

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**

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

JOHOR PLANTATIONS BERHAD
Client Company (HQ) Address: 705, 80990 Johor Bahru, Johor, Malaysia
Certification Unit: Sedenak Palm Oil Mill & Plantations: Sedenak Complex (Sedenak Estate, Kuala Kabong Estate, Asam Bubok Estate & Bukit Layang Estate)
Date of Final Report: 17/4/2023

Report prepared by:
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Report Number: 3511566

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Johor Plantations Berhad formerly known as Mahamurni Plantations Sdn Bhd		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Sedenak Palm Oil Mill	500058304000	31/12/2023
	Sedenak Estate	501224702000	31/03/2023
	Kuala Kabong Estate	503896302000	31/03/2023
	Asam Bubok Estate	501796602000	30/09/2023
	Bukit Layang Estate	592627002000	31/12/2023
Address	KB 705, 80990 Johor Bahru, Johor		
Management Representative	Salasah Elias		
Website	www.kulim.com.my	E-mail	salasah@kulim.com.my
Telephone	07-8611611	Facsimile	07-8631084

1.2 Certification Information			
Certificate Number	Mill: MSPO 697947 Estate: MSPO 697948	Certificate Start Date	30/03/2019
Date of First Certification	30/03/2019	Certificate Expiry Date	29/03/2024
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 assessment was to conduct a surveillance assessment 4 and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for 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	N/A (The certification unit is RSPO certified)		
Stage 2 / Initial Assessment Visit Date (IAV)	09 - 11/10/2018 22 - 23/05/2019 (Extension of Scope)		
Continuous Assessment Visit Date (CAV) 1	30/09 - 03/10/2019		

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Continuous Assessment Visit Date (CAV) 2	12 - 15/10/2020
Continuous Assessment Visit Date (CAV) 3	29/11 - 01/12/2021 & 21 - 22/12/2021
Continuous Assessment Visit Date (CAV) 4	26 - 29/09/2022

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 537873	RSPO Principle & Criteria for Production of Palm Oil 2018 – Malaysian National Interpretation: 2019	BSI Malaysia Services Sdn Bhd	22/01/2024
EU-ISCC-Cert-DE119-6022022	International Sustainable Carbon Certification (EU)	ASG Cert	24/04/2023
ISCC-PLUS-Cert-60222022	International Sustainable Carbon Certification (PLUS)	ASG Cert	24/04/2022
A158820	MS 1500:2009	JAKIM	15/09/2023
BVC-MSP0/SC-0027	MSP0 Supply Chain Certification Standard, dated 1 October 2018	Bureau Veritas Certification	10/03/2025

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
Sedenak Palm Oil Mill	Lot 136, Geran 237961, Mukim Sedenak, Daerah Kulai, Johor, Malaysia	1° 43' 47.4" N	103° 32' 22.0" E
Sedenak Estate	Lot 136, Geran 237961, Mukim Sedenak, Daerah Kulai, Johor, Malaysia	1° 37' 17.40" N	103° 47' 31.60" E
Asam Bubok Estate	PTD 19085, HSD 58579, Mukim Tg. Semberong, Daerah Batu Pahat, Johor, Malaysia	1° 34' 57.40" N	103° 57' 42.40" E
Bukit Layang Estate	PTD 713, Geran 105390, Mukim Sg. Tiram, Daerah Johor Bahru, Johor, Malaysia	1° 43' 16.30" N	103° 32' 33.50" E
Kuala Kabong Estate	PTD 35021, HSD 71140, Mukim Bukit Batu, Daerah Kulai, Johor, Malaysia	1° 37' 47.30" N	103° 54' 54.50" E

Note:

1. Ulu Tiram Estate were merging with REM Estate as a division in the estate. The estate will take the name REM Estate and certification unit will be place together in the Sindora Palm Oil Mill and Supply Bases. Sindora Palm Oil Mill certification is with BSI.

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2. Basir Ismail Estate will be transferred to Sindora Complex starting October 2022 audit. Sindora Palm Oil Mill and Supply Bases is MSPO Certified by BSI with the certification number of MSPO 697952.

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Sedenak Estate	2,617.47	26.39	164.14	2,808.00	93.21
Kuala Kabong Estate	1,622.70	12.01	83.61	1,718.32	94.44
Asam Bubok Estate	651.53	0.00	127.81	781.61	83.36
Bukit Layang Estate	371.10	12.89	13.77	397.76	93.30
Total (ha)	5,262.80	51.29	389.33	5,705.69	92.24

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Sedenak Estate	214.37	303.27	1,178.55	921.28	0.00	2,403.10	214.37
Kuala Kabong Estate	0.00	0.00	1,622.70	0.00	0.00	1,622.70	0.00
Asam Bubok Estate	328.94	266.59	56.00	0.00	0.00	322.59	328.94
Bukit Layang Estate	0.00	75.54	147.52	148.04	0.00	371.10	0.00
Total (ha)	543.31	645.40	3,004.77	1069.32	0.00	4,719.49	543.31

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Mar 22 - Feb 23)	Actual (Nov 2021 - Aug 2022)	Forecast (Mar 2023 - Feb 2024)
Sedenak Estate	57,827.00	42,227.95	55,815.00
Kuala Kabong Estate	26,458.00	18,917.49	25,696.00
Asam Bubok Estate	8,674.00	7,958.42	10,607.00
Bukit Layang Estate	8,367.00	4,130.79	8,792.00
Ulu Tiram Estate	8,606.00	2,996.46	0.00
Basir Ismail Estate	61,321.00	21,104.38	0.00
Siang Estate	0.00	7152.01	0.00
Rengam Estate	0.00	26.81	0.00
REM Estate	0.00	1,454.67	0.00
Sungai Papan Estate	0.00	1,042.17	0.00

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Total (mt)	171,253.00	107,011.15	100,910.00
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1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Mar 22 - Feb 23)	Actual (Nov 2021 - Aug 2022)	Forecast (Mar 2023 - Feb 2024)
Kebun Sedenak	4,210.00	2,247.14	1,980.00
Ree Fong	7,128.00	5,179.34	0.00
Koperasi Pesara	2,979.00	3,386.42	3,906.00
Peladang Jb	2,223.00	328.49	0.00
Bukit Siput	6,198.00	2,612.22	9,600.00
Sedenak Bahru	5,745.00	2,535.07	4,000.00
Che Yu Trading	4,233.00	9,948.22	12,000.00
Per. Sri Mahtai	2,135.00	563.21	1,200.00
Hong Hui	68,497.00	51,591.84	61,500.00
Choon Guan	15,330.00	17,417.08	14,400.00
Per. Sri Misan	30,779.00	30,832.07	37,950.00
Fong Tak	3,952.00	4,406.00	18,780.00
Keng Ann	12,640.00	8,789.67	11,000.00
Guan Leng	83,699.00	73,793.10	79,400.00
Peladang Kulai	2,017.00	1380.19	2,160.00
Per. Md Sangidi	18,746.00	10,276.13	32,400.00
Az Iman	10,287.00	7,704.77	11,400.00
Hwa Lee Trading	22,823.00	9,570.67	9,180.00
Kcl Dagang	2,490.00	3,068.15	6,000.00
Ladang Air Manis	0.00	2,430.58	17,732.00
Eng Leng Heng	0.00	4,040.11	5,800.00
Eng Huat Latex	0.00	173.96	151.00
Haji Mansor	0.00	405.20	3,710.00
Nirwana Ceria	0.00	415.85	0.00
Boustead Chamek	0.00	135.97	0.00
Boustead Kulai Yong	0.00	98.11	0.00
Boustead Eldred	0.00	132.34	0.00
Total (mt)	306,111.00	253,461.90	344,249.00

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1.9 Certified Tonnage				
Mill Capacity: 90 MT/hr	Estimated (Mar 22 - Feb 23)	Actual (Sept 2021 - Aug 2022)	Forecast (Mar 2022 - Feb 2023)	
	FFB	FFB	FFB	
	SCC Model: MB	CPO (OER: 19.48%)	CPO (OER: 20.19%)	CPO (OER: 22.03%)
	171,253.00	107,011.15	100,910.00	
	33,356.00	21,607.86	22,230.47	
	PK (KER: 4.85%)	PK (KER: 5.32%)	PK (KER: 6.28%)	
	8,299.00	5,689.88	6,337.15	

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
21,607.86	0.00	2,848.73	2,446.82	16,312.31	21,607.86

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
5,689.88	0.00	0.00	3,216.27	2,473.61	5,689.88

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 26-29/09/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the Sedenak Palm Oil Mill, Sedenak Estate, Kuala Kabong Estate, Asam Bubok Estate and Bukit Layang 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 were 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.

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)
Sedenak Palm Oil Mill	√	√	√	√	√
Sedenak Estate	√	-	√	-	√
Kuala Kabong Estate	-	√	-	√	-
Asam Bubok Estate	-	-	√	-	-
Bukit Layang Estate	√	-	-	√	√

Tentative Date of Next Visit: September 18, 2023 - September 21, 2023

Total No. of Mandays: 10 Mandays

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>
Ahmad Ruffi Bin Abu Talib Khan (ARK)	Team Leader	<p>Education: Bachelor Degree In Mechanical Engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015.</p> <p>Work Experience: He started his career as Assistant Mill Manager at Tradewinds Plantations Bhd (TPB). managing the day-to-day mill operations. In his three years' experience at TPB, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). He is then moved to United Malacca Berhad to work as Mill Engineer where he assisted mill manager in daily mill operation and together with his team at the mill, started the ISCC initiatives to certify the mill and the supply bases with the scheme. He is a qualified Lead Auditor for MS 2530:2013 and has accumulated more than 300 audit days throughout his current career as the auditor for multiple disciplines covering all over Malaysia.</p> <p>Training attended: He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit: Policy and commitment, Internal Audit, Management Review, Occupational safety and health, HIRADC, trainings, mill and estate best Practise.</p>

		<p>Language proficiency: Fluent in English and Bahasa Malaysia.</p>
<p>Mohd Razaleigh Bin Mohamad (MRM)</p>	<p>Team Member</p>	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from Universiti Teknologi Mara in 2012.</p> <p>Work Experience: More than 5 years’ experience in oil plantation and 4 years in sustainability audit.</p> <p>Training attended: Attended RSPO and MSPO Lead auditor course in year 2018, Quality Management System Lead Auditor Course ISO 9001:2015, ISO 45001:2018 and Environmental management system ISO 14001:2015, Social accountability Introduction and Basic Auditor Training Course.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of social, legal, workers & stakeholders’ consultation and SCC for CPO mill.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>
<p>Amir Bin Bahari (ABM)</p>	<p>Team Member</p>	<p>Education: Bachelor Of Science (Hons) Chemistry, from Universiti Sains Malaysia (USM) in 1985 and Diploma in Palm Oil Milling Technology/Management in 1996 from MPOB, a registered Chemist with Institut Kimia Malaysia as AMIC.</p> <p>Work Experience: 34 years’ experience in the oil palm industry including in the mill and estates, 350 mandays in RSPO auditing, and 210 mandays in MSPO audit.</p> <p>Training attended: Attended RSPO Lead Assessor Course (Refresher) on May 2022 and MSPO Lead Auditor course in April 2016, as well as courses related to HCV & GHG, social and environmental related program.</p> <p>Aspect covered in this audit: Mill and estate best practices, waste management, HCV, environmental management plan, usage of energy, reduction of pollution and water management together with legal aspect of mill and estates as well as traceability aspect.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>

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.

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2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

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

Date	Time	Subjects	ARK	MRM	ABM
Sunday, 25/9/2022		Audit team travel to Johor Bahru	√	√	√
Monday, 26/9/2022	0800 - 0930	Audit team travel to Sedenak Estate Opening Meeting: <ul style="list-style-type: none"> • Opening Presentation by Audit Team Leader. • Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation). • Verification on previous audit findings 	√	√	√
	0930 - 1000	Audit Team travel to Sedenak Palm Oil Mill	√	√	√
	1000 - 1230	Mill Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.	√	√	√
	1230 - 1330	Lunch	√	√	√
	1330 - 1700	Document review (MS2530:2013 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	√	√	√
	1700 - 1730	Interim closing meeting	√	√	√
	Tuesday, 27/9/2022	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√
1230 - 1330		Lunch	√	√	√

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Date	Time	Subjects	ARK	MRM	ABM
	1330 - 1700	Document Review (MS2530:2013 Part 3): 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, P6: Best practices, P7: Development of New Planting	√	√	√
	1700 - 1730	Interim closing meeting	√	√	√
Wednesday, 28/9/2022 Sedenak Estate	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√	√
	1230 - 1330	Lunch	√	√	√
	1330 - 1700	Document Review (MS2530:2013 Part 3): 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, P6: Best practices, P7: Development of New Planting	√	√	√
	1700 - 1730	Interim closing meeting	√	√	√
Thursday, 29/9/2022 Sedenak Estate & Sedenak Palm Oil Mill	0900 - 1030	Document Review (MS2530:2013 Part 3): 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, P6: Best practices, P7: Development of New Planting	√	√	
	1030 - 1130	Interim Closing Meeting, Audit Team Discussion, preparation for closing meeting and travel to Sedenak Palm Oil Mill	√	√	
	1130 - 1230	Closing meeting at Sedenak Palm Oil Mill	√	√	

Section 3: Assessment Findings

3.1 Details of audit results

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

- MSP0 MS 2530-2:2013 – General Principles for Independent Smallholders
- MSP0 MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSP0 MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A. During the assessment there were zero (0) Major & zero (0) Minor nonconformities and one (1) OFI raised.

Non-Conformity Report			
NCR Ref #:	N/A	Issue Date:	N/A
Due Date:	N/A	Date of Closure:	N/A
Area/Process:	N/A	Clause & Category: (Major / Minor)	MSP0 Part __:
Clause:	N/A		
Requirements:	N/A		
Statement of Nonconformity:	N/A		
Objective Evidence:	N/A		
Corrections:	N/A		
Root cause analysis:	N/A		
Corrective Actions:	N/A		
Assessment Conclusion:	N/A		

Opportunity For Improvement			
Ref:	2253235-202209-I1	Clause:	MSP0 2530 Part 3: 4.4.4.2(i)
Area/Process:	Harvesting/Spraying		
Objective Evidence:	Sighted the CHRA assessment report for both Bukit Layang Estate and Sedenak Estate (Sedenak Estate – Report No: JKKP HQ/03/ASS/00/154-2018/042 dated 13/8/2018. Bukit Layang Estate – Report No: JKKP HQ/03/ASS/05/154-2018/062 dated 20/9/2018), verified that there is recommendation from assessor stated that “it is encouraged for the mandores to be trained as competent first aider”. However,		

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	currently the mandore at sample estates is yet to obtain the competency for first aider
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Noteworthy Positive Comments	
1	Good relationship being maintained with surrounding communities and stakeholders.
2	Good commitment from the management on maintaining the certification.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report															
NCR Ref #:	2147538-202111-N1	Issue Date:	22/12/2021												
Due Date:	Next Surveillance	Date of Closure:	29/09/2022												
Area/Process:	Basir Ismail Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.5.1 Minor												
Requirements:	<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> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.</p>														
Statement of Nonconformity:	The implementation of Estate Water Management Plan was not fully demonstrated.														
Objective Evidence:	The soft vegetation at the riparian reserves was generally well maintained. Nonetheless, based on site visit at Sg. Redan riparian zone at Basir Ismail Estate, Field No. 98A, it was observed that there was a portion of significant trace of herbicide spray within the zone. This is not in line with the estate’s water management plan, dated 02/01/2021.														
Corrections:	Estate had immediately conducted a retraining during muster briefing for all workers with regards to working herbicide spray at within the zone.														
Root cause analysis:	Workers were not adequately brief by estate management on buffer zone maintenance.														
Corrective Actions:	Estate will establish SOP on buffer zone management. ‘Periodical Training will be conducted on Buffer Zone management SOP to mandore and staff’. Mandore will be available at all times during spraying work near to buffer zone area.														
Assessment Conclusion:	The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next assessment visit.														
Verification Statement:	<p>The estates have established an SOP on buffer zone management titled “Protection of Natural Water Courses” dated 01/11/2018 outlining details of buffer zone management and protection. Visits to the buffer zone area confirmed that there was no spraying made at the protection areas.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Estate</th> <th style="text-align: center;">Location</th> <th style="text-align: center;">Buffer Zone</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Sedenak</td> <td>P01/B6</td> <td>Sg Skudai / Water Catchment</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Bukit Layang</td> <td>P00B1</td> <td>Rizab Tadahan Air/ Hutan Paya</td> </tr> </tbody> </table>				Estate	Location	Buffer Zone	1	Sedenak	P01/B6	Sg Skudai / Water Catchment	2	Bukit Layang	P00B1	Rizab Tadahan Air/ Hutan Paya
	Estate	Location	Buffer Zone												
1	Sedenak	P01/B6	Sg Skudai / Water Catchment												
2	Bukit Layang	P00B1	Rizab Tadahan Air/ Hutan Paya												

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	3	Bukit Layang	P03B2	Sempadan Rizab Sg Layang
	4	Bukit Layang	P03B1	Hutan Paya / Belukar
	5	Bukit Layang	P00B1	Rizab Tadahan Air/ Hutan Paya
	Training made in relation to buffer zone management are as follows:			
		Subject	B Layang	Sedenak
1	Biodiversity & IPM management -	04/04/22	15/03/22	
2	Fertilizer application at buffer zone area	05/08/22	16/03/22	
3	Water sampling	04/04/22	26/07/22	
4	HCV/Biodiversity – weeding guidelines	07/8/22	16/03/22	
As such the NCR raised is concluded and closed.				

Opportunity For Improvement			
Ref:	N/A	Clause:	MSP0 Part __:
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1778445-201905-N1	4.4.5.4 Part 3: Minor	23/05/2019	Closed on 03/10/2019
1778445-201905-N2	4.4.4.2 Part 3: Minor	23/05/2019	Closed on 03/10/2019
1971590-202009-M1	4.4.5.8 Part 4: Major	15/10/2020	Closed on 12/01/2021
1971590-202009-M2	4.4.5.9 Part 3: Major	15/10/2020	Closed on 12/01/2021
2147538-202111-N1	4.5.5.1 Part 3: Minor	22/12/2021	Closed on 29/09/2022

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Mohd Zan Muda, J&N Indah Bersatu J&N Indah Bersatu is one of supplier at Bukit Layang Estate since 2002 which supplied hardware and spare part. There are no issues of payment where payment term has been set at 45 days and payment will be done before 7th every months.</p> <p>Management Responses: Estate management follow the payment term requirement as per stated in the quotation and purchase order (PO) and payment will be arranged and done once confirm the works/job has been satisfactory done.</p> <p>Audit Team Findings: No further verification required.</p>

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2	<p>Feedbacks: Saparuddin Mustapa, Keck Seng Plantation Sdn Bhd</p> <p>Keck Seng Plantation Sdn Bhd located nearby to Bukit Layang Estate and as per interview with Mr Saparuddin, there is no land dispute has been highlighted where both companies already identified their boundaries base on the boundary stone and trenches. Any communication between both parties will be through PIC for each estate and Mr Saparuddin confirmed that communication of the procedure has been done during the stakeholder meeting.</p>
	<p>Management Responses: Monitoring of boundaries will be done by the management of Bukit Layang Estate in order to ensure there is no encroachment by both parties. Any dispute will be settled through the internal procedure established. Good relationship and communication will be maintained.</p>
	<p>Audit Team Findings: No further verification required.</p>
3	<p>Feedbacks: Mohd Nor Hisham Zulkify, Sekolah Kebangsaan Sedenak</p> <p>Sekolah Kebangsaan Sedenak located around 2km from Sedenak Palm Oil Mill and Sedenak Estate and Mr Mohd Nor Hisham is the head master for SK Sedenak with total 300 students which come from nearby village and Sedenak Estate/POM. Contribution has been provided by the management of estate/POM in term of financially, technically, and human power to the school upon request and has been confirmed through interview and document review.</p>
	<p>Management Responses: Estate/POM will maintain good relationship with government agency and will into any suitable contribution than provide to the school in order to improve the school.</p>
	<p>Audit Team Findings: No further verification required.</p>
4	<p>Feedbacks: Mohd Azim bin Abd Ghani, Haji Mansor & Keluarga Enterprise. Low You Shuang, Nirwana Ceria Sdn Bhd.</p> <p>Both Haji Mansor & Keluarga Enterprise and Nirwana Ceria Sdn Bhd is FFB supplier to Sedenak Palm Oil Mill where both is collection centre that collect FFB from the smallholder and sent to Sedenak Palm Oil Mill. As per interviewed, FFB pricing has been calculated based on the Oil extraction rate percentage (OER) awarded and can be sighted in the weighbridge ticket and contracts. Deduction of OER is based on grading done at ramp. There are no issues of payment where payment will be done on monthly basis through bank account. It also confirmed that both FFB supplier understand complaint and grievance procedure and aware with who is the PIC to communicate.</p>
	<p>Management Responses: Any issues of payment will be handled by the PIC that has been appointed by the POM management. Weighbridge tickets has been provided to all FFB supplier together with grading chit as evidence of OER awarded and grading conducted. The management of POM will try to improve current systems to ensure effective FFB receiving system and payment.</p>
	<p>Audit Team Findings: No further verification required.</p>
5	<p>Feedbacks: Samat bin Abu, Masjid As-Solihin</p> <p>Mr Samat bin Abu is vice chairman for Masjid As- Solihin which located around 2km with capacity of 200 Jemaah in 1 time which previously the only mosques for Jumaat prayer in the area. As per interview, Mr Samat said after the movement control order (MCO), Surau Sedenak Estate acquired licences from Jabatan Agama Islam Negeri Johor for performing Jumaat prayer which resulted reduce of Jemaah in Masjid As Solihin. Contribution has been provided by the management of estate/POM in term of financially, technically, and human power to the masjid upon request and has been confirmed through interview and document review.</p>
	<p>Management Responses: Estate management is aware with the situation where licences have been requested during the movement control order (MCO) as part of initiative to give chances for estate/POM workers to perform Jumaat prayer where social distancing has been practiced at that time. Furthermore,</p>



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	estate surau has been offered permanent licences by Jabatan Agama Islam Negeri Johor and currently both surau and masjid can perform Jumaat prayer with minimum number of Jemaah as per Islamic Law
	Audit Team Findings: No further verification required.
6	<p>Feedbacks: Mr Kirshnan, Chairman of Sri Maha Mariamman temple</p> <p>Mr Krishnan is one of ex-workers for Sedenak Palm Oil Mill and been appointed as temple chairman for nearly 20 years. It has been confirmed that Contribution has been provided by the management of estate/POM in term of financially, technically, and human power to the temple upon request and has been confirmed through interview and document review. Free water and electric supply also have been provided to the temple. Waste has been collected by the estates workers and disposed at the land field.</p> <p>Management Responses: Management will maintain good relationship with temple management and will try to provide contribution to the stakeholder.</p> <p>Audit Team Findings: No further verification required.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer: Mohd Nor Hisham Zulkify, Sekolah Kebangsaan Sedenak</p>	<p>Community/neighbouring village: Mr Samat Bin Abu – Vice Chairman Masjid As-Solihin Mr Krishnan - Chairman of Sri Maha Mariamman Temple Saparuddin Mustapa, Keck Seng Plantation Sdn Bhd</p>
<p>Suppliers/Contractors/Vendors: Mohd Azim bin Abd Ghani, Haji Mansor & Keluarga Enterprise. Low You Shuang, Nirwana Ceria Sdn Bhd. Mohd Zan Muda, J&N Indah Bersatu</p>	<p>Worker’s Representative/Gender Committee: N/A</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Sedenak Palm Oil Mill and Estates Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Sedenak Palm Oil Mill and Estates Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: SALASAH ELIAS	Name: AHMAD RUFİ BIN ABU TALİB KHAN
Company name: KULIM MALAYSIA BERHAD	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: DEPUTY GENERAL MANAGER	Title: CLIENT MANAGER
Signature:  Date: 1/11/2022	Signature:  Date: 22/10/2022

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 Plantation and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	Kulim (Malaysia) Berhad had undergo business transferred from Kulim (M) Berhad to Mahamurni Plantations Sdn Bhd; Business Transfer Agreement dated on 27/9/2022. The management of Mahamurni Plantations Sdn Bhd has established internal policy for implementation of MSPO and has been documented in the document title “Kulim Malaysia Berhad, Malaysian Sustainable Palm Oil Policy” dated 01/10/2021 that has been signed by managing director, Mohd Faris Adli Shukery. Mentioned in the policy that the management is committed to implement all the requirement set out by the Malaysian Sustainable Palm Oil (MSPO) and cover all the element required. Socialization of the policy for Sedenak Estate has been done on 11/02/2022 and for Bukit Layang Estate. It has been done on 13/06/2022 for all the workers during the morning briefing.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	Mentioned also in the policy that the management of Mahamurni Plantations Sdn Bhd is committed to achieve balance between people, planet and profit in all management decision and operation through continual program in line with the commitment to produce sustainable palm oil products.	Complied
Criterion 4.1.2 – Internal Audit			

Criterion / Indicator		Assessment Findings	Compliance
4.1.2.1	<p>Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.</p> <p>- Major compliance -</p>	<p>Internal audit procedure has been established in the document title "Internal audit" document number SQD/SMS/3.2 dated 01/08/2020 issuance number 01. Stated in the procedure that the internal audit was planned to be conducted at the frequency at least once within 12 months (before the expiry of the certificate).</p> <p>There is evidence that the internal audit has been conducted on annual basis. Audit plan for Sedenak Complex has been prepared by Munira Rahim on 27/06/2022 and approved 27/06/2022 by Ms Salasah Elias. The internal audit has been planned from 5/7/2022 until 15/9/2022.</p> <p>Bukit Layang Estate – The internal audit was conducted on 17/7/2022, led by Ms Munira Rahim with four auditors. There are no non-conformities raised during the audit.</p> <p>Sedenak Estate - The internal audit was conducted on 15/8/2022, led by Ms Nur Nadia Azman with four auditors. There is one non-conformities raised during the audit. Non-conformities were closed and the evidence of closing of non-conformities is sighted</p>	Complied
4.1.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>Internal audit procedure has been established in the document title "Internal audit" document number SQD/SMS/3.2 dated 01/08/2020 issuance number 01.</p> <p>The outcome of the audits has been compiled in the document title "Internal audit, non-conformance report". The audit results were signed accepted by the estate manager</p> <p>There is evidence of the internal audit checklist which listed has list down of document requirement and status of each indicator for each operating unit and has been verified by the auditor.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		For Bukit Layang Estate, there is no non-conformity raised during the audit. For Sedenak Estate, there is one NC raised during the internal audit.	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	There is evidence of the internal audit checklist which listed has list down of document requirement and status of each indicator for each operating unit and has been verified by the auditor. The outcome of the audits has been compiled in the document title "Internal audit, non-conformance report". The audit results have been signed accepted by the estate manager	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 management of Mahamurni Plantations Sdn Bhd has established internal procedure for management review and has been document in the document number SQD/SMS/3.1 dated 01/08/2020 title "Management review". Mentioned in the procedure that management review needs to be conducted at least once a year. For Bukit Layang Estate, management review had been conducted on 23/08/2022 with attendance on 14 persons chaired by the estate manager, Mr Abu Bakar Mohammad. The minutes meeting has been prepared by Mr Rezwan Syahlan and approved by estate manager. Management review meeting for Sedenak Estate has been done on 8/9/2022 attended by 15 persons and chaired by the estate manager, Mr Hussni Bin Osman. Issues that have been discussed during the management review are internal/external audit findings, any complaint and grievances, continual improvement, customer feedback, and performance/effectiveness of the sustainable management system.	Complied

Criterion / Indicator		Assessment Findings	Compliance																											
		End of management review has concluded that certification systems have been effectively implemented																												
Criterion 4.1.4 – Continual Improvement																														
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>Both the estates have established continual improvement plan revised dated 01 Mac 2022 upon consideration of the social, operations and environmental impacts. Among other efforts are;</p> <table border="1"> <thead> <tr> <th></th> <th>Program</th> <th>Action /Initiatives</th> </tr> </thead> <tbody> <tr> <td rowspan="5">1</td> <td rowspan="5">Chemical Reduction</td> <td>Manual grass cutting</td> </tr> <tr> <td>Only circle and strip spraying in fields</td> </tr> <tr> <td>Apply low volume spraying equipment</td> </tr> <tr> <td>Follow manufacturer dosage</td> </tr> <tr> <td>Cattle integration - grassing in field.</td> </tr> <tr> <td rowspan="2">2</td> <td rowspan="2">Waste reduction</td> <td>Awareness among employees</td> </tr> <tr> <td>Enhancement of waste segregation.</td> </tr> <tr> <td rowspan="4">3</td> <td rowspan="4">Employment condition</td> <td>Enhancement of workers quarters</td> </tr> <tr> <td>Schedule repair and painting</td> </tr> <tr> <td>Conducive environment</td> </tr> <tr> <td>Housing roofing / ceiling upgrading</td> </tr> <tr> <td rowspan="2">4</td> <td rowspan="2">Labour ratio</td> <td>Expansion of in-field FFB collection- grabber</td> </tr> <tr> <td>Expand mechanisation in manuring</td> </tr> <tr> <td>5</td> <td>Environmental</td> <td>Desilting field drain for maintenance</td> </tr> </tbody> </table> <p>Details of expenditure are provided in respective estates under both CAPEX/OPEX.</p>		Program	Action /Initiatives	1	Chemical Reduction	Manual grass cutting	Only circle and strip spraying in fields	Apply low volume spraying equipment	Follow manufacturer dosage	Cattle integration - grassing in field.	2	Waste reduction	Awareness among employees	Enhancement of waste segregation.	3	Employment condition	Enhancement of workers quarters	Schedule repair and painting	Conducive environment	Housing roofing / ceiling upgrading	4	Labour ratio	Expansion of in-field FFB collection- grabber	Expand mechanisation in manuring	5	Environmental	Desilting field drain for maintenance	Complied
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		Expand mechanisation in manuring																												
5	Environmental	Desilting field drain for maintenance																												
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry	This is being made upon confirmation of any new projects. Employees were briefed of any new development in basic understanding during the weekly briefings.	Complied																											

Criterion / Indicator		Assessment Findings	Compliance
	standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	a) The management team will be informed of such development during the monthly management meetings. b) Dissemination of information by the RC and Head Office transacted during the monthly Managers meetings and emails. c) The management continuously reviewed the estates performance and work method for a continual improvement to achieve better results yield and costings.	
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	Where introduction of new machines and new work method, all level of employees will be trained to handle /implement the new techniques and work changes. Monitoring is made by the Estate Managers and Assistants throughout the on-the-job training and familiarization.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	The management of Mahamurni Plantations Sdn Bhd has established internal procedure for transparency and has been documented in the document title "Transparency" document number SQD/SMS/1.0 dated 01/08/2020. The procedure has outlined the person responsible for transparency, types of information/documents that can be request, and the mechanism to request any information or document.	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 -	List of publicly available document has been outlined in the document title "transparency" document number SQD/SMS/1.0 dated 01/08/2022 issuance number 01. Stated in the procedure, document that available may include but not limited to: a. Land title	Complied

Criterion / Indicator		Assessment Findings	Compliance
		b. Occupational safety and health plan c. Plans and impact assessment relating to environment and social impacts d. HCV documentation e. Pollution prevention and reduction plans f. Details of complaint and grievance g. Continuous improvement plan.	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Consultation and communication procedure for stakeholders has been documented in the document SQD/SMS/1.1 dated 01/08/2020 title consultation and communication. Communication of the procedure has been done during the stakeholder consultation and minutes meeting sighted in the document title "Mesyuarat dan sesi taklimat bersama pihak-pihak berkepentingan Komplek Sedenak (northern Region) done at The Legends Golf and Country Resort dated 22/09/2022.	Complied
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	<u>Bukit Layang Estate</u> Appointment letter sighted to Mr Mohd Khairi Bin Md Shah dated 01/01/2021 signed by the Senior manager, Mr Farouk Zaki Zakari as PIC for RSPO/MSPO certification in Bukit Layang Estate. <u>Sedenak Estate</u> Puan Zarawati bin Yusof has been appointed as social person in charge starting 07/06/2022 and appointment letter sighted signed by Mr Mohd Hussni Osman.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>List stakeholder for Sedenak Estate has been updated on 04/08/2022 prepared by Mr Bussra Shahrom and approved by Senior Manager, Mr Mohd Hussni bin Osman. List of stakeholders has been categorized into different category such as government agencies, supplier, contractors and agency. Agency that has been listed such as Indian Temple, Masjid Jamek As Solihin, Ketua Kampong Murni Jaya and Ketua Kampong Melayu Sedenak. The list includes information such as address, telephone number and person in charge.</p> <p>While for Bukit Layang, list of stakeholders is made available during the audit which few different categories have been list such contractor's government agencies, local communities. 3 contractors have been listed which are J&N Indah Sdn Bhd, Soko SK Entepriase, and Sungei Rezeki Entepriase.</p>	Complied
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>An SOP has been established with ref no SQD/SMS/1.2, dated 01/08/2020, issue 1, rev.05. Therein describing information of:</p> <p>a) Person in charge is the respective Estate Managers at time of tenure. All appointments are issued by the Northern Regional Controller.</p> <p>b) FFB flow chart from estate harvesting designated block to mill weighbridge (tickets). The mill processing records the total FFB processed for the day and the storage tank no being stored. The records include opening FFB balances in ramp and cages plus the FFB intake from the estates for the day less the closing FFB balances will provide the total processed.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																					
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The estates maintained daily production records as described in 4.2.3.1 above in compliance to the procedure FFB flow chart from estate harvesting designated block to mill weighbridge (tickets). The mill processing records the total FFB processed for the day and the storage tank no being stored. The records include opening FFB balances in ramp and cages plus the FFB intake from the estates for the day less the closing FFB balances will provide the total processed. All records are maintained in both estates and mill and summarized monthly/yearly for YPH and performance.	Complied																					
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The Managers of respective estates were appointed via letter dated 15/09/2021 issued by the Head of Plantation Division as the PIC for traceability. The appointment letters were sighted and verified.	Complied																					
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	The FFB weighbridge ticket/despatch notes are produced for all transaction to the designated mill. The set of document consists of the following information: a) Weighbridge ticket - Date / D/O no / Quantity / w/bridge operator name - Total Bunches / Quality / field no b) Despatch chit - Serial no / field no / no of bunches / tractor no. c) Delivery Note - Date/ weight / w/bridge operator / MPOB licence no. d) Grading report for the FFB consignment if any <table border="1" data-bbox="1093 1321 1827 1383"> <thead> <tr> <th colspan="7">Bukit Layang Estate</th> </tr> <tr> <th>Date</th> <th>D/O</th> <th>Type</th> <th>Qty/mt</th> <th>Vehicle No</th> <th colspan="2">Mill</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Bukit Layang Estate							Date	D/O	Type	Qty/mt	Vehicle No	Mill									Complied
Bukit Layang Estate																								
Date	D/O	Type	Qty/mt	Vehicle No	Mill																			

Criterion / Indicator		Assessment Findings						Compliance	
		1	05/1/22	224089	FFB	33.06	JTX9020	SPOM	
		2	07/1/22	224090	FFB	29.04	JNY6072	SPOM	
		3	09/1/22	224091	FFB	35.29	JNY6072	SPOM	
		4	12/1/22	224092	FFB	32.73	JNY6072	SPOM	
		Sedenak Estate							
			Date	D/O	Type	Qty/mt	Vehicle No	Mill	
		1	26/5/22	10291	FFB	5.940	T 47	SPOM	
		2	24/5/22	10290	FFB	5.630	T47	SPOM	
		3	19/6/22	11497	FFB	6.150	JPP2809	SPOM	
		4	31/7/22	22509	FFB	8.620	T46	SPOM	
4.3 Principle 3: Compliance to legal requirements									
Criterion 4.3.1 – Regulatory requirements									
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	The estates continued to comply with the legal requirements. Compliance to each applicable law and regulation is monitored by the operating units and SID personnel. The estates obtained and renewed license and permits as required by the law. Among others the licenses/permit viewed were						Complied	
		Bukit Layang Estate - Permit/license						Validity	
		1	BAKAJ Mengabstrak Air Sungai Ref 07/A/KT/026				31/12/2022		
		2	Permit storage diesel 5460L , J 003400				28/08/2022		
		3	MPOB license no: 59262700-2000				31/12/2022		
		4	S/Tenaga ref 57051				21/09/2023		
		5	SPAN - 20000 Gallons ref 800-4/1/9/14				25/08/2023		
		Sedenak Estate - Permit/license						validity	
		1	License Air Compressor PMT 22735				25/08/2023		
		2	MPOB license no: 501224-70-2000				31/3/2023		

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Criterion / Indicator		Assessment Findings		Compliance								
		<table border="1"> <tr> <td>3</td> <td>MPOB license nursery no: 62022480-11000</td> <td>30/04/2023</td> </tr> <tr> <td>4</td> <td>KPDNKK ref 001971 - Diesel 22730 L Petrol 5460 L</td> <td>30/03/2024</td> </tr> <tr> <td>5</td> <td>JTK Potongan Gaji ref U/21</td> <td>Eff 31/03/19</td> </tr> </table> <p>Bukit Layang Estate applied to KPDNHEP for renewal of diesel permit dated 01/09/2022 and awaiting approval. The letter was sighted and verified.</p>	3	MPOB license nursery no: 62022480-11000	30/04/2023	4	KPDNKK ref 001971 - Diesel 22730 L Petrol 5460 L	30/03/2024	5	JTK Potongan Gaji ref U/21	Eff 31/03/19	
3	MPOB license nursery no: 62022480-11000	30/04/2023										
4	KPDNKK ref 001971 - Diesel 22730 L Petrol 5460 L	30/03/2024										
5	JTK Potongan Gaji ref U/21	Eff 31/03/19										
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 Legal & Other Requirements Register (LORR) covers all the necessary regulatory requirements titled "<i>Kulim Group Compliance Framework</i>" dated 01/07/22 - 31/08/2022. The list of applicable legal and other requirements was made available during the assessment and complied. Documented procedure has been established and implemented to the KMB Sustainable Management System Doc no SQD/SMS/2.0 dated 01Aug 2020.</p> <p>The identified applicable laws and regulations relevant to its operations among others include the following;</p> <ul style="list-style-type: none"> a) Environmental Quality Act 1974 and its Regulations, b) Factories and Machinery Act 1967 and its Regulations, c) Occupational Safety and Health Act 1994 and its Regulations, d) Pesticides Act, 1974, e) Worker's Minimum Standards of Housing & Amenities Act, 2020. f) Employment Act 1955 Act 265 g) Wildlife Conservation Act 2010 h) Malaysian Palm Oil Board 1998 - Amendment 2021 i) Holiday Act 1951 j) Passport Act 1966 	Complied									

Criterion / Indicator		Assessment Findings	Compliance
		k) Workers Union Act 1959 l) Estate Hospital Assistants (Registration) Act 1965 m) Petroleum (safety Measures) Act 1984 n) Fire Services Act 1984 o) Uniform Building By Laws 1986 p) Weights And Measures Act 1972 (Act 71) (Amendment 1981) q) National Land Code 1965 Act 56 r) Water Act 1920 Act 418 s) Animal Act 1953 t) Energy Commission 2001 Act 610 u) Perintah Gaji Minimum 2022 v) Peraturan Kawalan Penyakit - Fasa Peralihan Endermik 01/4/22	
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 Sustainability and Innovation Department SID, based at Head Office is responsible to track changes in the law and the information was disseminated to all its plantations and mills. SID which is based in Ulu Tiram Estate is responsible for tracking any changes to the Acts and Regulations. In addition, the Regional Controller of Northern Region also played a role in disseminating new Acts & Regulations to all the mills and estates in the Region.</p> <p>a) This was made via communication with the publisher of the documents.</p> <p>b) This mechanism was outlined in its procedure.</p> <p>c) The updating of the legal register is made on a periodical basis.</p> <p>d) Changes in the legal register if any are communicated to the respective Region.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																					
		<p>The estates had entirely adopted the Mahamurni Plantations Sdn Bhd established documented system for identifying, tracking, accessing and updating the legal requirements. It had ensured that all applicable legal requirements pertaining to MSPO are established, implemented and maintained. The latest revision on the LORR was made dated 31/08/2022 on the following changes.</p> <table border="1"> <thead> <tr> <th></th> <th>Date</th> <th>Title</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>01/04/22</td> <td>Peraturan Kawalan Penyakit - Fasa Peralihan Endermik</td> </tr> <tr> <td>2</td> <td>01/04/22</td> <td>Peraturan Kawalan Penyakit - Compounding of offenses</td> </tr> <tr> <td>3</td> <td>30/06/22</td> <td>Minimum Wages 2022</td> </tr> <tr> <td>4</td> <td>31/08/22</td> <td>KWSP Amendment of 3rd Schedule Order 2022</td> </tr> <tr> <td>5</td> <td>31/08/22</td> <td>KWSP Amendment of 8th Schedule Order 2022</td> </tr> <tr> <td>6</td> <td>31/08/22</td> <td>COVID-19 - Extension of operations Order 2022</td> </tr> </tbody> </table>		Date	Title	1	01/04/22	Peraturan Kawalan Penyakit - Fasa Peralihan Endermik	2	01/04/22	Peraturan Kawalan Penyakit - Compounding of offenses	3	30/06/22	Minimum Wages 2022	4	31/08/22	KWSP Amendment of 3 rd Schedule Order 2022	5	31/08/22	KWSP Amendment of 8 th Schedule Order 2022	6	31/08/22	COVID-19 - Extension of operations Order 2022	
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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 PIC is Pn Siti Hajarah Baharom designation as Executive Regional Controller appointed by the Head of Governance Division dated 21/07/2022. Letter was sighted and verified.</p>	Complied																					
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>There is evidence that operation of oil palm cultivation for estate did not diminish the land use rights of the stakeholders. It has been confirmed through land title provided which has been acquired from Jabatan Air Negeri Johor for Bukit Layang Estate while for Sedenak Estate, total 10 land titles sighted with total 2808.00Ha and 2617.47Ha planted hectare. It has been further confirmed with stakeholder through interview that has been conducted.</p>	Complied																					

Criterion / Indicator		Assessment Findings	Compliance																																				
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>Bukit Layang Estate has total 12 land title with total hectarage of 471.4023 Ha. Total 73.6452Ha been acquired Jabatan Air Negeri Johor and current total area is 397.7571Ha. Details of samples land title as per below</p> <p>a. Lot 293 total hectare 0.951Ha freehold b. Lot 283 total hectare 1.3582Ha freehold c. Lot 778 total hectare 6.0222 Ha freehold.</p> <p>Sedenak Estate has total 10 land titles with confirmed acquisition sighted. Sample of land title taken and verified as per below</p> <p>a. Lot 136, 996.003Ha b. Lot 1387, 558.6060 Ha c. Lot 971, 1.3633Ha</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>The estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 2 estates, during the field inspection confirmed that they were clearly marked and maintained.</p> <table border="1"> <thead> <tr> <th></th> <th>Estate</th> <th>Field</th> <th>Neighbouring properties</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>B Layang</td> <td>P14B</td> <td>SAJ Water Reservoir</td> </tr> <tr> <td>2</td> <td>B Layang</td> <td>P00B2</td> <td>Sg Layang Estate</td> </tr> <tr> <td>3</td> <td>B Layang</td> <td>P03B2</td> <td>Keck Seng Estate</td> </tr> <tr> <td colspan="4"> </td> </tr> <tr> <td>1</td> <td>Sedenak</td> <td>P01B6</td> <td>Kg Sedenak</td> </tr> <tr> <td>2</td> <td>Sedenak</td> <td>P04AB1</td> <td>Smallholder</td> </tr> <tr> <td>3</td> <td>Sedenak</td> <td>P06B3</td> <td>Private Property</td> </tr> <tr> <td>4</td> <td>Sedenak</td> <td>P17B1</td> <td>Smallholder</td> </tr> </tbody> </table>		Estate	Field	Neighbouring properties	1	B Layang	P14B	SAJ Water Reservoir	2	B Layang	P00B2	Sg Layang Estate	3	B Layang	P03B2	Keck Seng Estate					1	Sedenak	P01B6	Kg Sedenak	2	Sedenak	P04AB1	Smallholder	3	Sedenak	P06B3	Private Property	4	Sedenak	P17B1	Smallholder	Complied
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Criterion / Indicator		Assessment Findings	Compliance
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	Mahamurni Plantations Sdn Bhd has established internal procedure for land issues and has been documented in the document title "Land Encroachment" document number KMB/PMD/MP/05 revision number 04 dated 09/06/2020 where has outline the process if there is any disputes and encroachment. Listed in the procedure, types of documents that need to be maintained as evidence for any land issues.	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 -	Not applicable since there is no customary right land for both estates. Land has been owned under Mahamurni Plantations Sdn Bhd for Sedenak Estate while for Bukit Layang, under Ulu Tiram Manufacturing Company (Malaysia) Sdn Bhd which is subsidiaries under Kulim Malaysia Berhad.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	Not applicable since there is no customary right land for both estates. Land has been owned under Mahamurni Plantations Sdn Bhd for Sedenak Estate while for Bukit Layang, under Ulu Tiram Manufacturing Company (Malaysia) Sdn Bhd which is subsidiaries under Kulim Malaysia Berhad.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	Not applicable since there is no customary right land for both estates. Land has been owned under Mahamurni Plantations Sdn Bhd for Sedenak Estate while for Bukit Layang, under Ulu Tiram Manufacturing Company (Malaysia) Sdn Bhd which is subsidiaries under Kulim Malaysia Berhad.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			

Criterion / Indicator		Assessment Findings	Compliance
4.4.1.1	<p>Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Assessment and evaluation of social impact has been done for both estates, Sedenak Estate and Bukit Layang Estate and has been updated on 23/09/2022 and issues identification has been classified based on 3 categories which are likelihood, consequences and frequency.</p> <p>There is one issue that has been highlighted for all operating units which is an outcome from the SUHAKAM visits in March 2022 where SUHAKAM found out that a passport has been kept by the management upon workers' agreement for safety and lost reasons. SUHAKAM recommends that the passport need to be kept by the workers himself as per stated in Passport Act 1955. Management plan has been taken by the company which starting from 03/08/2022, there is no longer passport been kept by the management.</p> <p>Other than that, there is one issue of non-compliance for Employee Provident Fund (EPF) contribution for contractors' workers in Bukit Layang Estate. Management plan has been established where communication with the contractor has been done and repayment has been done by the contractor itself.</p>	Complied
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>System for dealing Complaint and grievances has been documented in the document title "Grievance" document number SQD/SMS/4.1 dated 01/08/2020. As stated in the procedure, there are 4 steps of dealing with complaint and details as per below:</p> <ol style="list-style-type: none"> Step 1, employee refer grievance to his/her immediate supervisor 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Set 2, if the grievance has not been settled in 10 days, the employee shall bring the issues to director general manager/manager/assistant or executive in charge</p> <p>3. Step 3, if the matter did not settle within 7 working days, the employees shall raise the grievance in written to his division/department director</p> <p>4. Step 4, if the matter is still not settled after 3 days at step 3, the human resources and administration department will prepare a full written report of the matter and submit to the managing director within 6 working days of it having been referred from STEP 3.</p> <p>Communication of the procedure has been to all workers dated 14/04/2022 during morning muster call done by Mr Abas bin Abdul Wahab with attendance of all workers in Sedenak Estate.</p>	
4.4.2.2	<p>The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p>- Major compliance -</p>	<p>As per verification, there is no complaint has been received in year 2021 and 2022. However, it has been confirmed during interview with the workers that all workers have been communicated and understand the process of making complaint. The workers also agreed that the system able to resolve any grievances.</p>	Complied
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>Complaint form has been made available at the guard post where can be reached by the employees and stakeholders.</p>	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>Communication of the procedure has been done to stakeholders during the stakeholders meeting done on 22/09/2022 and minute in the document: Mesyuarat dan sesi taklimat bersama pihak-pihak berkepentingan Komplek Sedenak (Northern Region) with attendance 78 stakeholders.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	All complaint and grievance have been documented in the document title "Enquiry register book" where records have been kept since 2018.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	Contribution sighted for both estates (Sedenak Estate and Bukit Layang Estate) for year 2021 and 2022. Details as per below a. Contribution of RM100 to Sekolah Kebangsaan Sedenak for smart TV installation b. Donation RM100 to Klinik Desa Sedenak for participating in competition held by Pejabat Kesihatana Kulai c. Contribution to Sekolah Agama Sedenak total RM100 for Hari Anugerah Cemerlang d. Donation to Sri Maha Mariamman Temple for annual Hindu celebration.	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	Occupational Safety and Health Policy dated 01/10/2021 has been established which in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139). It was signed by the Managing Director of KMB. Among the method of communication are through morning muster briefing, training, and display on notice boards. The policy was signed by the Executive Director of Kulim (Malaysia) Berhad and can also be found at http://www.kulim.com.my/ourpolicy.aspx?p_Id=0&c_Id=2097	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.4.2</p> <p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements. g) The management shall conduct regular two-way communication with their employees where issues affecting 	<ul style="list-style-type: none"> a) Occupational Safety and Health Policy dated 01/05/2018 has been established which in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139). The policy was signed by the Managing Director of Kulim (Malaysia) Berhad. Among the method of communication are through morning muster briefing, training, and display on notice boards. b) The assessment of risk is documented and recorded in HIRARC and CHRA. The sampled estates have made both documents available for verification. The HIRARC is reviewed from time to time depending on current situation such as occurrence of occupational safety & health incident or accident. <p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The CHRA reports were available in the sampled estates as below:</p> <p><u>Bukit Layang Estate:</u></p> <p>The Chemical Health Risk Assessment Report (Ref. Number: JKPP HQ/03/ASS/00/154-2021/052) conducted by QMSPRO Sdn Bhd on February 2021 was available for verification.</p> <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes.</p> <p>Medical Surveillance was conducted on 17/07/2022 with Dr Rosman Surie – Kulim Safety Training and Services Sdn Bhd for</p>	<p>OFI</p>

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<p>their business such as employee’s health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>estate workers, namely sprayers, workshop attendants, and manurers who have been exposed to chemicals and fumes. Results found in order.</p> <p>Sedenak Estate</p> <p>The Chemical Health Risk Assessment Report (Ref. Number: JKPP HQ/03/ASS/00/154-2018/042) conducted by QMSPRO Sdn Bhd on August 2018 was available for verification.</p> <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes. – Medical Surveillance was conducted on 6/8/2022, conducted by Dr Rosman Surie (OHD: HQ/15/DOC/00/437)</p> <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA Reports were available in the sampled estates as below.</p> <p>Bukit Layang Estate – Assessment conducted on 06/12/2021 by Kulim Safety Sdn Bhd. The assessment report (Ref. No: HQ/LPROYKPEB/20/00183) was available for verification.</p> <p>Sedenak Estate – Assessment conducted on 17/2/2022 by Kulim Safety Sdn Bhd. The assessment report (Ref. No: HQ/18/PEB/00/00014) was available for verification.</p> <p>c) Training programme (SQD/SMS/3.7-F1) was established by the management. Evidence of adequate and appropriate training on</p>	

Criterion / Indicator		Assessment Findings	Compliance		
		<p>safe working practices provided to workers was verified, for example:</p> <ul style="list-style-type: none"> - Training on spraying, dated 12/08/2022 (Sedenak), 6/7/2022 (Bukit Layang) - Chemical handling, dated 25/02/2022 (Sedenak), 15/07/2022 (Bukit Layang) - Training on manuring-Buffer zone area (Bukit Layang) dated 05/08/2022. <p>SDS were made available at the relevant workstations involved in chemical handling such as chemical stores and spraying area.</p> <p>d) Issuance of PPE to employees is recorded in a standard form which has the information about name of employee, type of PPE, workstation, date of issuance and acknowledgment of receipt.</p> <p>e) SOP for handling chemical management was addressed in a few procedures such as:</p> <ul style="list-style-type: none"> - Weed & Pest Usage and Application Control - Fertilizer Usage & Application Control <p>The procedures outline the handling of chemicals in accordance with the regulation.</p> <p>f) The respective operating units' managers were appointed as the chairman of the committees based on a letter dated 15/09/2021 [ref.: SQD/ADMIN/020/021] from the Kulim's ESG Committee (Occupational Safety & Health) Chairman</p> <p>g) Records were available confirming that quarterly OSH meetings had been held by the estate which involved the employees and contractors. The date of last four meetings are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">OU</td> <td style="width: 50%; text-align: center;">Quarter and dates</td> </tr> </table>	OU	Quarter and dates	
OU	Quarter and dates				

Criterion / Indicator		Assessment Findings					Compliance
			03/2022	02/2022	01/2022	04/2021	
		Sedenak	12/09	14/07	27/03	23/12	
		Bukit Layang	08/09	02/06	03/03	13/12	
		<p>h) The handling of accident and emergency are addressed in "Prosedur Kemalangan" [KULIM/PKS/OSH-1, rev. 1, dated 01/03/2021] and "Prosedur Kecemasan". Among the emergency situations identified are fire breakout, and flood.</p> <p>i) First aid kit provided at various workstations at the estate such as workshop, store, harvesting gangs, maintenance gangs and office. Based on records, the last training on first aid was conducted on 05/06/2022 (Bukit Layang), and 08/03/2022 (Sedenak)</p> <p>The management has sent the workers and staff to be trained as Competent First Aider. Bukit Layang has sent two employees for the first aider training, the certificate sighted for both of them. Refer certificate with Serial Number FA3698/22/12428 and Serial Number: FA3679/22/12409</p> <p>Sedenak Estate has sent 3 staff to attend the First Aid competency. Sighted the certificate with Serial Number BB0179502, FA3685/22/12415, and FA3674/22/12404</p> <p><u>OFI</u></p> <p>The management to send the mandores to first aid trainings, as per the suggestion from CHRA Report</p> <p>j) All accidents are to be investigated and reported to Head Office. Since the last assessment, there has been several accident cases</p>					

Criterion / Indicator		Assessment Findings	Compliance
		that involved more than 4 lost day in some of the sampled estates . The management has taken necessary action in term of reporting to the authority and addressing the accident causes based on investigation. JKKP 8 report was submitted on January 2022. Sample taken or Bukit Layang Estate submitted on 06/01/2022 with reference number JKKP8/78565/2021, Verified that there is no accident happened in year 2021 for Bukit Layang Estate. For Sedenak Estate, JKKP 8 was submitted on 27/01/2022, Ref No: JKKP8/69480/2021. Verified that there are three reported accidents that happened in the year 2021 at Sedenak Estate. The report was sent to the DOSH is available in the estate for verification.	
Criterion 4.4.5: Employment conditions			
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees. - Major compliance -	Internal policy has been established for good social practices and has been documented in the document title "Core labour standard policy" signed managing director, Mr Mohd Faris Adli Shukery dated 01/10/2021. Stated in the policy that the management is committed to ensure rights of all employees including contract, temporary and migrant workers are respected according to local, national and ratified law and best practices. For Bukit Layang Estate, communication of the policy has been done 14/02/2022 during the morning muster call while for Sedenak Estate, communication of the policy has been done on 15/03/2022 by the assistant manager, Mr Abas bin Abdul Wahab.	Complied
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment	As per stated in the internal policy title "Core labour standard policy" signed managing director, Mr Mohd Faris Adli Shukery dated	Complied

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	<p>regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>01/10/2021 that Kulim (Malaysia) Berhad will not engage in nor support discrimination in any form. The management does not support and will not engage in the use of corporate punishment, mental or physical coercion and verbal used.</p> <p>For Bukit Layang Estate, communication of the policy has been done 14/02/2022 during the morning muster call while for Sedenak Estate, communication of the policy has been done on 15/03/2022 by the assistant manager, Mr Abas bin Abdul Wahab.</p>	
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd is one of the members of Malayan Agriculture Producer Association (MAPA) and adopt the collective agreement between Kulim (M) Berhad and MAPA/NUPW dated 23/05/2022 in the document MAPA/NUPW collective agreement on the wages of harvesters, harvesting kanganies, loaders and other loaders on oil palm estates, 2019. Other than that, Mahamurni Plantations Sdn Bhd follows requirement from Minimum Wages Order 2022 effective date 01/05/2022 which stated that minimum wages rate at RM57.69/day. Sample of pay slips taken from various category and types of works for November 2021, March 2022 and May 2022 for both estate and it has been verified that all employees meet both requirement (collective agreement and legal requirement).</p>	Complied
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>For Bukit Layang Estate, there is 2 contractors has been listed with workers for harvesting and FFB transporting (Soko SK Enterprise and Sungai Rezeki Enterprise). Sample of 4 workers has been taken for verification.</p>	Complied
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers</p>	<p>There is evidence that the management of all estates has established records of information for all the workers in the document list</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	employee which contain information such as employee number, name, job description, passport/identification card number, date of birth and date entry. The list has categorized the workers based on origin of the workers which are Indonesia, Bangladesh and Malaysia.	
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 -	For all estates audited, sample of pay slips has been reviewed for verification. There is evidence that employment contract has been signed by both parties, management and employee. Stated in the employment contract position of the workers, salary, overtime, working hours, resting hour, annual leave and contract period. Other than that, mentioned types of deduction that will be done on mainly basis. Details as per below: <ol style="list-style-type: none"> 1. KWSP 2. PERKESO 3. Skim Khairat keluarga 4. NUPW 5. Electricity if exceeds the limit 50kWh per house 6. Water if exceeds the limit 35 gallon per workers. Stated also benefits and accommodation that will be provided to the workers for free which are housing, transport to hospital, insurance, working equipment, electricity and water.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	As per conversation by the management, there time recording time system has been monitored through field supervisor that will records time start and end work. For overtime, each worker has their own logbook to record their overtime and the data will be transfer to overtime time form that will be verified by field supervisor, assistant manager and manager.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major compliance -</p>	<p>As per mentioned in the employment contract, stated that working hours is from 6.30am until 2.30pm. Mentioned also breaking hours is from 11.00am-11.30am.</p> <p>Stated in the contract also, rate for overtime which stated 1.5 for normal hour's rate, 2.0 from normal rate for rest days and 3.0 for public holiday and will not exceed 104 hours/ months.</p> <p>For overtime, each worker has their own lo book to record their overtime and the data will be transfer to overtime time form that will be verified by field supervisor, assistant manager and manager.</p>	Complied
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>There is evidence that Wages and overtime payment documented on the pay slips is in line with legal requirement. It has been verified based on the samples that has been taken for all estates.</p> <p>Employment contract for both Bukit Layang Estate and Sedenak Estate was verified for the month of November 2021, March and May 2022. Deduction for water and electricity in the payslip was based on the amount subsidized (e.g. water for 30 gallon and electricity up to 50kWh per person) which was stated in the employment contract. Thus, previous non-conformance raised was effectively closed.</p>	Complied
4.4.5.10	<p>Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.</p> <p>- Minor compliance -</p>	<p>Workers of estates under Mahamurni Plantations Sdn Bhd received various social benefits and this include free housing with amenities such as football field, badminton/takraw fields, surau/mosque, free medical treatment for workers and their dependents as well as creche facilities. Water and electricity were subsidized for 30 gallons and 50kWh per person and stated in the employment contract.</p>	Complied
4.4.5.11	<p>In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities</p>	<p>Site visit has been done by the auditor that living quarters has been provided to all workers and each house has 3 bedrooms with 1 bathroom. For foreign workers, 3 workers have been provided for each</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.</p> <p>- Major compliance -</p>	<p>house while for local workers, 1 house has been allocated for 1 family. Basic amenities that have been provided is 24 hours electric/water supply, water has been treated by Sedenak Palm Oil Mill for Sedenak Estate while by the management of estate for Bukit Layang Estate.</p>	
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Internal policy for sexual harassment has been established and documented in the document title "Polisi Gangguan Seksual" that has been signed by Mr Mohd Faris Adli Shukery dated 07/12/2022. As per stated in the policy, the management committed to provide safe and healthy working environment and free from harassment, humiliation and intimidation of sexual in nature. Stated also that the management will be zero tolerance to against sexual harassment.</p> <p>For Bukit Layang Estate, the management has combined with Basir Ismail Estate, and established Panel Aduan Wanita (PAW) for any complaint related to sexual harassment and assault. Committee meeting conducted on 16/01/2022 lead by Puan Norahimah Ramli and Puan Aidah Ismail while for Sedenak Estate, it has been communicated during the gender committee meeting on 21/09/2022 with attendance of all women workers.</p>	Complied
4.4.5.13	<p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>Workers working under Mahamurni Plantations Sdn Bhd has right to join and form trade union and commitment of the company has been outline in the internal policy "Core labour standard policy" signed managing director, Mr Mohd Faris Adli Shukery dated 01/10/2021. Stated in the policy that the management recognizes and respects the right of the employees to form and/or to join trade unions of their choice which are given due recognition by Kulim.</p> <p>For Bukit Layang Estate, appointment of representative of workers under National Union Plantation Workers (NUPW) sighted based on memo reference number NUPW/JSB/E/5/2019 dated 09/01/2020</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																																				
		where 5 persons has been elected as representative for Basir Ismail Estate and Bukit Layang Estate. Latest meeting conducted on 14/05/2022 attended by 16 persons. Issues that have been highlighted during meeting such as explanation on benefits to join unions, insurance and complaint procedure.																																					
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions. - Major compliance -	No workers less than 16 years old will be recruited and less than 18 years old for hazardous work. Verified the document Employee Master List confirmed that all the workers employed were above 18 years old. It has been further verified during the interview with workers and site visit.	Complied																																				
Criterion 4.4.6: Training and competency																																							
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	<p>Training programmes were available at all the sampled estates. Based on the documented programmes, generally the planned trainings cover the OHS, environmental and best practice aspects of all the operations in the field. Among the training records verified are as follows:</p> <table border="1"> <thead> <tr> <th>No</th> <th>Trainings</th> <th>Sedenak</th> <th>Bukit Layang</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manuring-manual</td> <td>16/3/22</td> <td>3/3/22</td> </tr> <tr> <td>2</td> <td>Harvesting</td> <td>14/3/22</td> <td>2/8/22</td> </tr> <tr> <td>3</td> <td>Spraying-HCV/buffer zone</td> <td>12/8/22</td> <td>6/9/22</td> </tr> <tr> <td>4</td> <td>Chemical handling</td> <td>25/2/22</td> <td>-</td> </tr> <tr> <td>5</td> <td>Emergency response plan</td> <td>23/5/22</td> <td>10/6/22</td> </tr> <tr> <td>6</td> <td>Fire drill</td> <td>23/5/22</td> <td>21/2/22</td> </tr> <tr> <td>7</td> <td>First aid</td> <td>8/3/22</td> <td>-</td> </tr> <tr> <td>8</td> <td>Tractor/lorry safe driving</td> <td>5/7/22</td> <td>-</td> </tr> </tbody> </table>	No	Trainings	Sedenak	Bukit Layang	1	Manuring-manual	16/3/22	3/3/22	2	Harvesting	14/3/22	2/8/22	3	Spraying-HCV/buffer zone	12/8/22	6/9/22	4	Chemical handling	25/2/22	-	5	Emergency response plan	23/5/22	10/6/22	6	Fire drill	23/5/22	21/2/22	7	First aid	8/3/22	-	8	Tractor/lorry safe driving	5/7/22	-	Complied
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Criterion / Indicator		Assessment Findings				Compliance
		9	Triple rinsing	19/5/22	26/4/22	
		10	PPE usage	12/8/22	14/9/22	
		11	Rat baiting	17/2/22	12/1/22	
		12	IPM	-	-	
		13	Spill kit for chemicals	-	-	
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>This is addressed by the utilization of the "Training Needs Analysis" form. The objective is to identify the appropriate training to be provided to workers based on their current job function. The analysis is usually done in early year or end of the year and is used to establish the training programme. Among the information available in the form is current job function, skill/knowledge required, present ability, job needed, training required, to name a few.</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 programmes are established on annual basis based on training needs. It is subject for review from time to time if necessary. Refer Annual Training Programme (OSH Plan) dated 7/1/2022</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 an Environmental Management Policy for the estates issued and endorsed in 01/10/2021 by the Managing Director. Therein the policy among others has stated that the Company is committed to protecting the environment and conserving biodiversity through sustainable development. This policy is prominently displayed in the office along with other Company's Policies.</p>				Complied

Criterion / Indicator		Assessment Findings	Compliance												
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. <p>- Major compliance -</p>	<p>The Environmental Management Policy is available with the objectives stated therein. The Environmental Improvement Plan dated 15/09/2022 has been summarized with the aspects and impacts evaluation covers the following areas/activities;</p> <ul style="list-style-type: none"> a) Chemical storage/ issuance b) Gen-set / Power generation c) Fertilizer application d) Diesel storage / spillage e) Dust and smoke emission f) EFB disposal in the fields g) Scheduled Waste storage /disposal h) Chemical mixing /transportation <p>The Plan has also included the reduction of Pollution and Emission Management initiative and monitoring.</p>	Complied												
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>The mitigation measures to manage the significant environmental impact were defined in the following documents</p> <ul style="list-style-type: none"> a) Pollution & Emission Plan reviewed 04/02/2022 b) Waste and Pollution Management Plan 2022 c) Environmental Risk Assessment <p>Details as provided therein among others as given below;</p> <table border="1"> <thead> <tr> <th></th> <th>Emission</th> <th>Source</th> <th>Frequency</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Dark smoke</td> <td>Running vehicles</td> <td>Daily</td> </tr> <tr> <td>2</td> <td>Noise</td> <td>Diesel engine</td> <td>Operational hours</td> </tr> </tbody> </table>		Emission	Source	Frequency	1	Dark smoke	Running vehicles	Daily	2	Noise	Diesel engine	Operational hours	Complied
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Criterion / Indicator		Assessment Findings				Compliance
		3	Air pollution	Running vehicles Diesel engine Running vehicles	Daily Operational hours Operational hours	
		4	Waste water	PCD Septic tank spillage	Scheduled inspection Weekly inspection	
			Emission	Action Plan	PIC	
		1	Dark smoke	Inspection of vehicle condition	Exec/staff	
		2	Noise	Scheduled maintenance Inspection of vehicle inspection	Exec/staff Exec/staff	
		3	Air pollution	PMV maintenance as schedule Inspection of vehicle condition	Exec/staff Exec/staff	
		4	Waste water	Inspection of PCD for functional Adherence to SW guidelines Weekly line site inspection Appropriate action on spillage	Exec/staff/f oreman	
		Records of periodical reporting of each of the above items were evident to support that the plans have been monitored. The plans were reviewed annually.				
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	This is available as elaborated in indicator 4.5.1.3 above. Improvement Plan for both short and long terms are detailed along with the identified issues.				Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	A training program is available in the Training Program 2022 updated on a yearly basis or revised as per the management requirement. Included in this program are subjects related to environment among others. a) Environmental, safety & health policy, b) Scheduled waste management,				Complied

Criterion / Indicator		Assessment Findings	Compliance																								
		<p>c) Environmental responsibility, d) HCV & Biodiversity training</p> <p>The training made in relation to environmental among others as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Subjects</th> <th>B Layang</th> <th>Sedenak</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manuring guidelines at buffer zone</td> <td>05/8/22</td> <td>16/3/22</td> </tr> <tr> <td>2</td> <td>Spraying guidelines at buffer zone</td> <td>07/8/22</td> <td>15/3/22</td> </tr> <tr> <td>3</td> <td>SW Management/Storage</td> <td>17/8/22</td> <td>10/4/22</td> </tr> <tr> <td>4</td> <td>ERP - Fire Drill/Flood/Spillages</td> <td>10/6/22</td> <td>23/05/22</td> </tr> <tr> <td>5</td> <td>Pollution Control Device Guidelines</td> <td>13/6/22</td> <td>14/7/22</td> </tr> </tbody> </table>		Subjects	B Layang	Sedenak	1	Manuring guidelines at buffer zone	05/8/22	16/3/22	2	Spraying guidelines at buffer zone	07/8/22	15/3/22	3	SW Management/Storage	17/8/22	10/4/22	4	ERP - Fire Drill/Flood/Spillages	10/6/22	23/05/22	5	Pollution Control Device Guidelines	13/6/22	14/7/22	
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4.5.1.6	<p>Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>The following forums are used by the estates in discussing concerns on environmental quality.</p> <p>a) Quarterly OSH meetings under agenda environmental b) Annual management review meeting. Discussion emphasized more on issues on water management plan, electricity use, diesel consumption, waste management, SIA plan, renewable energy, aspect/impact. c) Environmental Performance Monitoring Committee meeting Agenda among others as follows;</p> <ol style="list-style-type: none"> 1. Environmental Conservation Monitoring 2. Zero Burning Compliance 3. HCV/buffer zone compliance 4. Regulatory Requirement Compliance Status 5. EIA / EIE status 6. Training/ Internal Audit Report 	Complied																								

Criterion / Indicator		Assessment Findings	Compliance												
		<p>d) Dialogue/briefing during muster by the management to disseminate issues relating to environment</p> <table border="1"> <thead> <tr> <th></th> <th>Estate</th> <th>Environmental PMC</th> <th>Management Review</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Bukit Layang</td> <td>27/04/2022</td> <td>23/08/2022</td> </tr> <tr> <td>2</td> <td>Sedenak</td> <td>14/09/2022</td> <td>08/09/2022</td> </tr> </tbody> </table> <p>Minutes were sighted and adequate in discussing the environmental issues.</p>		Estate	Environmental PMC	Management Review	1	Bukit Layang	27/04/2022	23/08/2022	2	Sedenak	14/09/2022	08/09/2022	
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1	Bukit Layang	27/04/2022	23/08/2022												
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Criterion 4.5.2: Efficiency of energy use and use of renewable energy															
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p>- Major compliance -</p>	<p>The estates consistently monitor the monthly direct usage of diesel for the estate's operations are recorded. The quantity in mt is divided over the mt FFB produced (ratio) during the month. The performance is measured by this ratio to indicate the level of performance. The data is compiled for comparison and control for future improvement with aim of gradual reduction of diesel. There were measures as shown in the energy management plan to reduce and eliminate wastage among others as follows;</p> <ol style="list-style-type: none"> 1. To ensure minimum balance FFB ramp balance to sustain the desired FFA at the mill. 2. Timely servicing of vehicles to ensure efficient use of diesel & avoid leakages 3. Regular servicing of gen-sets for a better efficiency 4. Educate employees on fuel/electricity saving practices. <p>Variation of ratio in the analysis were explained and justified:</p> <table border="1"> <tbody> <tr> <td></td> <td>B Layang Estate</td> </tr> </tbody> </table>		B Layang Estate	Complied										
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Criterion / Indicator		Assessment Findings						Compliance
			Month	Diesel/FFB		Month	Diesel/FFB	
		1	Jan	6.45	7	July	6.30	
		2	Feb	6.21	8	Aug	6.68	
		3	Mac	5.22	9	Sept	6.74	
		4	April	4.89	10	Oct	6.34	
		5	May	5.44	11	Nov	7.04	
		6	Jun	4.51	12	Dec	13.85	
		Baseline 5.25			Total 39205 L			
		Sedenak Estate						
			Month	Diesel/FFB		Month	Diesel/FFB	
		1	Jan	5.03	7	July	4.06	
		2	Feb	5.56	8	Aug	3.23	
		3	Mac	4.03	9	Sept	4.22	
		4	April	4.34	10	Oct	3.30	
		5	May	4.01	11	Nov	4.50	
		6	Jun	4.13	12	Dec	4.02	
		Baseline 4.47			Total 229608 L			
4.5.2.2	<p>The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.</p> <p>- Major compliance -</p>	<p>The monthly record on energy consumption for both renewable and non-renewable sources were documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Consumption of electricity is also recorded from the meters. Diesel utilisation is recorded at ratio vs the mt FFB. Graph is tabulated to see the trend of performance. The annual diesel and electricity estimates are provided in the annual budget.</p>						Complied

Criterion / Indicator		Assessment Findings	Compliance																				
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fibre and shell are used in the mill 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																							
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	<p>All waste products and sources and pollution has been identified in the Waste Management Plan 2022. It was reviewed on 04/02/2022 is described below;</p> <table border="1"> <thead> <tr> <th></th> <th>Type of waste</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Domestic waste</td> <td>Rubbish at estate complex</td> </tr> <tr> <td rowspan="3">2</td> <td rowspan="3">Industrial waste</td> <td>Fertilizer bags</td> </tr> <tr> <td>Scrap metal</td> </tr> <tr> <td>Disposed construction material</td> </tr> <tr> <td>3</td> <td>Sewage waste</td> <td>Sewage</td> </tr> <tr> <td rowspan="4">4</td> <td rowspan="4">Scheduled Waste</td> <td>SW 404 Clinical waste</td> </tr> <tr> <td>SW rags, plastics, filters</td> </tr> <tr> <td>Spent lubricant & hydraulic oil</td> </tr> <tr> <td>Disposed containers, bags, equipment contaminated with chemicals, pesticides, SW</td> </tr> </tbody> </table>		Type of waste	Description	1	Domestic waste	Rubbish at estate complex	2	Industrial waste	Fertilizer bags	Scrap metal	Disposed construction material	3	Sewage waste	Sewage	4	Scheduled Waste	SW 404 Clinical waste	SW rags, plastics, filters	Spent lubricant & hydraulic oil	Disposed containers, bags, equipment contaminated with chemicals, pesticides, SW	Complied
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4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: 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	<p>The details of the waste management plan are described below;</p> <table border="1"> <thead> <tr> <th></th> <th>Type</th> <th>Description</th> <th>Action to be taken</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Domestic waste</td> <td>Rubbish</td> <td>Collection/disposal min 2x /week externally Establish collection SOP Establish collection schedule & PIC Create awareness on hygiene</td> </tr> </tbody> </table>		Type	Description	Action to be taken	1	Domestic waste	Rubbish	Collection/disposal min 2x /week externally Establish collection SOP Establish collection schedule & PIC Create awareness on hygiene	Complied												
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Criterion / Indicator		Assessment Findings			Compliance
value-added by-products - Major compliance -				Monitoring of line site	
	2	Industrial waste	Fertiliser bags	Inventory of bags, reuse for LF collection, sell to appointed contractor	
			Scrap metal	Inventory maintained, tender at zone level for sale to licensed contractor.	
			POME	Daily monitoring of application at designated fields a rate of 40mt/ha for mature areas.	
	3	Sewage waste	Sewage	To monitor during housing inspection and residents' complaints Engagement with licensed contractor for sewage management.	
	4	Scheduled Waste	Clinical waste	Inventory maintained. Storage in sharp bin in clinic. Disposal to Kualiti Alam Waste Management (licensed contractor)	
			SW rags, plastics, filters	Inventory maintained. Storage in scheduled waste store. Disposal to Kualiti Alam registered with DOE	
			Spent lubricant & hydraulic oil	Collection by licensed vendor. Inventory maintained. Disposal to Kualiti Alam registered with DOE	
			Disposed containers, bags, equipment	Inventory maintained. Storage in SW store. All containers are labeled. Empty containers collected	

Criterion / Indicator		Assessment Findings					Compliance																												
				contaminated with chemicals, pesticides, SW	by authorized vendor. Kualiti Alam registered with DOE																														
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented. The standard operation procedure for the estates / mill operations are available which is prepared on Group basis. There are levels of the documentation identified as follows;</p> <ol style="list-style-type: none"> Level 1 Integrated Management Manual Level 2 standard operating procedure/SPO OHS Level 3 work instruction Level 4 records. <p>Amendments are made should there be requirement to suit the local issues/situation.</p> <p>Among the identified wastes include empty chemical containers including pesticides containers. Empty pesticides containers were washed at washing station prior to disposal. Disposals were carried out in compliance with relevant regulation of scheduled waste. Inventory and consignment documents verified for confirmation of proper management and disposal. The CU scheduled waste is disposed to the following vendors registered with DOE.</p> <table border="1"> <thead> <tr> <th></th> <th>Date</th> <th>SW110</th> <th>SW409</th> <th>SW410</th> <th>SW305</th> <th>SW306</th> </tr> </thead> <tbody> <tr> <td>SPOM</td> <td>20/9/22</td> <td>0.100</td> <td>0.030</td> <td>0.200</td> <td>0.900</td> <td>0.010</td> </tr> <tr> <th></th> <th>Date</th> <th>SW110</th> <th>SW408</th> <th>SW410</th> <th>SW305</th> <th>SW306</th> </tr> <tr> <td>SPOM</td> <td>09/5/22</td> <td>0.160</td> <td>0.003</td> <td>0.320</td> <td>1.400</td> <td>0.010</td> </tr> </tbody> </table>						Date	SW110	SW409	SW410	SW305	SW306	SPOM	20/9/22	0.100	0.030	0.200	0.900	0.010		Date	SW110	SW408	SW410	SW305	SW306	SPOM	09/5/22	0.160	0.003	0.320	1.400	0.010	Complied
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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>Mahamurni Plantations Sdn Bhd adopted the guidelines provided by the Agriculture Department on the empty chemicals containers management. All empty chemical containers in both estates and mill were triple rinsed, and disposed through approved licensed contractor <i>G-Planter Sdn Bhd</i>. The DOE licensed contractor <i>Kualiti Alam Sdn Bhd</i> caters the collection of scheduled wastes. Record of disposal made as follows;</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th colspan="2">B Layang Estate</th> </tr> <tr> <th></th> <th>Date</th> <th>14/9/22</th> <th>23/11/21</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>20 L pesticides containers</td> <td>13</td> <td>21</td> </tr> </tbody> </table>			B Layang Estate			Date	14/9/22	23/11/21	1	20 L pesticides containers	13	21	Complied																																																																							
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		2	4 L pesticides containers	118	63										
		3	Storm – Rat Bait Boxes	-	23										
		4	Ally bottles 1 L container	12	66										
		Sedenak Estate dispatches empty containers as SW 409 to Kualiti Alam Sdn Bhd.													
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Domestic waste disposal for the Mill and Estates are made through the collection and disposal at the respective landfill sites. Sedenak Estate manages the same landfill for the Sedenak Palm Oil Mill. Collection 2 to 3 times a week.				Complied									
		<table border="1"> <thead> <tr> <th>Estate</th> <th>Landfill site in Estate</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>B Layang</td> <td>P00 B3</td> <td>Collection 2/3 x week</td> </tr> <tr> <td>Sedenak</td> <td>P98 B2</td> <td>Collection 2/3 x week</td> </tr> </tbody> </table>				Estate	Landfill site in Estate	Remarks	B Layang	P00 B3	Collection 2/3 x week	Sedenak	P98 B2	Collection 2/3 x week	
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		Both landfill sites were visited and verified for compliance.													
Criterion 4.5.4: Reduction of pollution and emission															
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	<p>The polluting activities are identified and documented in the Environmental Aspect & Impact Identification. From the EIA, it will be evaluated for the impact. The identified impact if any will be included in the management plan. The evaluation is documented in the Environmental Impact Evaluation. It was last reviewed on July 2022. Areas of focus include activities at the chemical store / workshop / store / scheduled waste / diesel tank / boiler house / effluent pond / WTP.</p> <p>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their</p>				Complied									

Criterion / Indicator		Assessment Findings	Compliance												
		<p>activities. Environmental aspect and impact (EAI) records i.e. (SM/5.2/EAI) and (SM/5.2/EIE) which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations were:</p> <table border="1"> <thead> <tr> <th></th> <th>Environmental Receptors</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Air</td> <td>Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping).</td> </tr> <tr> <td>2</td> <td>Water</td> <td>Water discharges – Cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down</td> </tr> <tr> <td>3</td> <td>Land</td> <td>Land – Scheduled waste, domestic waste and industrial / process waste. Clinical wastes – generated from clinics.</td> </tr> </tbody> </table> <p>"Pollution prevention plan and waste management action plan" is used to identify the waste products and sources of pollution – is in place and is being reviewed and implemented accordingly. Among of action has been taken by CU were:</p> <p>a) Scheduled wastes – were disposed through Kualiti Alam Sdn Bhd</p>		Environmental Receptors	Source	1	Air	Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping).	2	Water	Water discharges – Cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down	3	Land	Land – Scheduled waste, domestic waste and industrial / process waste. Clinical wastes – generated from clinics.	
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Criterion / Indicator		Assessment Findings	Compliance												
		b) Domestic wastes are disposed to respective landfill twice a week accumulated at designated area located far from housing complexes and waterways. c) Full compliance to zero burning practices.													
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	The GHG emissions due to the operations is identified and recorded in the palm GHG version 3.01. The emission reduction plan for the estates includes reduction of fertilizer usage by embarking organic fertilizer and installation of biogas plan. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Issues & Strategies</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Reduce diesel consumption at estates operations</td> <td>To monitor diesel usage To ensure vehicle scheduled maintenance Optimum gen set usage</td> </tr> <tr> <td>2</td> <td>Reduce smoke emission to the air</td> <td>Implement PMV for all vehicles</td> </tr> <tr> <td>3</td> <td>Reduce electricity usage</td> <td>Monitor usage vs baseline Install capacitor at identified large power consumption motor Install LED bulb for the lighting system</td> </tr> </tbody> </table>		Issues & Strategies	Action Plan	1	Reduce diesel consumption at estates operations	To monitor diesel usage To ensure vehicle scheduled maintenance Optimum gen set usage	2	Reduce smoke emission to the air	Implement PMV for all vehicles	3	Reduce electricity usage	Monitor usage vs baseline Install capacitor at identified large power consumption motor Install LED bulb for the lighting system	Complied
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Criterion 4.5.5: Natural water resources															
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	The Water Management Plan 2022 for the estates has been established. with latest review made on 02/08/2022. The plan emphasized on the following areas. a) Water source	Complied												

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<p>a. Assessment of water usage and sources of supply.</p> <p>b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.</p> <p>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.).</p> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>	<p>b) Efficient use of water</p> <p>c) Renewability of water source</p> <p>d) Avoidance of surface and ground water contamination</p> <p>Included therein are the following documents which were sighted and verified:</p> <table border="1" data-bbox="1048 625 1861 1082"> <thead> <tr> <th colspan="4">Contingency plan during water shortage</th> </tr> <tr> <th></th> <th>Area/incident</th> <th>Action steps</th> <th>PIC</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Water shortage/ prolonged dry season</td> <td>To obtain water from SAJ To train/educate staff/workers to conserve water To seek assistance from SAJ - to obtain treated water supply from neighbouring estates</td> <td>Executives/ Staff</td> </tr> <tr> <td>2</td> <td>Severe water pollution/ contamination</td> <td>To obtain water from SAJ To train/educate staff/workers to conserve water To seek assistance from SAJ To obtain treated water outsourced supply.</td> <td>Executives/ Staff</td> </tr> </tbody> </table> <table border="1" data-bbox="1048 1129 1861 1391"> <thead> <tr> <th colspan="5">Identification & management of waste water</th> </tr> <tr> <th></th> <th>Location</th> <th>Wastewater produced</th> <th>Treatment/ containment</th> <th>Reuse/ recycle/ disposal method</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Washroom</td> <td>Toilet water, cleaning water</td> <td>Septic tank</td> <td>Supernatant to drains, with PCD trap. sludge collected by licensed contractor.</td> </tr> </tbody> </table>	Contingency plan during water shortage					Area/incident	Action steps	PIC	1	Water shortage/ prolonged dry season	To obtain water from SAJ To train/educate staff/workers to conserve water To seek assistance from SAJ - to obtain treated water supply from neighbouring estates	Executives/ Staff	2	Severe water pollution/ contamination	To obtain water from SAJ To train/educate staff/workers to conserve water To seek assistance from SAJ To obtain treated water outsourced supply.	Executives/ Staff	Identification & management of waste water						Location	Wastewater produced	Treatment/ containment	Reuse/ recycle/ disposal method	1	Washroom	Toilet water, cleaning water	Septic tank	Supernatant to drains, with PCD trap. sludge collected by licensed contractor.	
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		<p>Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in Mahamurni Plantations Sdn Bhd dated 01/11/2018). The buffer zones established are as following:</p> <table border="1"> <thead> <tr> <th></th> <th>River width</th> <th>Buffer Zone</th> <th></th> <th>River width</th> <th>Buffer Zone</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>>40 m</td> <td>50 m</td> <td>4</td> <td>5-10 m</td> <td>10 m</td> </tr> <tr> <td>2</td> <td>20-40 m</td> <td>40 m</td> <td>5</td> <td><5 m</td> <td>5 m</td> </tr> <tr> <td>3</td> <td>10-20 m</td> <td>20 m</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table> <p>The management monitors the water quality through water sampling: Monitoring of upstream, and downstream of water streams within the estates. The domestic water monitoring was also made together in the same sampling. Sighted and verified the following analysis.</p> <table border="1"> <thead> <tr> <th></th> <th>Estate</th> <th>Location</th> <th>Date</th> <th>Pt 1</th> <th>Pt 2</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sedenak</td> <td>Sg Skudai</td> <td>05/9/22</td> <td>N <0.05 P<0.07</td> <td>N <0.05 P<0.05</td> </tr> <tr> <td>2</td> <td>Sedenak</td> <td>Sg Skudai</td> <td>13/6/22</td> <td>N <0.05 P<0.05</td> <td>N <0.05 P0.05</td> </tr> <tr> <td>3</td> <td>B Layang</td> <td>Sg Sayong</td> <td>24/8/22</td> <td>N 0.011P<0.05</td> <td>N <0.05 P<0.05</td> </tr> </tbody> </table> <p>Both estates used own catchment/WTP for the domestic use. The 2 estates-maintained records of consumption through monitoring of flow</p>					River width	Buffer Zone		River width	Buffer Zone	1	>40 m	50 m	4	5-10 m	10 m	2	20-40 m	40 m	5	<5 m	5 m	3	10-20 m	20 m	-	-	-		Estate	Location	Date	Pt 1	Pt 2	1	Sedenak	Sg Skudai	05/9/22	N <0.05 P<0.07	N <0.05 P<0.05	2	Sedenak	Sg Skudai	13/6/22	N <0.05 P<0.05	N <0.05 P0.05	3	B Layang	Sg Sayong	24/8/22	N 0.011P<0.05	N <0.05 P<0.05	
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		<p>meter with submission BAKAJ under Enakmen Air (Johor) 1921. Monthly water analysis is monitored and maintained. Sedenak Mill manages the water supply for both the estate/mill. The results comply with DWQS Microbiology water sample i.e no E.Coli and total coliform among others parameters.</p> <p>There is no bore well available in both estates. This requirement is also audited internally by the SID personnel. During the field visit no construction of such was observed.</p>	
4.5.5.2	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	<p>This is in compliance by the estates. This requirement is also audited internally by the Sustainability Department personnel. During the field visit no construction of such was observed.</p>	Complied
4.5.5.3	<p>Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).</p> <p>- Minor compliance -</p>	<p>During the site visit practices of water harvesting are noted mainly constructed on flat areas in both estates. Roadside pits were also available at every 3 palm rows, to divert in event of water overflowing and also to benefit the nearest palm at the pit end to obtain additional moisture. This is part of the common practices introduced within the Group Agriculture Procedures.</p>	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p>	<p>The latest assessment conducted was in January 2008 for Sedenak Complex Supply Base Estates respectively. The assessment was conducted by <i>A.J.F.M Dekker</i>. Exception for Ulu Tiram Estate for which the assessment was reviewed in August 2016 by <i>M/s Malaysian Environmental Consultant Sdn Bhd</i>. Both the assessments were made in relation to the Rapid Biodiversity Assessment. Both the reports have identified the list of natural habitats that is possible present in the</p>	Complied

Criterion / Indicator		Assessment Findings				Compliance																	
	<p>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.</p> <p>- Major compliance -</p>	<p>operating units. The reports detail the findings of a rapid appraisal of the biodiversity in the estates and address the RSPO P&C/MSP0 relevant to biodiversity conservation and HCV. Therein being provided details relating to the following;</p> <ul style="list-style-type: none"> a) General biodiversity issues b) Watercourses and drainage c) Habitats natural and man-made d) Wildlife e) Ponds and reservoirs f) Wetlands /watercourses g) Legal aspects h) Immediate and long-term effect. <p>In all the estates within the <i>Sedenak Complex Supply Base</i> there is no HCV habitat within and outside the estates with the exception of mangroves areas in <i>Basir Ismail Estate</i>. There were no primary forest habitats present at any of the estates. There is also no wildlife neither reported nor observed by the employees. The estates within contains pockets of semi-natural vegetation. Other observation as recorded below.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Estate</th> <th colspan="2">Natural habitat</th> <th rowspan="2">Water bodies</th> </tr> <tr> <th>Within</th> <th>At boundary</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sedenak</td> <td>-</td> <td>Degraded secondary forest</td> <td>1 wetland 2 ponds</td> </tr> <tr> <td>2</td> <td>Basir Ismail</td> <td>Tidal mangrove</td> <td>Tidal mangrove, 2ndary level halfway to becoming dry forest</td> <td>4 ponds</td> </tr> </tbody> </table>					Estate	Natural habitat		Water bodies	Within	At boundary	1	Sedenak	-	Degraded secondary forest	1 wetland 2 ponds	2	Basir Ismail	Tidal mangrove	Tidal mangrove, 2ndary level halfway to becoming dry forest	4 ponds	
	Estate	Natural habitat		Water bodies																			
		Within	At boundary																				
1	Sedenak	-	Degraded secondary forest	1 wetland 2 ponds																			
2	Basir Ismail	Tidal mangrove	Tidal mangrove, 2ndary level halfway to becoming dry forest	4 ponds																			

Criterion / Indicator		Assessment Findings				Compliance
				Mangrove forest on Pulau Tanjung Lena		
		3	Kuala Kabong	-	Degraded swamp forest, wetland fringe along main drain	1 wetland 2 ponds
		4	Ulu Tiram	Ex-coffee plantation area with growth with plant species.	All boundaries are located with area earmarked or in progress of development	1 river 1 lake
			Estate	Wildlife species		
				Within	At boundary	
		1	Sedenak	Black shouldered kite, crested serpent eagle, purple heron, kingfishers, red wattled lapwing	Storks, long tailed macaque	
		2	Basir Ismail	Purple heron, crested serpent eagle, kingfishers	Grey headed fish eagle, white bellied sea eagle, long tailed macaque, silvered leaf monkey	
		3	Kuala Kabong	Purple heron, kingfishers, common kingfisher, red wattled lapwing, dollar bird.	Weaver nests, long tailed macaque	
		4	Ulu Tiram	Yellow vented bulbul, purple heron & oriental magpie robin.	Carnivorous reptiles at borders of coffee area.	

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Criterion / Indicator		Assessment Findings	Compliance																																																
		<p>Bukit Layang Estate had assessment by internal KMB team of 2 qualified and trained personnel En. Sarwanan Nakar Salapan Assistant Manager and En. Muhammad Syam Zakaria Executive SID dated 14/3/2019. (both attended training dated 12/12/2028 and 14/03/2019 respectively). The HCV identified in Bukit Layang Estate being summarised as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Code</th> <th>Location</th> <th>Description</th> <th>HCV Type</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>01</td> <td>P03B1</td> <td>Hutan Paya / Belukar</td> <td>3,4</td> </tr> <tr> <td>2</td> <td>02</td> <td>P00B3</td> <td>Paya Bakau / Air Pasang Surut</td> <td>3.4</td> </tr> <tr> <td>3</td> <td>03</td> <td>P00B2</td> <td>Paya Bakau / Air Pasang Surut</td> <td>3,4</td> </tr> <tr> <td>4</td> <td>04</td> <td>P00B1</td> <td>Rizab Tadahan Air/ Hutan Paya</td> <td>3,4</td> </tr> <tr> <td>5</td> <td>05</td> <td>P03b2</td> <td>Kolam Tadahan Air Ladang</td> <td>4</td> </tr> <tr> <td>6</td> <td>06</td> <td>P03B2</td> <td>Sempadan Rizab Sg Layang</td> <td>4</td> </tr> <tr> <td>7</td> <td>07</td> <td>P14B2</td> <td>Makam Indian Muslim</td> <td>6</td> </tr> </tbody> </table> <p>There is also no wildlife neither reported nor observed by the employees. Other observation as recorded below:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">IUCN species</th> </tr> <tr> <th>Within</th> <th>At boundary</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Purple heron, crested serpent eagle, kingfishers, monitor lizard, whistling duck, white breasted hen</td> <td>Grey headed fish eagle, white bellied sea eagle, long tailed macaque, silvered leaf monkey</td> </tr> </tbody> </table>		Code	Location	Description	HCV Type	1	01	P03B1	Hutan Paya / Belukar	3,4	2	02	P00B3	Paya Bakau / Air Pasang Surut	3.4	3	03	P00B2	Paya Bakau / Air Pasang Surut	3,4	4	04	P00B1	Rizab Tadahan Air/ Hutan Paya	3,4	5	05	P03b2	Kolam Tadahan Air Ladang	4	6	06	P03B2	Sempadan Rizab Sg Layang	4	7	07	P14B2	Makam Indian Muslim	6		IUCN species		Within	At boundary	1	Purple heron, crested serpent eagle, kingfishers, monitor lizard, whistling duck, white breasted hen	Grey headed fish eagle, white bellied sea eagle, long tailed macaque, silvered leaf monkey	
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4.5.6.2	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management	There is no RTE or high biodiversity value at Sedenak CU complex. The management and monitoring plan for HCV/Biodiversity areas was	Complied																																																

Criterion / Indicator	Assessment Findings	Compliance
<p>planning and operations should include:</p> <ul style="list-style-type: none"> 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. <p>- Major compliance -</p>	<p>established and reviewed annually. There were displays of signage made at site i.e.</p> <ul style="list-style-type: none"> a) No fishing, no manuring b) no spraying, no slashing, no swimming c) Cemetery signage <p>There were programs held by the estates to all employees in pertaining to the awareness of HCV areas and RTE species. Interview with the employees concluded that training and briefing were made during the ad-hoc session and morning muster. This is also emphasized during the training held by the SID programs. Employees are aware of the following reminders;</p> <ul style="list-style-type: none"> a) An offence to capture, harm, kills any wildlife. b) Disciplinary measures shall be taken if found violating company rules. c) Riparian buffer zone to be free from any chemicals application/pollution d) Relevant signs <i>NO HUNTING NO FELLING ALLOWED</i> 	
<p>4.5.6.3 A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The Biodiversity Improvement Plan dated 01/08/2019 had identified the plan. Among others consists of the following;</p> <ul style="list-style-type: none"> a) To continue educating the workers regarding RTE. Workers interviewed confirmed that they are aware of no hunting is permitted in and within the estate. b) Regular educating the employees via morning muster briefing about the need to protect the RTE species. c) Appropriate disciplinary measures will be taken if found violated. d) Information pertaining RTE and relevant CU policies were displayed 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance																								
		<p>at the display boards.</p> <p>e) Buffer zone establishment to map areas and install buffer zone pegs.</p> <p>f) Encroachment control in HCV area and monitoring</p> <p>g) Stabilize the slope at the pump house near the river.</p> <p>Training in relation to the RTE/HCV management for the estates as shown below;</p> <table border="1"> <thead> <tr> <th></th> <th>Subject</th> <th>B Layang</th> <th>Sedenak</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Biodiversity & IPM management</td> <td>04/04/22</td> <td>15/03/22</td> </tr> <tr> <td>2</td> <td>Fertilizer application /buffer zone area</td> <td>05/08/22</td> <td>-</td> </tr> <tr> <td>3</td> <td>Water sampling</td> <td>04/04/22</td> <td>26/07/22</td> </tr> <tr> <td>4</td> <td>HCV/Biodiversity – weeding</td> <td>07/8/22</td> <td>16/03/22</td> </tr> <tr> <td>5</td> <td>RTE protection /penalty</td> <td>07/09/22</td> <td>-</td> </tr> </tbody> </table>		Subject	B Layang	Sedenak	1	Biodiversity & IPM management	04/04/22	15/03/22	2	Fertilizer application /buffer zone area	05/08/22	-	3	Water sampling	04/04/22	26/07/22	4	HCV/Biodiversity – weeding	07/8/22	16/03/22	5	RTE protection /penalty	07/09/22	-	
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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 is no land preparation by burning at the estates audited. Sustainability handbook has described therein on Environmental Policy (signed by the Managing Director) to include the adoption of Zero Open Burning Policy dated 01/10/2021. The management endorsed commitment to fully comply with the Malaysian environmental law – EQA and Regulations 1974.	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.	There is no land preparation by means of burning at both the estates. This is confirmed through observation during the field visits and interview with the workers. There is no control burning allowed.	N/A																								

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	There is no land preparation by means of burning at both the estates. This is confirmed through observation during the field visits and interview with the workers. There is no control burning allowed.	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Mahamurni Plantations Sdn Bhd practices of "Zero open burning" is enforced and elaborated in the Sustainability Policy. The operating units adhered to the policy of "Zero open burning" for any replanting. From field visits and interviews with the workers there is no open burning being practiced in the estates. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal.	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 -	The estate continued to use and implement SOP for each of the processes. Brief version of the SOP was displayed at the appropriate locations. Copies of the documented SOP were presented to the audit team. It was observed that activities being implemented which involved safety, health, environmental, quality, employees, etc. had followed the established SOP. a) KMB Agriculture Manual 1998 b) Sustainability Management System SOP - 2007 c) Quality Manual Jan 2018	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		<p>d) Integrated Management Manual Jan 2018. e) Working Instruction ref SNPOM/W1 Jan 2018 f) Safety Standard Operating Procedures (SSOP) dated 25/02/2015 rev 01 Mac 2021. g) Pictorial Safety Standards and Security Guidelines (PSS). h) Laboratory Process Control Manual i) Security Guidelines</p> <p>All the estates operations were guided through the manuals and SOP. The procedures as documented in the KMB Agriculture Manual were disseminated to the staff/workers through morning briefings and training. The Manuals are kept in the main office for references of employees particularly for the supervisory personnel. The documents included all operations in the estates from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and security. Site inspection and interview with workers confirmed that the SOP had been implemented and they understood the requirements of the SOP, the bottom-line of which is Good Agricultural Practice and the care for their safety and health and the environment.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Estate</th> <th>Agronomist Visit</th> <th>Plantations Inspectorate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sedenak</td> <td>22/04/2021</td> <td>03/07/2022</td> </tr> <tr> <td>2</td> <td>Bukit Layang</td> <td>14/06/2022</td> <td>08/06/2022</td> </tr> </tbody> </table>		Estate	Agronomist Visit	Plantations Inspectorate	1	Sedenak	22/04/2021	03/07/2022	2	Bukit Layang	14/06/2022	08/06/2022	
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1	Sedenak	22/04/2021	03/07/2022												
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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.	<p>Like all KMB Estates, the estates visited continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by:</p> <p>a) Slope & River Protection Policy Section A17 KMB Manual</p>	Complied												

Criterion / Indicator		Assessment Findings	Compliance																																
	- Major compliance -	<p>b) Buffer Zone & 25-degree slope in Section A07 KMB Manual c) Land Preparation for Terracing in Section A08 KMB Manual.</p> <p>It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in some mature areas. The cover crop <i>mucuna bracteata</i> had been planted along some slopes by management. Large areas with <i>neprolepis biserrata</i> in the inter rows were sighted during the visit. The slope maps were provided by the AASD (Agronomy Advisory Service Dept) with details as follows:</p> <table border="1"> <thead> <tr> <th>No</th> <th>Topography</th> <th>Sedenak</th> <th>B Layang</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0-2</td> <td>18.01</td> <td>6.85</td> </tr> <tr> <td>2</td> <td>2-6</td> <td>57.51</td> <td>42.20</td> </tr> <tr> <td>3</td> <td>6-12</td> <td>23.05</td> <td>43.36</td> </tr> <tr> <td>4</td> <td>12-20</td> <td>1.31</td> <td>7.46</td> </tr> <tr> <td>5</td> <td>20-25</td> <td>0.11</td> <td>0.11</td> </tr> <tr> <td>6</td> <td>>25</td> <td>0.01</td> <td>0.02</td> </tr> <tr> <td></td> <td>Total</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>	No	Topography	Sedenak	B Layang	1	0-2	18.01	6.85	2	2-6	57.51	42.20	3	6-12	23.05	43.36	4	12-20	1.31	7.46	5	20-25	0.11	0.11	6	>25	0.01	0.02		Total	100%	100%	
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4.6.1.3	<p>A visual identification or reference system shall be established for each field.</p> <p>- Major compliance -</p>	<p>All fields are marked and identified. Information i.e. block number, year of planting (field no), type of clone and the total hectare is shown in all markers. There are both stenciled at the palm trees and also displayed in signage at the boundary/corners of every field. This is observed during the field visit. Block numbers were also identified in series.</p> <table border="1"> <thead> <tr> <th>Estate</th> <th colspan="4">Locations of field markers visited</th> </tr> </thead> <tbody> <tr> <td>Bkt Layang</td> <td>P00L/1</td> <td>P03L/1</td> <td>P14L/1</td> <td>P00L/3</td> </tr> <tr> <td>Sedenak</td> <td>P01B6</td> <td>P06B3</td> <td>P01B3</td> <td>P98B2</td> </tr> </tbody> </table>	Estate	Locations of field markers visited				Bkt Layang	P00L/1	P03L/1	P14L/1	P00L/3	Sedenak	P01B6	P06B3	P01B3	P98B2	Complied																	
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Criterion / Indicator		Assessment Findings	Compliance																											
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 business or management plan for the estates were presented in the form of annual budget with 5 years projection. The annual budget contains the crop projection and the finance allocation for field operation & administrations and CAPEX. The management has their monthly progress report known as Expenditure Comment and regular meetings to monitor the expenditure to ensure the budget is not overrun.	Complied																											
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	The estates have their replanting programme which have the projection until five years. The hectarage to be replanted based on the programme is as follows: <table border="1" data-bbox="1048 863 1865 986"> <thead> <tr> <th rowspan="2">Estates</th> <th colspan="6">Year</th> </tr> <tr> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>Sedenak</td> <td>214.04</td> <td>233.33</td> <td>257.6</td> <td>316.10</td> <td>94.25</td> <td>0</td> </tr> <tr> <td>Bukit Layang</td> <td>0</td> <td>0</td> <td>148.04</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Estates	Year						2022	2023	2024	2025	2026	2027	Sedenak	214.04	233.33	257.6	316.10	94.25	0	Bukit Layang	0	0	148.04	0	0	0	Complied
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4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	Business plan is reflected through the establishment of annual budget. The projection of 5 years was available at all the sampled estates. Among the information available in the business plan is crop budget, cost of production per Ha and per mt basis, price forecast and estimation of ROI.	Complied																											

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Criterion / Indicator		Assessment Findings	Compliance
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The estates performance is recorded in the monthly progress report. Details of the actual vs budget of crop production, fixed and direct cost are shown therein. The management also provides variance report on the performance and reviewed monthly. The supervisory personnel maintained a daily cost for the field operations. Meetings which involved the Managers and the Regional Controller/Head Office Management for the performance review were also regularly conducted.	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Pricing mechanism for all contractors has been clearly stated in the contract agreement with the estates. Sample of contractors has been taken and details as per below <u>Sedenak Estate</u> a. Lai Cheong & Sons b. Mia Agro Enterprise Bukit Layang Estate a. Soko SK Enterprise (MPSB/LBL4/189/2018(1/2022) – Internal Transporting of FFB) b. Sungai Rezeki Sdn. Bhd. (MPSB/LBL2/2017(2/2022) – Loading and Transporting of FFB from Ramp to Sedenak Mill	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	<u>Bukit Layang Estate</u> Contractor: Soko SK Enterprise - Invoice Number: 2069, Term: Cash, Contract Works Progress Payment Voucher No: 22000135 dated 06/09/22.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Contractor: Sungai Rezeki - Invoice No: 7078 dated 06/09/22, Payment Voucher No: 22000136.	
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSP0 requirements and shall provide the required documentation and information. - Major compliance -	Sighted during the audit was the inclusion of MSP0 requirements into contracts. This insertion of this Policy is to ensure contractors are aware and comply with local, national laws such as payment of minimum wage, ratified international laws, and also with MSP0 standards. This was also acknowledged by the contractors and reiterated during the stakeholder meeting.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	There is evidence that all sample contracts have been made fair, legal and transparent and has been agreed by both parties. <u>Sedenak Estate</u> a. Lai Cheong & Sons b. Mia Agro Enterprise <u>Bukit Layang Estate</u> a. Soko SK Enterprise (MPSB/LBL4/189/2018(1/2022) – Internal Transporting of FFB) b. Sungai Rezeki Sdn. Bhd. (MPSB/LBL2/2017(2/2022) – Loading and Transporting of FFB from Ramp to Sedenak Mill	Complied
4.6.4.3	The management shall accept MSP0 approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	The auditors have been able to have access to the contractors' workers, documentations such as contracts and workers' pay slips for verification during this audit.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the	For harvesting works, there is evidence of observance of the control point applicable for the contractor through the bunch counter that has been appointed. The responsibilities of the bunch counter are to	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p>- Major compliance -</p>	<p>monitor any off spec FFB at the platform and to inform management for any off spec FFB harvested. Sample of records monitoring by bunch counter has been taken by the auditor for verification.</p> <p>While for other types of works observance of work done by the contractor has been monitored by the mandore that in charge for respective works. Any issues will be highlighted to management for further action</p>	
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	<p>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.</p> <p>- Major compliance -</p>	Not Applicable – No New Plantation	N/A
4.7.1.2	<p>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 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>	Not Applicable – No New Plantation	N/A
Criterion 4.7.2: Peat Land			

Criterion / Indicator		Assessment Findings	Compliance
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	Not Applicable – No New Plantation	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	Not Applicable – No New Plantation	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	Not Applicable – No New Plantation	N/A
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	Not Applicable – No New Plantation	N/A
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 – No New Plantation	N/A

Criterion / Indicator		Assessment Findings	Compliance
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 -	Not Applicable – No New Plantation	N/A
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 -	Not Applicable – No New Plantation	N/A
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 -	Not Applicable – No New Plantation	N/A
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. - Major compliance -	Not Applicable – No New Plantation	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not Applicable – No New Plantation	N/A
Criterion 4.7.6: Customary land			

Criterion / Indicator		Assessment Findings	Compliance
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 -	Not Applicable – No New Plantation	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Not Applicable – No New Plantation	N/A
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 -	Not Applicable – No New Plantation	N/A
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. - Major compliance -	Not Applicable – No New Plantation	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	Not Applicable – No New Plantation	N/A

Criterion / Indicator		Assessment Findings	Compliance
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 -	Not Applicable – No New Plantation	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Not Applicable – No New Plantation	N/A
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 -	Not Applicable – No New Plantation	N/A

Malaysian Sustainable Palm Oil 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 -	The management of Mahamurni Plantations Sdn Bhd has established internal policy for implementation of MSPO and has been documented in the document title "Kulim Malaysia Berhad, Malaysian Sustainable Palm Oil Policy" dated 01/10/2021 that has been signed by managing director, Mohd Faris Adli Shukery. Mentioned in the policy that the management is committed to implement all the requirement set out by the Malaysian Sustainable Palm Oil (MSPO) and cover all the element required. Socialization of the policy for Sedenak Palm Oil Mill has been conducted on 12/08/2022.	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 -	Mentioned also in the policy that the management of Mahamurni Plantations Sdn Bhd is committed to achieve balance between people, planet and profit in all management decision and operation through continual program in line with the commitment to produce sustainable palm oil products.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Internal audit procedure has been established in the document title "Internal audit" document number SQD/SMS/3.2 dated 01/08/2020 issuance number 01. Stated in the procedure that the internal audit	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>was planned to be conducted at the frequency at least once within 12 months (before the expiry of the certificate).</p> <p>There is evidence that the internal audit has been conducted on annual basis. Audit plan for Sedenak Palm Oil Mill has been prepared by Munira Rahim on 27/06/2022 and approved on the same day by Ms Salasah Binti Elias. The Lead Internal Auditor is Ms Nur Nadia Azman. The Internal Audit has been conducted on 24/08/2022.</p>	
4.1.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>Internal audit procedure has been established in the document title "Internal audit" document number SQD/SMS/3.2 dated 01/08/2020 issuance number 01.</p> <p>The outcome of the audits has been compiled in the document title "Internal audit, non-conformance report". The audit results were signed accepted by the mill manager.</p> <p>There is evidence of the internal audit checklist which listed has list down of document requirement and status of each indicator for each operating unit and has been verified by the auditor.</p> <p>For Sedenak Palm Oil Mill, there is 1 non-conformity has been raised regarding pay and the conditions for staff and workers and for contract workers always meet legal and industry minimum standards. The Non-Conformity has been closed accordingly on 12/09/2022, the details of the findings closure is available during the audit.</p>	Complied
4.1.2.3	<p>Reports shall be made available to the management for their review.</p> <p>- Major compliance -</p>	<p>There is evidence of the internal audit checklist which listed has list down of document requirement and status of each indicator for each operating unit and has been verified by the auditor.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		The outcome of the audits has been compiled in the document title "Internal audit, non-conformance report". The audit results have been signed accepted by the mill manager	
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 MSP0 and decide on any changes, improvement and modification. - Major compliance -	The management of Mahamurni Plantations Sdn Bhd has established internal procedure for management review and has been document in the document number SQD/SMS/3.1 dated 01/08/2020 title "Management review". Mentioned in the procedure that management review needs to be conducted at least once a year. For Sedenak Palm Oil Mill, management review has been done on 30/08/2022 with attendance on 15 persons chaired by the Mill Manager, Mr Mohd Yusof Mat. The minutes meeting has been prepared by Mr Muhammad Hafiz Hafizzi Ms Shafiq and approved by Mill Manager. Issues that has been discussed during the management review are internal/external audit findings, any complaint and grievances, continual improvement, customer feedback, and performance/effectiveness of the sustainable management system. The management review has conclude that certification systems have been effectively implemented.	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.	This has been established in the Continuous Improvement Plan 2022 updated annually. This compilation was made with subject to the consideration of the main social and environmental impacts. These include to continue engagement with relevant stakeholders	Complied

Criterion / Indicator		Assessment Findings	Compliance																														
	- Major compliance -	<p>(workers, surrounding communities, government agencies, agencies, suppliers and contractors. The management documents related to environmental plans and impact assessments are:</p> <ul style="list-style-type: none"> a) Environmental Aspect Identification (EAI) and Environmental Impact Evaluation (EIE) registers. b) Environmental Improvement Plan 2022 c) Pollution Prevention Plan 2022 d) Water Management Plan. 2022 e) Waste Management Plan 2022 <p>The Continuous Management Plan 2022 for the mill operations also among others include the following.</p> <table border="1"> <thead> <tr> <th></th> <th>Schedule/Areas</th> <th>Projects/Initiatives</th> </tr> </thead> <tbody> <tr> <td></td> <td>July 2022 Operations</td> <td>New Ramp to enhance storage RM3M</td> </tr> <tr> <td>1</td> <td>Sept 2022 Operations</td> <td>CPO Washing Machine RM2M</td> </tr> <tr> <td>2</td> <td>Jan 2022 Operations</td> <td>6 units Vertical steriliser RM1.2M</td> </tr> <tr> <td>3</td> <td>Jan 2022 Operations</td> <td>1-unit new turbine 2.5MW - RM 2.8M</td> </tr> <tr> <td>4</td> <td>Jan 2022 Operations</td> <td>CCTV of CEMS RM 243K</td> </tr> <tr> <td>5</td> <td>July 2022 Welfare</td> <td>3 units new roofing/ceiling RM95K</td> </tr> <tr> <td>6</td> <td>Oct 2022 Operations</td> <td>1 new 50 mt Boiler RM12M</td> </tr> <tr> <td>7</td> <td>Jun 2022 Operations</td> <td>1000 units new furrow RM410K</td> </tr> <tr> <td>8</td> <td>Dec 2022 Operations</td> <td>1 new ESP - RM2M</td> </tr> </tbody> </table>		Schedule/Areas	Projects/Initiatives		July 2022 Operations	New Ramp to enhance storage RM3M	1	Sept 2022 Operations	CPO Washing Machine RM2M	2	Jan 2022 Operations	6 units Vertical steriliser RM1.2M	3	Jan 2022 Operations	1-unit new turbine 2.5MW - RM 2.8M	4	Jan 2022 Operations	CCTV of CEMS RM 243K	5	July 2022 Welfare	3 units new roofing/ceiling RM95K	6	Oct 2022 Operations	1 new 50 mt Boiler RM12M	7	Jun 2022 Operations	1000 units new furrow RM410K	8	Dec 2022 Operations	1 new ESP - RM2M	
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4.1.4.2	<p>The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.</p> <p>- Major compliance -</p>	<p>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 RC and</p>	Complied																														

Criterion / Indicator		Assessment Findings	Compliance
		Head Office 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 adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	The management of Mahamurni Plantations Sdn Bhd has established internal procedure for transparency and has been documented in the document title “Transparency” document number SQD/SMS/1.0 dated 01/08/2020. The procedure has outlined the person responsible for transparency, types of information/documents that can be request, and the mechanism to request any information or document.	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 -	List of publicly available document has been outlined in the document title “transparency” document number SQD/SMS/1.0 dated 01/08/20220 issuance number 01. Stated in the procedure, document that available may include but not limited to a. Land title b. Occupational safety and health plan c. Plans and impact assessment relating to environment and social impacts d. HCV documentation e. Pollution prevention and reduction plans f. Details of complaint and grievance g. Continuous improvement plan.	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Consultation and communication procedure for stakeholders has been documented in the document SQD/SMS/1.1 dated 01/08/2020 title consultation and communication.	Complied
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	The management for Sedenak Palm Oil Mill has appointed Mr. Mohd Ruznan bin Mat Ruzki as social person in charge for Sedenak Palm Oil Mill that responsible to handle communication and consultation procedure. Appointment letter has been signed Mr Mohd Yusof bin Mat and acceptance on 11/05/2022.	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 -	List of stakeholders for Sedenak Palm Oil Mill sighted and stakeholders has been classified into different category such as government, transporter, buyer, FFB supplier, contractor and services provided.	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance -	An SOP has been established with ref no SQD/SMS/1.2, dated 01/08/2020, issue 1, rev.05. Therein describing information of; a) Person in charge is the respective Mill Manager in office at time of tenure. All appointment is issued by the Northern Regional Controller. b) FFB flow chart from estate harvesting designated block to mill weighbridge (tickets). The mill processing records the total FFB processed for the day and the storage tank no being stored. The records include opening FFB balances in ramp and cages plus the FFB intake from the estates for the day less the closing FFB balances will provide the total processed. The despatch oil	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		from the storage tank follows a similar formula opening stock plus production less the despatch volume will give a closing stock for the day record. All records of CPO tank sounding are recorded during the 2 shifts operations.	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The mill maintained daily production records as described in 4.2.3.1 above in compliance to the procedure established by the mill. FFB flow chart from estate harvesting designated block to mill weighbridge (tickets). The mill processing records the total FFB processed for the day and the storage tank no being stored. The records include opening FFB balances in ramp and cages plus the FFB intake from the estates for the day less the closing FFB balances will provide the total processed. The despatch oil from the storage tank follows a similar formula opening stock plus production less the despatch volume will give a closing stock for the day record. All records of CPO tank sounding are recorded during the 2 shifts operations. All records are maintained in the daily production report authorised by the Mill Manager.	Complied
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The Mill Manager En Yusof Mat has been appointed via letter dated 15/09/2021 issued by the Head of Plantation Division The letter sighted and verified.	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	The FFB weighbridge ticket/despatch note is produced for all transaction to Sedenak Palm Oil Mill. The set of document consists of the following information. Other despatches of mill produce possess similar information. a) Weighbridge ticket - Date / D/O no / Quantity / w/bridge operator name	Complied

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		<ul style="list-style-type: none"> - Total Bunches / Quality / field no b) Despatch chit <ul style="list-style-type: none"> - Serial no / field no / no of bunches / tractor no. c) Delivery Note <ul style="list-style-type: none"> - Date/ weight / w/bridge operator / MPOB licence no. d) Grading report for the FFB consignment. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th></th> <th>Date</th> <th>D/O</th> <th>Type</th> <th>Qty/mt</th> <th>Vehicle No</th> <th>Supplier</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>30/8/22</td> <td>2290</td> <td>FFB</td> <td>39.430</td> <td>JPH 4710</td> <td>P Sri Misan</td> </tr> <tr> <td>2</td> <td>13/5/22</td> <td>10929</td> <td>FFB</td> <td>8.280</td> <td>JJQ9533</td> <td>Sedenak Estate</td> </tr> <tr> <td>3</td> <td>31/5/22</td> <td>49967</td> <td>FFB</td> <td>45.86</td> <td>JSP6251</td> <td>Hg Hoi Trading</td> </tr> <tr> <th></th> <th>Date</th> <th>Ticket no</th> <th>Type</th> <th>Qty/mt</th> <th>Vehicle No</th> <th>Supplier</th> </tr> <tr> <td>1</td> <td>30/8/22</td> <td>C333658</td> <td>CPO</td> <td>41.690</td> <td>JTJ8238</td> <td>Keck Seng</td> </tr> <tr> <td>2</td> <td>30/8/22</td> <td>C33663</td> <td>CPO</td> <td>42.710</td> <td>BET9648</td> <td>Keck Seng</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1</td> <td>30/8/22</td> <td>K09576</td> <td>CPK</td> <td>38.770</td> <td>JLH6064</td> <td>PVO</td> </tr> <tr> <td>2</td> <td>30/8/22</td> <td>K09577</td> <td>CPK</td> <td>34.170</td> <td>VBL3222</td> <td>PVO</td> </tr> </tbody> </table>		Date	D/O	Type	Qty/mt	Vehicle No	Supplier	1	30/8/22	2290	FFB	39.430	JPH 4710	P Sri Misan	2	13/5/22	10929	FFB	8.280	JJQ9533	Sedenak Estate	3	31/5/22	49967	FFB	45.86	JSP6251	Hg Hoi Trading		Date	Ticket no	Type	Qty/mt	Vehicle No	Supplier	1	30/8/22	C333658	CPO	41.690	JTJ8238	Keck Seng	2	30/8/22	C33663	CPO	42.710	BET9648	Keck Seng								1	30/8/22	K09576	CPK	38.770	JLH6064	PVO	2	30/8/22	K09577	CPK	34.170	VBL3222	PVO	
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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 -	The mill continued to comply with the legal requirements. Compliance to each applicable law and regulation is monitored by the operating units and SID personnel. The mill obtained and	Complied																																																																						

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		<p>renewed license and permits as required by the law. Among others the licenses/permit viewed were:</p> <table border="1"> <thead> <tr> <th></th> <th>Licence/ Permit</th> <th>Validity</th> </tr> </thead> <tbody> <tr><td>1</td><td>MPOB ref 5000-5830-4000</td><td>31/12/22</td></tr> <tr><td>2</td><td>BAKAJ - water abstarction ref 334/300/05</td><td>31/12/22</td></tr> <tr><td>3</td><td>KPDNKK 19100 L diesel ref J 003570</td><td>15/01/24</td></tr> <tr><td>4</td><td>Suruhanjaya Tenaga ref LP 12/1/9/1822</td><td>06/06/26</td></tr> <tr><td>5</td><td>SPAN ref PT 800-41/2/14</td><td>12/04/23</td></tr> <tr><td>6</td><td>DOE ref 004532</td><td>30/06/23</td></tr> <tr><td>7</td><td>Jabatan Tenaga Kerja - O/T permit</td><td>31/12/22</td></tr> <tr><td>8</td><td>Metrology Corporation ref B 1906198</td><td>13/02/23</td></tr> <tr><td>9</td><td>Metrology Corporation ref B 1973787</td><td>11/08/23</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th></th> <th>Machinery</th> <th>Validity</th> </tr> </thead> <tbody> <tr><td>1</td><td>Vertical sterilizer no 1 - JH PMT 90797</td><td>22/3/2023</td></tr> <tr><td>2</td><td>Vertical sterilizer no 3 - JH PMT 90799</td><td>22/3/2023</td></tr> <tr><td>3</td><td>Vertical sterilizer no 5 - JH PMT 90801</td><td>22/3/2023</td></tr> <tr><td>4</td><td>Air Receiver - JH PMT 10177</td><td>31/8/2023</td></tr> <tr><td>5</td><td>Air Compressor - JH PMT 19788</td><td>31/8/2023</td></tr> <tr><td>6</td><td>Water tube boiler - JH PMD 80894</td><td>09/1/2023</td></tr> <tr><td>7</td><td>Air Receiver Tank - JH PMT 88144</td><td>09/1/2023</td></tr> <tr><td>8</td><td>Hon Air Receiver tank - JH PMT 88145</td><td>09/1/2023</td></tr> <tr><td>9</td><td>Vickers Water tube boiler JH PMD 219</td><td>09/1/2023</td></tr> <tr><td>10</td><td>Vertical sterilizer no 2 - JH PMT 90798</td><td>22/3/2023</td></tr> <tr><td>11</td><td>Vertical sterilizer no 4 - JH PMT 90800</td><td>22/3/2023</td></tr> </tbody> </table>		Licence/ Permit	Validity	1	MPOB ref 5000-5830-4000	31/12/22	2	BAKAJ - water abstarction ref 334/300/05	31/12/22	3	KPDNKK 19100 L diesel ref J 003570	15/01/24	4	Suruhanjaya Tenaga ref LP 12/1/9/1822	06/06/26	5	SPAN ref PT 800-41/2/14	12/04/23	6	DOE ref 004532	30/06/23	7	Jabatan Tenaga Kerja - O/T permit	31/12/22	8	Metrology Corporation ref B 1906198	13/02/23	9	Metrology Corporation ref B 1973787	11/08/23		Machinery	Validity	1	Vertical sterilizer no 1 - JH PMT 90797	22/3/2023	2	Vertical sterilizer no 3 - JH PMT 90799	22/3/2023	3	Vertical sterilizer no 5 - JH PMT 90801	22/3/2023	4	Air Receiver - JH PMT 10177	31/8/2023	5	Air Compressor - JH PMT 19788	31/8/2023	6	Water tube boiler - JH PMD 80894	09/1/2023	7	Air Receiver Tank - JH PMT 88144	09/1/2023	8	Hon Air Receiver tank - JH PMT 88145	09/1/2023	9	Vickers Water tube boiler JH PMD 219	09/1/2023	10	Vertical sterilizer no 2 - JH PMT 90798	22/3/2023	11	Vertical sterilizer no 4 - JH PMT 90800	22/3/2023	
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4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	The Legal & Other Requirements Register (LORR) covers all the necessary regulatory requirements titled " <i>Kulim Group Compliance Framework</i> " dated 01/07/22 - 31/08/2022. The list of applicable	Complied																																																																		

Criterion / Indicator	Assessment Findings	Compliance
	<p>legal and other requirements was made available during the assessment and complied. Documented procedure has been established and implemented to the Mahamurni Plantations Sdn Bhd Sustainable Management System Doc no SQD/SMS/2.0 dated 01Aug 2020.</p> <p>Among others the identified applicable laws and regulations relevant to its operations included the:</p> <ol style="list-style-type: none"> 1. Environmental Quality Act 1974 and its Regulations, 2. Factories and Machinery Act 1967 and its Regulations, 3. Occupational Safety and Health Act 1994 and its Regulations, 4. Pesticides Act, 1974, 5. Worker’s Minimum Standards of Housing & Amenities Act, 2020. 6. Employment Act 1955 Act 265 7. Wildlife Conservation Act 2010 8. Malaysian Palm Oil Board 1998 - Amendment 2021 9. Holiday Act 1951 10. Passport Act 1966 11. Workers Union Act 1959 12. Estate Hospital Assistants (Registration) Act 1965 13. Petroleum (safety Measures) Act 1984 14. Fire Services Act 1984 15. Uniform Building By Laws 1986 16. Weights And Measures Act 1972 (Act 71) (Amendment 1981) 17. National Land Code 1965 Act 56 	

Criterion / Indicator		Assessment Findings	Compliance				
		18. Water Act 1920 Act 418 19. Animal Act 1953 20. Energy Commission 2001 Act 610 21. Perintah Gaji Minimum 2022 22. Peraturan Kawalan Penyakit - Fasa Peralihan Endermik 01/4/22					
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	<p>The Sustainability and Innovation Department SID, based at Head Office is responsible to track changes in the law and the information was disseminated to all of its plantations and mills. SID which is based in Ulu Tiram Estate is responsible for tracking any changes to the Acts and Regulations. In addition, the Regional Controller of Northern Region also played a role in disseminating new Acts & Regulations to all the mills and estates in the Region.</p> <ol style="list-style-type: none"> 1. This was made via communication with the publisher of the documents. 2. This mechanism was outlined in its procedure. 3. The updating of the legal register is made on a periodical basis. 4. Changes in the legal register if any are communicated to the respective Region. <p>The mill had entirely adopted the Mahamurni Plantations Sdn Bhd established documented system for identifying, tracking, accessing and updating the legal requirements. It had ensured that all applicable legal requirements pertaining to MSPO are established, implemented and maintained. The latest revision on the LORR was made dated 31/08/2022 on the following changes;</p> <table border="1" data-bbox="1099 1305 1868 1337"> <thead> <tr> <th>Date</th> <th>Title</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Date	Title			Complied
Date	Title						

Criterion / Indicator		Assessment Findings			Compliance
		1	01/04/22	Peraturan Kawalan Penyakit / Fasa Peralihan Endermik	
		2	01/04/22	Peraturan Kawalan Penyakit /- Compoundig of offenses	
		3	30/06/22	Minimum Wages 2022	
		4	31/08/22	KWSP Amendment of 3 rd Schedule Order 2022	
		5	31/08/22	KWSP Amendment of 8 th Schedule Order 2022	
		6	31/08/22	COVID-19 - Extension of operations Order 2022	
4.3.1.4	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. - Minor compliance -	PIC is Siti Hajarah Baharom designation as Executive Regional Controller appointed by the Head of Governance Division dated 21/07/2022.			Complied
Criterion 4.3.2 – Lands use rights					
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	There is evidence that oil palm milling activities did not diminish the land use rights of other users. Sedenak Palm Oil Mill has been constructed in Sedenak Estate area with total 7.71 Ha. Interview with the stakeholder, especially local communities confirmed that there is no any negative impact of. mill activities.			Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	Sedenak Palm Oil Mill is located in Sedenak Estate compound with total hectarage of 7.71 hectare and sighted the legal ownerships under Mahamurni Sdn Bhd which is one of subsidiaries of Mahamurni Plantations Sdn Bhd verified the land title Lot No.: 136.			Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Fencing parameters established around the mill building complex to separate the management boundary of estate and the mill. The housing and other recreational facilities are located within the same vicinity for ease of employees' management.			Complied

Criterion / Indicator		Assessment Findings	Compliance
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 -	Mahamurni Plantations Sdn Bhd has established internal procedure for land issues and has been documented in the document title "Land Encroachment" document number KMB/PMD/MP/05 revision number 04 dated 09/06/2020 where has outline the process if there is any disputes and encroachment. Listed in the procedure, types of documents that need to be maintained as evidence for any land issues.	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 -	Not applicable since there is no customary rights. Sedenak Palm Oil Mill is located in Sedenak Estate compound with total hectarage of 7.71 hectare and sighted the legal ownerships under Mahamurni Sdn Bhd which is one of subsidiaries of Mahamurni Plantations Sdn Bhd verified the land title Lot No.: 136	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Not applicable since there is no customary rights. Sedenak Palm Oil Mill is located in Sedenak Estate compound with total hectarage of 7.71 hectare and sighted the legal ownerships under Mahamurni Sdn Bhd which is one of subsidiaries of Mahamurni Plantations Sdn Bhd verified the land title Lot No.: 136	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Sedenak Palm Oil Mill is located in Sedenak Estate compound with total hectarage of 7.71 hectare and sighted the legal ownerships under Mahamurni Sdn Bhd which is one of subsidiaries of Kulim (M) Berhad verified the land title Lot No.: 136	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	<p>Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Social impact assessment has been done on regional basis where included Sedenak Palm Oil Mill, Sedenak Estate, Kuala Kabong Estate, Asam Bubuk Estate and Bukit Layang Estate. One issues has been raised during SUHAKAM visit which related to workers` passport has been kept by the management upon the workers` approval. The management has been recommended to follow Passport Act 1955 and to ensure passport will be kept by the workers himself. The management has taken action to give all the workers their passport and will be kept at the workers quarters starting from 03/08/2022.</p> <p>Other issues highlighted the social impact assessment such as communication of complaint and grievances to all workers, to maintain good relationship between management and stakeholders, to implement core labour policy</p>	Complied
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>System for dealing Complaint and grievances has been documented in the document title "Grievance" document number SQD/SMS/4.1 dated 01/08/2020. As stated in the procedure, there are 4 steps of dealing with complaint and details as per below</p> <ol style="list-style-type: none"> 1. Step 1, employee refer grievance to his/her immediate supervisor 2. Set 2, if the grievance has not been settled in 10 days, the employee shall bring the issues to director general manager/manager/assistant or executive in charge 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Step 3, if the matter did not settle within 7 working days, the employees shall raise the grievance in written to his division/department director</p> <p>4. Step 4, if the matter is still not settled after 3 days at step 3, the human resources and administration department will prepare a full written report of the matter and submit to the managing director within 6 working days of it having been referred from STEP 3.</p>	
4.4.2.2	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>As per verification, there is no complaint has been received in year 2021 and 2022. However, it has been confirmed during interview with the workers that all workers have been communicated and understand the process of making complaint. The workers also agreed that the system able to resolve any grievances.</p>	Complied
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p>- Minor compliance -</p>	<p>Complaint form has been made available at the guard post where can be reached by the employees and stakeholders.</p>	Complied
4.4.2.4	<p>Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.</p> <p>- Minor compliance -</p>	<p>Communication of the procedure has been done to stakeholders during the stakeholders meeting done on 22/09/2022 and minute in the document: Mesyuarat dan sesi taklimat Bersama pihak-pihak berkepentingan Komplek Sedenak (Northern Region) with attendance 78 stakeholders.</p>	Complied
4.4.2.5	<p>Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>All complaint and grievance have been documented in the document title "Enquiry register book" where records have been kept since 2018.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p>	<p>Contribution for year 2022 done by Sedenak Palm Oil Mill has been recorded in the document title "Donation 2022" and details as per below</p> <ol style="list-style-type: none"> 1. Sekolah Kebangsaan Sedenak- Sumbangan Sempena Program Ihya Ramadhan dan Program Nur kasih Ramadhan 2. JPKK Kampung Melayu Sedenak, Sumbangan Program Ramah mesra Aidilfitri Bersama Penduduk Kampung 3. Klinik Desa Sedenak, Sumbangan untuk pertandingan keceriaan Klinik peringkat Pejabat kesihatan Kulai 4. Sekolah Mengeha Kelapa Sawit, Sumbangan Projek Pondok Wakaf. 	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Occupational Safety and Health Policy dated 01/10/2021 has been established which in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139). It was signed by the Managing Director of Kulim (Malaysia) Bhd. Among the method of communication are through morning muster briefing, training, and display on notice boards. The policy was signed by the Executive Director of Kulim (Malaysia) Berhad and can also be found at http://www.kulim.com.my/ourpolicy.aspx?p_Id=0&c_Id=2097</p>	Complied
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p>	<p>a) Occupational Safety and Health Policy dated 01/05/2018 has been established which in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<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) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements. g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept 	<p>139). The policy was signed by the Managing Director of Kulim (Malaysia) Berhad. Among the method of communication are through morning muster briefing, training, and display on notice boards.</p> <p>b) The assessment of risk is documented and recorded in HIRARC and CHRA. The sampled estates have made both documents available for verification. The HIRARC is reviewed from time to time depending on current situation such as occurrence of occupational safety & health incident or accident.</p> <p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The CHRA reports were available in the sampled estates as below:</p> <p>Sedenak Palm Oil Mill:</p> <p>The Chemical Health Risk Assessment Report (Ref. Number: JKKP HQ/03/ASS/00/154-2021/052) conducted by QMSPRO Sdn Bhd on February 2021 was available for verification.</p> <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes.</p> <p>Medical Surveillance was conducted on 06/10/2020 at Wellness Centre KPJ Bandar Dato Onn for estate workers, namely sprayers, workshop attendants, and manurers who have been</p>	

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Criterion / Indicator	Assessment Findings	Compliance
<p>ant 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>exposed to chemicals and fumes. Results found in order. For 2021, report yet to receive.</p> <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA Reports were available in the mill.</p> <p>c) Training programme (SQD/SMS/3.7-F1) was established by the management. Evidence of adequate and appropriate training on safe working practices provided to workers was verified, for example:</p> <ul style="list-style-type: none"> - Training on Safe working procedure dated 09/09/2022 - Chemical handling, dated 31/12/2021 - Training on Safety 03/08/2022. <p>SDS were made available at the relevant workstations involved in chemical handling such as chemical stores and spraying area.</p> <p>d) Issuance of PPE to employees is recorded in a standard form which has the information about name of employee, type of PPE, workstation, date of issuance and acknowledgment of receipt.</p> <p>e) SOP for handling chemical management was addressed in a few procedures such as:</p> <ul style="list-style-type: none"> - Weed & Pest Usage and Application Control - Fertilizer Usage & Application Control <p>The procedures outline the handling of chemicals in accordance to the regulation.</p> <p>f) The respective operating units' managers were appointed as the chairman of the committees based on a letter dated</p>	

Criterion / Indicator		Assessment Findings	Compliance														
		<p>15/09/2021 [ref.: SQD/ADMIN/020/021] from the Kulim’s ESG Committee (Occupational Safety & Health) Chairman</p> <p>g) Records were available confirming that quarterly OSH meetings had been held by the estate which involved the employees and contractors. The date of last four meetings are as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">OU</th> <th colspan="4">Quarter and dates</th> </tr> <tr> <th>03/2022</th> <th>02/2022</th> <th>01/2022</th> <th>04/2021</th> </tr> </thead> <tbody> <tr> <td>Sedenak Palm Oil Mill</td> <td>07/08</td> <td>05/05</td> <td>12/01</td> <td>28/12</td> </tr> </tbody> </table> <p>h) The handling of accident and emergency are addressed in “Prosedur Kemalangan” [KULIM/PKS/OSH-1, rev. 1, dated 01/03/2021] and “Prosedur Kecemasan”. Among the emergency situations identified are fire breakout, and flood.</p> <p>i) First aid kit provided at various workstations at the estate such as workshop, store, harvesting gangs, maintenance gangs and office. Based on records, the last training on first aid was conducted on 14/11/2021 (Basir Ismail), 03/02/2021 (Kuala Kabong) and 14/11/2021 (Bukit Layang).</p> <p>j) All accidents are to be investigated and reported to Head Office. Since the last assessment, there has been two accidents case that involved more than 4 lost day in the mill. All accident were reported to the DOSH through JKKP 6.</p> <p>LBI-0, LKK-4, LBL-0. The management has taken necessary action in term of reporting to the authority and addressing the accident causes based on investigation. JKKP 8 report was submitted on January 2021. Sample taken submitted on 04/01/2022 with reference number JKKP8/65830/2022.</p>	OU	Quarter and dates				03/2022	02/2022	01/2022	04/2021	Sedenak Palm Oil Mill	07/08	05/05	12/01	28/12	
OU	Quarter and dates																
	03/2022	02/2022	01/2022	04/2021													
Sedenak Palm Oil Mill	07/08	05/05	12/01	28/12													

Criterion / Indicator	Assessment Findings	Compliance	
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>Internal policy has been established for good social practices and has been documented in the document title "Core labour standard policy" signed managing director, Mr Mohd Faris Adli Shukery dated 01/10/2021.</p> <p>Stated in the policy that the management is committed to ensure rights of all employees including contract, temporary and migrant workers are respected according to local, national and ratified law and best practices.</p> <p>Communication of the policy has been done during the morning mustercall dated 22/08/2022 with attendance of all workers for both shift.</p>	<p>Complied</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>As per stated in the internal policy title "Core labour standard policy" policy" signed managing director, Mr Mohd Faris Adli Shukery dated 01/10/2021 that Kulim (Malaysia) Berhad will not engage in nor support discrimination in any form. The management does not support and will not engage in the use of corporate punishment, mental or physical coercion and verbal used.</p> <p>Communication of the policy has been done during the morning mustercall dated 22/08/2022 with attendance of all workers for both shift.</p>	<p>Complied</p>
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>Kulim (M) Berhad is one of the members of Malayan Agriculture Producer Association (MAPA) and adopt the collective agreement between Kulim (M) Berhad and MAPA/NUPW dated 23/05/2022 in the document MAPA/NUPW Palm Oil Mill Employees agreement, 2019. Other than that, Kulim (M) Berhad follows requirement from</p>	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		Minimum Wages Order 2022 effective date 01/05/2022 which stated that minimum wages rate at RM57.69/day. Sample of pay slips taken from various category and types of works for November 2021, March 2022 and May 2022 for both estate and it has been verified that all employees meet both requirement (collective agreement and legal requirement).	
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 -	Not applicable since there no contractors has been appointed for full time jobs. Contractors that available is CPO transport and maintenance.	N/A
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 -	There is evidence that the management of Sedenak Palm Oil Mill has established records of information for all the workers in the document list employee which contain information such as employee number, name, job description, passport/identification card number, date of birth and date entry. The list has categorized the workers based on origin of the workers which are Indonesian and Malaysian.	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 -	For Sedenak Palm Oil Mill, sample of pay slips has been reviewed for verification. There is evidence that employment contract has been signed by both parties, management and employee. Stated in the employment contract position of the workers, salary, overtime, working hours, resting hour, annual leave and contract period. Other than that, mentioned types of deduction that will be done on mainly basis. Details as per below: 1. KWSP	Complied

Criterion / Indicator		Assessment Findings	Compliance
		2. PERKESO 3. Skim Khairat keluarga 4. NUPW 5. Electricity if exceeds the limit 50kWh per house 6. Water if exceeds the limit 35 gallon per workers. Stated also benefits and accommodation that will be provided to the workers for free which are housing, transport to hospital, insurance, working equipment, electricity and water.	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	All the daily attendance was recorded by punch card system on daily basis and overtime was recorded in the Attendance Summary Mill.	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 -	Interview with workers and document reviewed on the punch card as well as payslip shown that the overtime payments are in accordance to law and workers are not forced to work overtimes. (e.g. November 2021, March 2022 and May 2022 with maximum overtime recorded is 130 hours) as per JTK approval Ref No: BHG.PU/9/134 Jld 34(14) dated 09/12/2020 for overtime allowed is up to 130 hours only per month. Thus, previous major non-conformance was effectively closed.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Wages and overtime were paid according to the "punch card system". Total hours of overtime and daily attendance has recorded in Attendance Summary Mill.	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.10 Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings.</p> <p>- Minor compliance -</p>	<p>The company provided free housing, medical treatment, training, allowance and facilities to all the workers. Besides, the management also free water and electricity supplied to each workers housing.</p>	<p>Complied</p>
<p>4.4.5.11 In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.</p> <p>- Major compliance -</p>	<p>The workers were provided with free housing facilities, free water and electricity. Estate Hospital Assistant has carried out line-site inspection on weekly basis.</p> <p>Any issues sighted during line-site inspection was recorded in the checklist with proposed action sighted. Site visit to the housing area found that the housing area are well maintained with proper waste disposal and grass cutting.</p>	<p>Complied</p>
<p>4.4.5.12 The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Internal policy for sexual harassment has been established and documented in the document title "Polisi Gangguan Seksual" that has been signed by Mr Mohd Faris Adli Shukery dated 07/12/2022. As per stated in the policy, the management committed to provide safe and healthy working environment and free from harassment, humiliation and intimidation of sexual in nature. Stated also that the management will be zero tolerance to against sexual harassment.</p> <p>Panel aduan Wanita (PAW) has been established under Kelab WOW Sedenak Palm Oil Mill as part of mechanism to make any complaint related to sexual harassment and women issues. Kelab WOW Sedenak Palm Oil Mill has been chaired by Puan Latifah Tulos and Puan Zaniza as secretary.</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance
<p>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.</p> <p>- Major compliance -</p>	<p>Workers working under Mahamurni Plantations Sdn Bhd has right to join and form trade union and commitment of the company has been outline in the internal policy “Core labour standard policy” signed managing director, Mr Mohd Faris Adli Shukery dated 01/10/2021. Stated in the policy that the management recognizes and respects the right of the employees to form and/or to join trade unions of their choice which are given due recognition by Kulim.</p> <p>Sighted memo from National Union Plantation Workers (NUPW) document number NUPW/JSB/E/99/2022 dated 03/02/2020 for NUPW local committees’ members for Sedenak Palm Oil Mill where workers representative has been chaired by Mr Mohd Nur Bin Jafri.</p> <p>Latest meeting with management has been done on 24/05/2022 and 21/09/2022 with attendance of representative from local, foreign workers, Indonesian workers and female workers.</p>	<p>Complied</p>
<p>4.4.5.14 Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>Sample of workers has been taken from different category for verification and sighted that all workers is above than 18 years old. It has been confirmed through interview with the workers and personal file.</p>	<p>Complied</p>
<p>Criterion 4.4.6: Training and competency</p>		
<p>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.</p> <p>- Major compliance -</p>	<p>Training programmes were available at Sedenak Palm Oil Mill. Based on the documented programmes, generally the planned trainings cover the OHS, environmental and best practice aspects of all the operations in the field. Among the training records verified are:</p> <ol style="list-style-type: none"> 1. Policy Briefing 2. Chemical Handling Training 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		3. Safe Operating Procedure Training 4. First Aid Training	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	This is addressed by the utilization of the "Training Needs Analysis" form. The objective is to identify the appropriate training to be provided to workers based on their current job function. The analysis is usually done in early year or end of the year and is used to establish the training programme. Among the information available in the form is current job function, skill/knowledge required, present ability, job needed, training required, to name a few.	Complied
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance -	Training programmes are established on annual basis based on training needs. It is subject for review from time to time if necessary. Refer Annual Training Programme (OSH Plan) dated 24/12/2020.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	There is an Environmental Management Policy for the mill issued and endorsed in 01/10/2021 by the Managing Director. Inside the policy among others has stated that the Company is committed to protecting the environment and conserving biodiversity through sustainable development. This policy is prominently displayed in the office along with other Company's Policies.	Complied

Criterion / Indicator		Assessment Findings	Compliance															
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>The Polisi Alam Sekitar available and the objectives stated therein. The environmental improvement plan dated 15/09/2022 aspects and impact evaluation cover the following areas/activities.</p> <ol style="list-style-type: none"> 1. Boiler operation 2. Power generation 3. Crude palm oil storage leakage and spillage 4. Effluent pond ruptured/spillage 5. Dust emission /dark smoke 6. EFB /SW disposal 7. Anaerobic process release of gas to atmosphere <p>Inclusive is the reduction of pollution and emission management plan.</p>	Complied															
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>This plan is available and updated for the FY 2022. The environmental issues for improvement outlined by Sedenak Palm Oil Mill are shown below;</p> <table border="1"> <thead> <tr> <th></th> <th>Environmental issues</th> <th>Mitigating Measures</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>To comply with Clean Air Regulations 2014</td> <td>To improve boiler air emission through ESP installation.</td> </tr> <tr> <td>2</td> <td>Discharge of effluent</td> <td>Control of BOD - installation of dewatering sludge screw press</td> </tr> <tr> <td>3</td> <td>Oil spillage, effluent spillage</td> <td>Inspection of tank and machine condition Established ERP</td> </tr> <tr> <td>4</td> <td>Emission of dark smoke</td> <td>To monitor CEMS, CCTV record of dark smoke</td> </tr> </tbody> </table>		Environmental issues	Mitigating Measures	1	To comply with Clean Air Regulations 2014	To improve boiler air emission through ESP installation.	2	Discharge of effluent	Control of BOD - installation of dewatering sludge screw press	3	Oil spillage, effluent spillage	Inspection of tank and machine condition Established ERP	4	Emission of dark smoke	To monitor CEMS, CCTV record of dark smoke	Complied
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Criterion / Indicator		Assessment Findings		Compliance	
		5	Disposal of EFB/waste/SW	Perimeter drain monitoring and education to employees	
		6	Waste water cleaning	PCD inspected regularly and samples analysis. Immediate action in event of overflow and spillage	
All actions are to be monitored on the indicated frequency shown in the plan.					
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	This is available as elaborated in indicator 4.5.1.3 above. Improvement planned for both short and long terms are detailed along with the identified issues.		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 -	A training program is available in the 2022 Training Program updated on a yearly basis or revised as per the management requirement. Included in this program are subjects related to environment e.g. environmental, safety & health policy, scheduled waste management, environmental responsibility, HCV & Biodiversity training		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 forum used by the mill in discussing concerns on environmental quality among others as shown below: a) Quarterly ESH meetings (sighted minutes dated 04/9/2022) under item Biogas /effluent b) Annual management review meeting. The discussion emphasized more on issues on water management plan, electricity use, diesel consumption, waste management, SIA plan, renewable energy, aspect/impact. c) The Environmental Performance Monitoring Committee is setup to comply with the DOE requirement of Guidance Self-Regulation (GSR). The meeting reviews environmental		Complied	

Criterion / Indicator		Assessment Findings	Compliance
		<p>performance within the PALM OIL MILL.</p> <p>Meeting (Ketua Bahagian Kilang) Head Of Department monthly under agenda no 6 Environmental Performance Monitoring, SW, Effluent performance, clean air and SW management (sighted minutes dated 30/08/2022).</p>	
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period</p> <p>- Major compliance -</p>	<p>The monitoring is recorded in environment performance indicator- electricity generated by steam turbine. It is calculated as electricity generated from turbine that produces power for the mill entire complex operation unit in kwh/mt FFB. A monthly record on energy consumption for both renewable and non-renewable sources were also maintained and documented. It is monitored to optimize use of renewable energy. The data is compiled for comparison and control for future improvement with aim of gradual reduction particularly diesel. Details of the data/records maintained by the mill were sighted;</p> <p>a) Diesel consumption & ratio diesel used /mt FFB compiled from 2021 (Baseline set at 1.10)</p> <p>b) Electricity produced kWh and ratio over mt FFB</p> <p>Variation of ratio in the analysis were explained and justified Under the energy management plan 2022 the mill aimed for reduction plan among others;</p> <ul style="list-style-type: none"> - educate workers on fuel saving practice - avoid leakages during vehicles maintenance. 	Complied

Criterion / Indicator		Assessment Findings						Compliance																																																																																				
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4.5.2.2	<p>Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations.</p> <p>- Major compliance -</p>	<p>The mill records the following data and tabulated the ratio against the FFB processed to determine the efficiency of their operations;</p> <p>a) All the diesel used (non-renewable) for the mill operations (Details as per indicator 4.5.2.1 above)</p> <p>b) Fibre/shell used (renewable)</p> <p>In this relation the following data were sighted and verified</p> <table border="1"> <thead> <tr> <th></th> <th>FFB Prodn</th> <th>Fibre produced</th> <th>Fibre %</th> <th>Shell produced</th> <th>Shell %</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>28343</td><td>3755</td><td>13.25</td><td>1752</td><td>6.18</td></tr> <tr><td>Feb</td><td>18511</td><td>2648</td><td>14.31</td><td>1144</td><td>6.18</td></tr> <tr><td>Mac</td><td>30552</td><td>4344</td><td>14.22</td><td>1836</td><td>6.01</td></tr> <tr><td>April</td><td>34854</td><td>4839</td><td>13.88</td><td>2215</td><td>6.36</td></tr> </tbody> </table>							FFB Prodn	Fibre produced	Fibre %	Shell produced	Shell %	Jan	28343	3755	13.25	1752	6.18	Feb	18511	2648	14.31	1144	6.18	Mac	30552	4344	14.22	1836	6.01	April	34854	4839	13.88	2215	6.36	Complied																																																						
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		May	37373	5110	13.67	2313	6.19	
		Jun	44426	6094	13.72	2717	6.11	
		July	41176	5462	13.27	2559	6.22	
		Aug	40914	5701	13.93	2526	6.17	
		Sept	35147	4940	14.06	2179	6.20	
		Oct	37407	5361	14.33	2380	6.36	
		Nov	32377	4511	13.93	2045	6.32	
		Dec	30242	4221	13.96	1910	6.32	
		Total	411322	56987	13.85	25575	6.22	
		This ratio varies from one mill to another subject to the milling capacity and type of boiler/heating surface/boiler age. The estimate for the usage is provided in the mill annual budget.						
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. Details of renewable energy fibre/shell used in the mill is shown in 4.5.2.2 above. The long term planning for biogas implementation was reviewed to stand similar with other sister mills in the Group. The recovered biogas is used for energy generation (e.g. steam & electricity)					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 -	All waste and pollution are identified and documented in the Waste Management Plan 2022. The waste generated from the mill operations as shown below;					Complied	
		Waste	Item		Sources			

Criterion / Indicator		Assessment Findings			Compliance								
		1	Scheduled Waste	Spent lubricants /hydraulic oil Used batteries/ used rags/ empty containers Hexane/ spent chemicals/ empty containers	Workshop activities Workshop activities Laboratory and boiler station								
		2	Domestic Waste	Rubbish Sewage	Line site/office & mill complex Line site/office & mill complex								
		3	Industrial Waste	POME EFB	Effluent Treatment Plant EFB station.								
<p>The source of mill pollution generated from the mill is the smoke from the boiler. It is monitored from the stack emission during the entire operations. These reports are reviewed by the mill and submitted to DOE. There was no major issue.</p>													
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>The Waste Management Plan 2022 is available and sighted. The plan listed the waste generated from the mill operations as shown in indicator 4.5.3.1 above. The management of the waste aimed for a reduction and improvement are described below;</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Item</th> <th>Action/Program</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Scheduled waste</td> <td>Spent lubricants / hydraulic oil</td> <td>SOP on SW management Compliance to Environmental Quality Regulation 2005;</td> </tr> <tr> <td>Used batteries/ used rags/ empty containers</td> <td>Establishment & notification of SW Labeling & Coding of SW SW Inventory</td> </tr> </tbody> </table>			Type	Item	Action/Program	Scheduled waste	Spent lubricants / hydraulic oil	SOP on SW management Compliance to Environmental Quality Regulation 2005;	Used batteries/ used rags/ empty containers	Establishment & notification of SW Labeling & Coding of SW SW Inventory	Complied
Type	Item	Action/Program											
Scheduled waste	Spent lubricants / hydraulic oil	SOP on SW management Compliance to Environmental Quality Regulation 2005;											
	Used batteries/ used rags/ empty containers	Establishment & notification of SW Labeling & Coding of SW SW Inventory											

Criterion / Indicator		Assessment Findings			Compliance
			Hexane/spent chemicals/ empty containers	Disposal < 180 days & approved quantity/volume.	
		Domestic Waste	Rubbish	Disposed together with the estate to estate landfill	
			Sewage	Disposal by local authority	
		Industrial Waste	POME	Monitoring of application & through operation of evaporators	
			EFB	Monitoring of application in the field.	
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>The SOP on Scheduled Waste disposal is established and implemented. The standard operation procedure for the estates/ mill operations are available which is prepared on Group basis. There are levels of the documentation identified as follows;</p> <ol style="list-style-type: none"> 1. Level 1 Integrated Management Manual 2. Level 2 standard operating procedure/SPO OHS 3. Level 3 work instruction 4. Level 4 records. <p>Amendments are made should there be requirement to suit the local issues/situation.</p> <p>Among the identified wastes include empty chemical containers including pesticides containers. Empty pesticides containers were washed at washing station prior to disposal. Disposals were carried out in compliance with relevant regulation of scheduled waste. Inventory and consignment documents verified for confirmation of</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance																																		
		<p>proper management and disposal. The CU scheduled waste is disposed to the following vendors registered with DOE.</p> <table border="1"> <thead> <tr> <th></th> <th>Date</th> <th>SW110</th> <th>SW409</th> <th>SW410</th> <th>SW305</th> <th>SW306</th> </tr> </thead> <tbody> <tr> <td>SPOM</td> <td>20/9/22</td> <td>0.100</td> <td>0.030</td> <td>0.200</td> <td>0.900</td> <td>0.010</td> </tr> <tr> <th></th> <th>Date</th> <th>SW110</th> <th>SW408</th> <th>SW410</th> <th>SW305</th> <th>SW306</th> </tr> <tr> <td>SPOM</td> <td>09/5/22</td> <td>0.160</td> <td>0.003</td> <td>0.320</td> <td>1.400</td> <td>0.010</td> </tr> </tbody> </table> <p>The mill scheduled waste is disposed to the following vendors registered with DOE.</p> <table border="1"> <thead> <tr> <th></th> <th>Date</th> <th>SW Buyers/Vendor</th> </tr> </thead> <tbody> <tr> <td>Sedenak Palm Oil Mill</td> <td>30/4/23</td> <td>Kualiti Alam Sdn Bhd</td> </tr> </tbody> </table>		Date	SW110	SW409	SW410	SW305	SW306	SPOM	20/9/22	0.100	0.030	0.200	0.900	0.010		Date	SW110	SW408	SW410	SW305	SW306	SPOM	09/5/22	0.160	0.003	0.320	1.400	0.010		Date	SW Buyers/Vendor	Sedenak Palm Oil Mill	30/4/23	Kualiti Alam Sdn Bhd	
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4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	Domestic waste disposal for the Sedenak Palm Oil Mill is made to the Sedenak Estate landfill. Collection 2 to 3 times a week.	Complied																																		
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas																																					
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	<p>The polluting activities are identified and documented in the Environmental Aspect & Impact Identification. From the EIA, it will be evaluated for the impact. The identified impact if any will be included in the management plan. The evaluation is documented in the Environmental Impact Evaluation. It was last reviewed on July 2022. Areas of focus include activities at the chemical store / workshop / store / scheduled waste / diesel tank / boiler house / effluent pond / WTP.</p> <p>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its</p>	Complied																																		

Criterion / Indicator		Assessment Findings	Compliance												
		<p>environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records i.e. (SM/5.2/EAI) and (SM/5.2/EIE) which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations were:</p> <table border="1"> <thead> <tr> <th></th> <th>Environmental Receptors</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Air</td> <td>Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping).</td> </tr> <tr> <td>2</td> <td>Water</td> <td>Water discharges – Cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down</td> </tr> <tr> <td>3</td> <td>Land</td> <td>Land – Scheduled waste, domestic waste and industrial / process waste. Clinical wastes – generated from clinics.</td> </tr> </tbody> </table> <p>Sedenak Palm Oil Mill conducted boiler stack sampling for each of the boiler stack. Results were within the acceptable limit. The mill was also equipped with a Continuous Emission Monitoring System (CEMS). The audit team has verified the condition of the CEMS was found to be in functional condition. Data from the stack is</p>		Environmental Receptors	Source	1	Air	Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping).	2	Water	Water discharges – Cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down	3	Land	Land – Scheduled waste, domestic waste and industrial / process waste. Clinical wastes – generated from clinics.	
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Criterion / Indicator		Assessment Findings				Compliance																														
		connected online to DOE's office. Boiler smoke emission data are within the DOE limit.																																		
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	<p>The GHG emissions due to the operations is identified and recorded in the palm GHG version 3.01. The emission reduction plan for mill and estate includes reduction of fertilizer usage by embarking organic fertilizer and installation of biogas plant.</p> <table border="1"> <thead> <tr> <th></th> <th>Issues & Strategies</th> <th colspan="3">Action Plan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Reduce diesel consumption at mill operation</td> <td colspan="3">To monitor diesel usage to ensure vehicle scheduled maintenance optimum gen set usage</td> </tr> <tr> <td>2</td> <td>Reduce smoke emission to the air</td> <td colspan="3">To effectively implement the CEMS Eliminate use of wet shell as fuel</td> </tr> <tr> <td>3</td> <td>Reduce electricity usage</td> <td colspan="3">Monitor usage vs baseline Install capacitor at identified large power consumption motor Install led bulb for the lighting system</td> </tr> </tbody> </table>					Issues & Strategies	Action Plan			1	Reduce diesel consumption at mill operation	To monitor diesel usage to ensure vehicle scheduled maintenance optimum gen set usage			2	Reduce smoke emission to the air	To effectively implement the CEMS Eliminate use of wet shell as fuel			3	Reduce electricity usage	Monitor usage vs baseline Install capacitor at identified large power consumption motor Install led bulb for the lighting system			Complied										
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4.5.4.3	Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations. - Major compliance -	<p>Based on Jadual Pematuhan Sedenak Palm Oil Mill disposed effluent on land application in P04A Sedenak Estate. Sighted quarterly report has been submitted to DOE (license no 004532) 01/07/2022 - 30/06/2023) on quarterly basis. Latest submission for to DOE on 15/07/22 for period April to June 2022. Among others the indicators were:</p> <table border="1"> <thead> <tr> <th></th> <th>April-June 22</th> <th>STD</th> <th>10/4/22</th> <th>17/5/22</th> <th>12/6/22</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>pH</td> <td>5-9</td> <td>7.8</td> <td>7.1</td> <td>8.0</td> </tr> <tr> <td>2</td> <td>BOD mg/l</td> <td>2500</td> <td>660</td> <td>414</td> <td>81</td> </tr> <tr> <td></td> <td>COD</td> <td>-</td> <td>3414</td> <td>1571</td> <td>393</td> </tr> <tr> <td>3</td> <td>A Nitrogen</td> <td>-</td> <td>304</td> <td>87</td> <td>67</td> </tr> </tbody> </table>					April-June 22	STD	10/4/22	17/5/22	12/6/22	1	pH	5-9	7.8	7.1	8.0	2	BOD mg/l	2500	660	414	81		COD	-	3414	1571	393	3	A Nitrogen	-	304	87	67	Complied
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Criterion / Indicator		Assessment Findings					Compliance																						
		4	Total N	-	381	113	92																						
		5	Oil & Grease	-	7	8	10																						
		6	S Solids	-	1293	708	260																						
			T Solids	-	10952	3436	3006																						
		All parameters tested complied with regulatory standards.																											
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 (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p>	<p>The Water Management Plan for the mill has been established. It was last reviewed on 1/08/2022 for the 2022 plan. Included therein are the following documents which were sighted and verified.</p> <p>a) Contingency plan during water shortage</p> <table border="1"> <thead> <tr> <th></th> <th>Area/incident</th> <th>Action steps</th> <th>PIC</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Water shortage/ prolonged dry season</td> <td>To obtain water from SAJ To train/educate staff/workers to conserve water to seek assistance from SAJ - to obtain treated water supply from mill's WTP</td> <td>Mill Executives / Staff</td> </tr> <tr> <td>2</td> <td>Severe water pollution/ contamination</td> <td>To obtain water from SAJ To train/educate staff/workers to conserve water to seek assistance from SAJ to obtain treated water outsourced supply.</td> <td>Mill Executives / Staff</td> </tr> </tbody> </table> <p>b) Water reduction plan</p> <table border="1"> <thead> <tr> <th></th> <th>Issues/Areas</th> <th>Action Steps</th> <th>PIC</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Rainwater collection</td> <td>Large containers are to be placed at strategic</td> <td>Mill Engineer</td> <td>On-going</td> </tr> </tbody> </table>						Area/incident	Action steps	PIC	1	Water shortage/ prolonged dry season	To obtain water from SAJ To train/educate staff/workers to conserve water to seek assistance from SAJ - to obtain treated water supply from mill's WTP	Mill Executives / Staff	2	Severe water pollution/ contamination	To obtain water from SAJ To train/educate staff/workers to conserve water to seek assistance from SAJ to obtain treated water outsourced supply.	Mill Executives / Staff		Issues/Areas	Action Steps	PIC	Status	1	Rainwater collection	Large containers are to be placed at strategic	Mill Engineer	On-going	Complied
	Area/incident	Action steps	PIC																										
1	Water shortage/ prolonged dry season	To obtain water from SAJ To train/educate staff/workers to conserve water to seek assistance from SAJ - to obtain treated water supply from mill's WTP	Mill Executives / Staff																										
2	Severe water pollution/ contamination	To obtain water from SAJ To train/educate staff/workers to conserve water to seek assistance from SAJ to obtain treated water outsourced supply.	Mill Executives / Staff																										
	Issues/Areas	Action Steps	PIC	Status																									
1	Rainwater collection	Large containers are to be placed at strategic	Mill Engineer	On-going																									

Criterion / Indicator		Assessment Findings				Compliance
			locations to collect rainwater The rainwater shall be recycled for washing heavy machinery			
		2	Re-streaming	Re stream from sterilizer condensate pit for dilution	Mill Engineer	On-going
		c) Identification & management of wastewater				
			Location	Wastewater produced	Treatment/containment	Reuse/recycle/disposal method
		1	Processing stations	Clarification condensate Sterilizer condensate Hydro cyclone condensate Mill floor cleaning water	Oil recovery/ETP	Recover into system
		2	Boiler	Blow down, cleaning water	Sludge pit, ETP	Monsoon drain
		3	Process ramp	Rainfall runoff	Sedimentation trap	Monsoon drain
		4	Engine room	Steam condensate, turbine cooling water	Monsoon drain, recycled tank	Monsoon drain
		5	Laboratory	Cleaning water	Process drain	Monsoon drain

Criterion / Indicator		Assessment Findings				Compliance																			
		6	Washroom	Toilet water, cleaning water	Septic tank	Supernatant to drains, sludge collected by licensed contractor.																			
		<p>Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in Kulim Malaysia Berhad dated 01/11/2018). The buffer zones established are as following:</p> <table border="1"> <thead> <tr> <th></th> <th>River width (Meters)</th> <th>Buffer Zone (Meters)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>>40</td> <td>50</td> </tr> <tr> <td>2</td> <td>20-40</td> <td>40</td> </tr> <tr> <td>3</td> <td>10-20</td> <td>20</td> </tr> <tr> <td>4</td> <td>5-10</td> <td>10</td> </tr> <tr> <td>5</td> <td><5</td> <td>5</td> </tr> </tbody> </table> <p>The management monitors the water quality through water sampling manages by the Sedenak Estate for Sg Skudai. Reports of analysis in estates MSPO Part 3.</p>						River width (Meters)	Buffer Zone (Meters)	1	>40	50	2	20-40	40	3	10-20	20	4	5-10	10	5	<5	5	
	River width (Meters)	Buffer Zone (Meters)																							
1	>40	50																							
2	20-40	40																							
3	10-20	20																							
4	5-10	10																							
5	<5	5																							
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 -	Details of effluent treatment and report as per item 4.5.4.3 above. The effluent BOD limit is 2500 mg/L and land applied in Sedenak Estate.					Complied																		
4.6 Principle 6: Best Practices																									

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Sedenak Palm Oil Mill continued to implement the established procedure for mill. Standard Operating Procedure (SDPOM/QM), dated 1/2/2018 is referred to. 1. Reception Station 2. Fruit Handling 3. Sterilisation 4. Threshing 5. Empty Bunch Press 6. Digestion and pressing 7. Clarification 8. Kernel Extraction 9. Effluent Treatment & Waste Management 10. Boiler House	Complied
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	Management establishes the Budget 2022 & Projection 2023- 2027. Review and sighted budget for 2022 as below: Mill throughput = 90 Mt/hr FFB Process = 495,000MT CPO Extraction = 101,475MT PK Extraction – 26,235MT The projection for 2023-2027 has included as follows:- a. Income & Expenditure b. Crop Projection	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		c. Summary of Staff & Labour Establishment	
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 business or management plan for the estates were presented in the form of annual budget with 5 years projection. The annual budget contains the crop projection and the finance allocation for field operation & administrations and CAPEX. The management has their monthly progress report known as Expenditure Comment and regular meetings to monitor the expenditure to ensure the budget is not overrun.	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Pricing of the work was stated in the Section 4 of Schedule 1 and Appendix A of the agreement. Prior to the payment, the contractor is required to submit invoices and payment of fees will be made within 30 days from the date of certification of the submitted invoices as stated in the Memorandum of Agreement Clause 5.3. Interviewed with the contractors confirmed that payment was made promptly.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	The mill has engaged contractors for varieties of works such as repair works and transporters. Sampled of the agreement as below: Contract No.: SDPOM dated 01/05/2022 for the work of cleaning of cake breaker conveyor, press cake conveyor, top cross fruit conveyor and top digester conveyor which commenced from 01/05/2022 and completion date is 31/12/2022. Sighted the	Complied

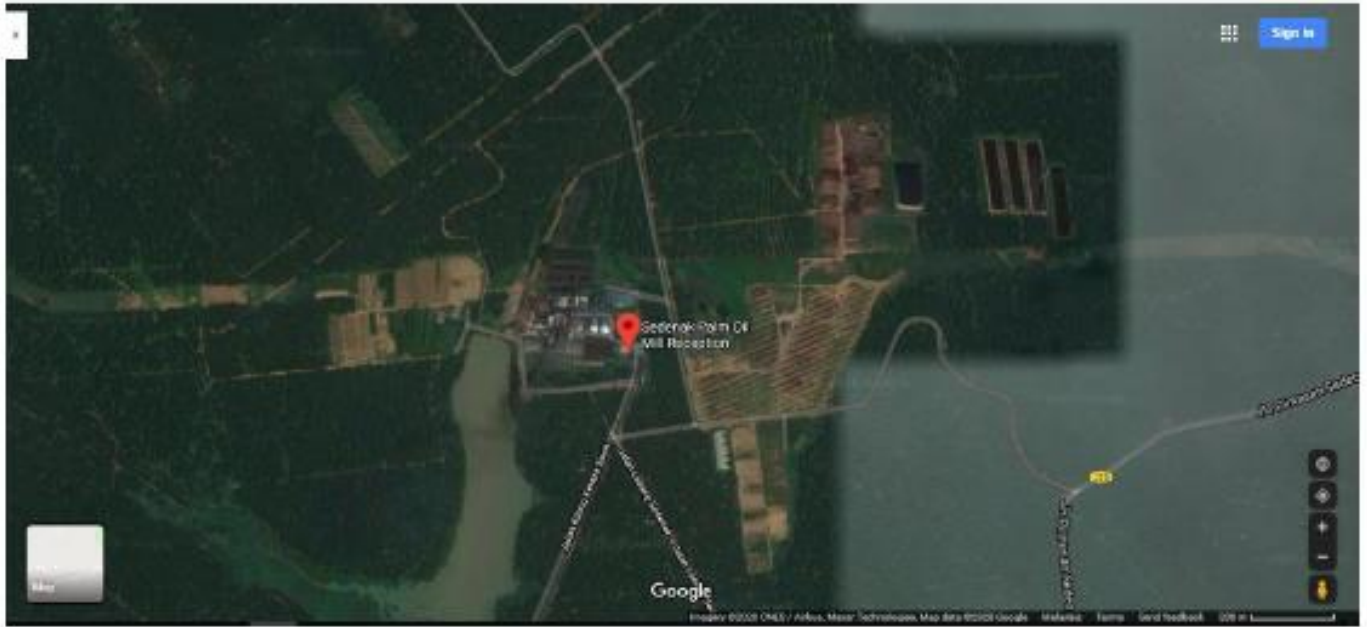
MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		payment record is available: Payment Voucher: 22001090, Supplier No: 317999, dated 12/09/2022	
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 -	Sighted during the audit was the inclusion of MSPO requirements into contracts. This insertion of this Policy is to ensure contractors are aware and comply with local, national laws such as payment of minimum wage, ratified international laws, and also with MSPO standards. This was also acknowledged by the contractors and reiterated during the stakeholder meeting.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Mill Management has engaged contractors for varieties of works such as maintenance/ repair works and transporters. Sampled of the agreement as below: Contract No: MPSB/CPO 1/2020 (TEO), Memorandum of Agreement dated 05/10/2020, Contractor: Teo Tuan Kwee, Commencement Date: 01/06/2020, Tenure/Completion Date: 31/05/2023, Scope of Work: Transportation of CPO. Letter of Acceptance (Ref No: MPSB/G1/6/2(2020) dated 15/06/2020, Contractor: Teo Tuan Kwee) Contract No: MPSB/CPO 1/2020 (YEW TAN), Memorandum of Agreement dated 05/10/2020, Contractor: Yewtan Enterprise, Commencement Date: 01/06/2020, Tenure/Completion Date: 31/05/2023, Scope of Work: Transportation of CPO. Letter of Acceptance (Ref No: MPSB/G1/6/2(2020) dated 15/06/2020 acknowledged by contractor on 02/07/2020	Complied

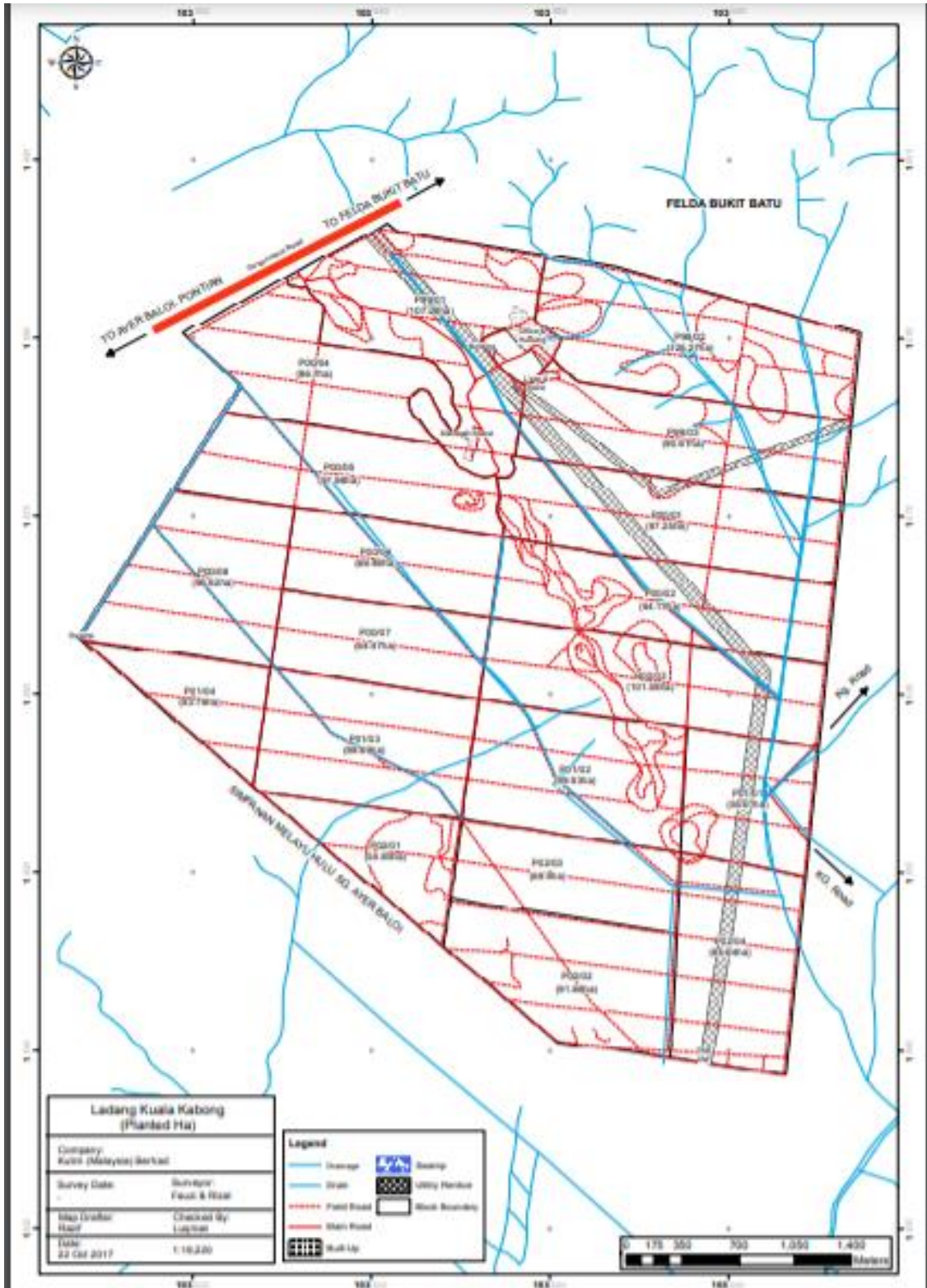
Criterion / Indicator		Assessment Findings	Compliance
4.6.4.3	The management shall accept MSP0 approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	The auditors have been able to have access to the contractors' workers, documentations such as contracts and workers' pay slips for verification during this audit.	Complied

Appendix C: Location and Field Map

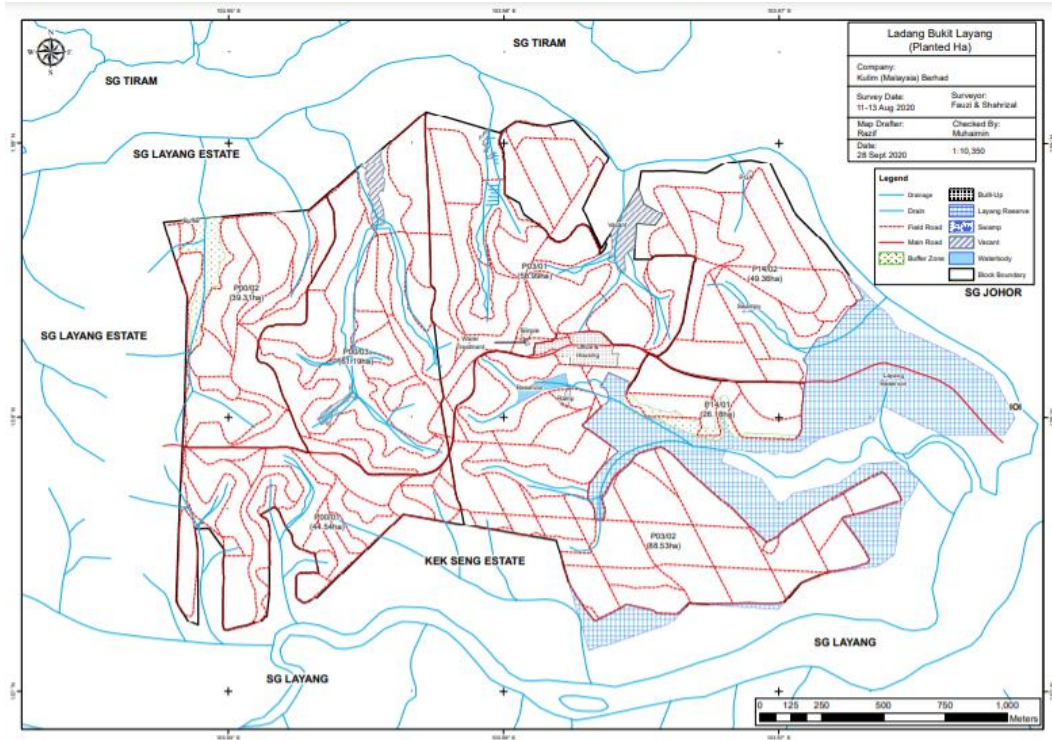
Sedenak Palm Oil Mill



Kuala Kabong Estate



Bukit Layang Estate



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