

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: K.B. 705 Ulu Tiram 81900 Johor Bahru, Johor, Malaysia
Certification Unit: Sindora Palm Oil Mill & Plantations of Sindora Complex - Sindora Estate, Sungai Papan Estate, REM Estate and Basir Ismail Estate
Date of Final Report: 17/4/2023

Report prepared by:
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Report Number: 3511568

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
	Sindora POM	500263204000	30/6/2023
	Sindora Estate	501863602000	31/3/2023
	Sungai Papan Estate	570243002000	28/2/2023
	REM Estate	501259002000	31/3/2023
	Basir Ismail Estate	501258102000	31/3/2023
Address	K.B. 705 Ulu Tiram 81900 Johor Bahru, Johor, Malaysia		
Management Representative	Salasah Elias		
Website	www.kulim.com.my	E-mail	salasah@kulim.com.my
Telephone	07-8611611	Facsimile	07-8611611

1.2 Certification Information			
Certificate Number	Mill: MSPO 697951 Estate: MSPO 697952	Certificate Start Date	10/03/2019
Date of First Certification	10/03/2019	Certificate Expiry Date	09/03/2024
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	The objective of the assessment was to conduct an annual surveillance assessment 4 of the existing certification to ensure the elements of the proposed scope of registration and the requirements of the management standard are effectively addressed by the organisation's management system.		
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	Not applicable - RSPO certified unit		
Stage 2 / Initial Assessment Visit Date (IAV)	3-5/10/2018		
Continuous Assessment Visit Date (CAV) 1	8-10/10/2019		
Continuous Assessment Visit Date (CAV) 2	19-21/10/2020		
Continuous Assessment Visit Date (CAV) 3	26-28/10/2021: Remote Audit		
Continuous Assessment Visit Date (CAV) 4	2-6/10/2022		

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1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 612392	RSPO Principle & Criteria for Production of Palm Oil 2018 – Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	29/03/2024
EU-ISCC-Cert-DE119-60222024	International Sustainable Carbon Certification (EU)	ASG Certification	26/04/2023
ISCC-PLUS-Cert-60222024	International Sustainable Carbon Certification (PLUS)	ASG Certification	26/04/2023
A158822	MS 1500:2009	JAKIM	15/09/2023
BVC-MSPO/SC-0028	MSPO Supply Chain Certification Standard, dated 1 October 2018	Bureau Veritas	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
Sindora POM	KM 23 Kluang, Jalan Kota Tinggi - Kluang, 86000 Kluang, Johor, Malaysia	1° 59' 06.07" N	103° 27' 44.10" E
Sindora Estate	539, 86009 Kluang, Johor, Malaysia	1° 57' 48.35" N	103° 28' 07.64" E
Sungai Papan Estate	15, Bandar Penawar, 81909 Kota Tinggi, Johor, Malaysia	1° 30' 59.65" N	104° 06' 16.34" E
REM Estate	501, 81909 Kota Tinggi, Johor, Malaysia	1° 42' 06.16" N	103° 52' 55.81" E
Basir Ismail Estate	502, 81909 Kota Tinggi, Johor, Malaysia	1° 37' 47.84" N	103° 54' 52.07" E

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Sindora Estate	3,655.04	20.21	243.81	3,919.06	93.26
REM Estate	2,343.94	44.86	510.00	2,898.80	80.86
Sg Papan Estate	2,834.42	11.49	149.94	2,995.85	94.61
Basir Ismail Estate	2,906.77	50.69	239.17	3,196.63	90.93
Total (ha)	11,740.17	127.25	1,142.92	13,010.34	

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Notes: REM Estate: Increase of planted area due to inclusion of Ulu Tiram Estate as division under REM Estate.
 Basir Ismail Estate: Inclusion of Mahamurni's group MSP0 certified estate under Sindora Group Estate.

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Sindora Estate	385.69	2,307.19	962.16	0	0	3,269.35	385.69
REM Estate	481.92	1,193.46	288.87	28.91	350.78	1,862.02	481.92
Sg Papan Estate	0	966.8	1,867.62	0	0	2,834.42	0
Basir Ismail Estate	377.27	1,247.9	999.92	281.68	0	2,529.5	377.27
Total (ha)	1,244.88	5,715.35	4,118.57	310.59	350.78	10,495.29	1,244.88

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Mar 22 - Feb 23)	Actual (Oct 21 - Sept 22)	Forecast (Mar 23 - Feb 24)
Sindora Estate	63,559.00	70,867.48	79,657.00
REM Estate	37,331.00	44,867.17	48,884.00
Sg Papan Estate	73,431.00	25,832.42	83,468.00
Basir Ismail Estate	0.00	37,932.04	63,078.00
Eng Lee Heng	10,514.00	9,299.31	30,300.00
Total (mt)	184,835.00	188,798.42	305,387.00

Notes: Basir Ismail Estate previously was not part of supply base under Sindora POM. Eng Lee Heng is not part of certification scope.

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Mar 22 - Feb 23)	Actual (Oct 21 - Sept 22)	Forecast (Mar 23 - Feb 24)
N/A	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage

Mill Capacity: 60 MT/hr	Estimated (Mar 22 - Feb 23)	Actual (Oct 21 - Sept 22)	Forecast (Mar 23 - Feb 24)
	FFB	FFB	FFB

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SCC Model: MB	184,835.00	*188,798.42	305,387.00
	CPO (OER: 20.19%)	CPO (OER: 20.99%)	CPO (OER: 21.50%)
	37,331.00	39,113.26	65,658.00
	PK (KER:4.82%)	PK (KER: 5.16%)	PK (KER: 5.10%)
	8,913.00	9,622.96	15,575.00
Notes: *Additional certified volume received from Basir Ismail Estate			

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
39,113.26	0	0	26,150.20	12,387.07	38,537.27

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
9,622.96	0	0	6,674.47	2,748.49	9,422.96

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 2-6/10/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat Sindora POM, Sindora Estate, Sungai Papan Estate, REM Estate and Basir Ismail Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

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

The estates or smallholders sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders was 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 (include calculation of sampling taken). 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)
Sindora POM	√	√	√	√	√
Sindora Estate	√		√	√	
Sg Papan Estate	√	√		√	√
REM Estate		√	√		√
Basir Ismail Estate (Extension of scope)					√

Tentative Date of Next Visit: October 9, 2023 - October 12, 2023

Total No. of Mandays: 11 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>
Mohamed Hidhir Zainal Abidin (MHZ)	Team Leader	<p>Education: Bachelor’s Degree in chemical engineering, National University of Malaysia.</p> <p>Work Experience:</p> <ol style="list-style-type: none"> 1) 7 years working experience in palm oil industry specifically on palm oil milling for 5 years. 2) Auditor for several standards including ISO 9001, ISO 14001, OHSAS 18001, MSPO and RSPO since 2012. <p>Training attended:</p> <ol style="list-style-type: none"> 1) ISO 9001 Lead Auditor Course 2) ISO 14001 Lead Auditor Course 3) OHSAS 18001 Lead Auditor Course in 2012 4) Endorsed RSPO P&C Lead Auditor Course in 2013 5) MSPO Awareness Training in 2014 6) Endorsed RSPO SCCS Lead Auditor Course 7) SMETA Auditor training <p>Aspect covered in this audit: Legal requirements, mill and estate best practice, management processes,</p>

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		<p>traceability.</p> <p>Language proficiency: English and Bahasa Malaysia.</p>
<p>Mohd Nor Amin Mohd Halim (MNA)</p>	<p>Team Member</p>	<p>Education: Diploma Office Management & Technology, UiTM.</p> <p>Work Experience: He gained his career as sustainability practitioner in Government Link Company related to palm oil plantation for over 6 years and 10 months majorly handling operational excellent, environment, safety and health at the upstream and downstream operations. He then joining an international certification body over the last 3 years and started his auditing career as qualified lead auditor for MSPO (OPMC and SCCS) scheme; and qualified auditor for ISCC Waste and Residue scheme. Concurrent, he was also a document controller and scheme coordinator for MSPO (OPMC and SCCS) prior to DSM accreditation.</p> <p>Training attended: He has completed Exemplar IMS (9001, 14001 & 45001) LA Course (2019), SA 8000 Course (2019), Endorse MSPO SCCS Course (2020), Endorse MSPO LA Course (2020), Endorse ISCC Waste and Residue Course (2020), HCV & HCS Course (2020), Endorse ISCC Basic & PLUS Course (2022), CQI & IRCA ISO 14001:2015 LA Course (2022), Endorse RSPO P&C LA Course (2022).</p> <p>Aspect covered in this audit: Social and worker’s welfare, stakeholder consultation, social impact and management plan etc.</p> <p>Language proficiency: English and Bahasa Malaysia.</p>
<p>Amir Bahari (AB)</p>	<p>Team Member</p>	<p>Education: Bachelor of Science (Hons) in Chemistry, University Science Malaysia & Diploma in Palm Oil Milling Tech/Management, Malaysian Palm Oil Board.</p> <p>Work Experience:</p> <ol style="list-style-type: none"> 1) 30 years of plantation experience including managing rubber factories, palm oil mills and estates. 2) Since 2014 he has started auditing professionally for varies scheme including RSPO and MSPO for varies accredited certification body. <p>Training attended:</p> <ol style="list-style-type: none"> 1) ISO 9001 Lead Auditor Course 2) ISO 14001 Lead Auditor Course 3) OHSAS 18001 Lead Auditor Course 4) Endorsed RSPO P&C Lead Auditor Course <p>Aspect covered in this audit: Occupation Health Safety requirement, HIRARC, Environment responsibility, training, environment impact assessment and management plan.</p>

		Language proficiency: English and Bahasa Malaysia.
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2.2 Impartiality and conflict of interest

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

2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

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

Date	Time	Subjects	MHZ	MNA	AB
Saturday 1/10/2022	PM	Audit team travel to Johor Bahru. Check in at Holiday Villa, Johor Bahru	√	√	√
Sunday 2/10/2022	0730	Travel to REM Estate (for opening meeting)	√	√	√
Sg Papan Estate	0830 - 0930	Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan 			
	0930 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill, etc.			
	1000 - 1230	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1300 - 1400	Lunch break	√	√	√
	1400 - 1630	Sg Papan Estate Document review P1 – P6 (MSP0 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	√	√	√

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Date	Time	Subjects	MHZ	MNA	AB
		ecosystem services and P6: Best practices, P7: Development of New Planting (if any)			
	1630 - 1700	Interim Closing Briefing	√	√	√
Monday 3/10/2022	0730	Travel to Basir Ismail Estate	√	√	√
Basir Ismail Estate	0830 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill, etc.			
	1000 - 1230	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1300 - 1400	Lunch break	√	√	√
	1400 - 1630	Document review P1 – P6 (MSPO 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 and P6: Best practices, P7: Development of New Planting (if any)	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√
Tuesday 4/10/2022	0730	Travel to Sindora POM	√	√	√
Sindora POM	0830 - 1300	Inspection: 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.			
	1000 - 1230	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1300 - 1400	Lunch break	√	√	√
	1400 - 1630	Continue with document review (MSPO 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, P4: Social responsibility, health safety and employment condition, P6: Best practices	√	√	√

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Date	Time	Subjects	MHZ	MNA	AB
	1630 - 1700	Interim Closing Briefing	√	√	√
Wednesday 5/10/2022	0730	Travel to REM Estate including Ulu Tiram Estate	√	√	√
REM Estate including Ulu Tiram Estate	0830 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill, etc.			
	1000 - 1230	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1300 - 1400	Lunch break	√	√	√
	1400 - 1630	Document review P1 – P6 (MSPO 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 and P6: Best practices, P7: Development of New Planting (if any)	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√
Thursday 6/10/2022	0730	Auditor travel to Sindora POM	√	√	√
Sindora POM	0830 - 1300	Continue with unfinished elements for day 1 - 3			
	1300 - 1400	Lunch break	√	√	√
	1400 - 1530	Continue with pre-lunch activities	√	√	√
	1530 - 1630	Audit team discussion	√	√	√
	1630	Closing meeting. Conclusion and recommendation.	√	√	√
Friday 7/10/2022	AM	Audit team travel back to KL	√	√	√

Section 3: Assessment Findings

3.1 Details of audit results

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

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

3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were Zero (0) Major & One (1) Minor nonconformities and Zero (0) OFI raised. The Sindora POM and Sindora Group Estate Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2258122-202209-N1	Issue Date:	6/10/2022
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Basir Ismail Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Minor
Requirements:	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.		
Statement of Nonconformity:	The requirement stated in the SOP on scheduled waste management ref doc no SPO/W1/06 dated 01/10/2020 was not complied with.		
Objective Evidence:	<p>a) Basir Ismail Estate - 03/10/2022. Storage of scheduled waste is made in an improper facility without secured lock as per SOP on scheduled waste management ref doc no SPO/W1/06 dated 01/10/2020. It was observed during site; There was no concrete structure to secure storage as confinement area.</p> <p>b) The existing building is inadequate to secure any possible water entry into the storage area.</p> <p>Similar observation was made during the DOE visit on 11/05/22 and written in (field citation report) requesting of this change be made from wooden structure to a concrete type and ensuring no rainwater entering the storage area.</p>		

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Corrections:	The schedule waste has been transferred to another store which is a concrete wall building to replace the old SW store.
Root cause analysis:	Neglect by estate management on the DOE requirement and an insufficient budget allocates to follow the requirement by estate management.
Corrective Actions:	1) Estate management will build a concrete wall to prevent rainfall from entering the store and follow the requirement. 2) Estate has allocated budget in 2023.
Assessment Conclusion:	The corrective action is accepted. Effectiveness of corrective action taken will be further verified in the next assessment.

Opportunity For Improvement			
Ref:	Nil	Clause:	MSPO Part __: N/A
Area/Process:	N/A		
Objective Evidence:	N/A		

Noteworthy Positive Comments	
1	Good cooperation given by the management and sustainability & innovation team.
2	No negative comments raised by stakeholders during consultation session.
3	Good estate and mill management practices demonstrated during audit.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	Nil	Issue Date:	N/A
Due Date:	N/A	Date of Closure:	N/A
Area/Process:	N/A	Clause & Category: (Major / Minor)	MSPO Part __: N/A
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		
Verification Statement:	N/A		

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Opportunity For Improvement	
Ref:	Nil
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)
1688058-201806-M1	4.3.1.1 Part 4 - Major	5/10/2018	Closed
1688058-201806-M2	4.5.1.1 (d) Part 4 - Major	5/10/2018	Closed
1972926-202010-N1	4.5.5.1 Part 3 - Minor	21/10/2020	Closed on 28/10/2021
2258122-202209-N1	4.5.3.3 Part 3 - Minor	6/10/2022	"Open"

3.5 Issues Raised by Stakeholders

IS #	Description
1	Issues: <u>Local Communities</u> , (Representative from Kg. Muhibbah, Kg. Sungai Serai, Kg. Ulu Sg. Johor) For neighbouring communities, 3 local communities have been interviewed which are Kampung Muhibbah, Kampung Sungai Serai and Kampung Ulu Sungai Johor. As per interview, they are aware about policy and procedure that has been established. Good communication and respond by the management and some contribution has been received.
	Management Responses: Noted on the information.
	Audit Team Findings: No other issue.
2	Issues: <u>Contractors</u> , (Representative from Bidinjaya Enterprise) 1 contractor has been contacted and interviewed which are Ah Teng Enterprise Sdn Bhd (Replanting). Based on interview, the contractor agreed good relationship has been established between management and contractors. The contractor also mentioned that the payment paid within 60 days as per terms and conditions. Contractor was being briefed regarding RSPO & MSPO during stakeholders meeting.
	Management Responses: Noted on the information.
	Audit Team Findings: No other issue.
3	Issues: <u>Retailer</u> (Representative from Sailees Mini Mart)



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	<p>Management has given a briefing related implementation of MSP0 matters. All rules set by management related MSP0 need to follow by them. The retailer will share the price of goods sold to the estate workers and nearby local communities. No complaint or grievances recorded.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No other issue.</p>
4	<p>Issues: <u>Government Agencies (SK Nam Heng and SK Sq. Papan)</u> Interview with headmasters from SK Nam Heng and SK Sungai Papan, they feedback with good relationship with estates management. All matters related to safety and health has regularly discussed between parties. No serious issue involved between schools and estates operations. They often joined both parties' community programme.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No other issue.</p>
5	<p>Issues: <u>NUPW (Estate's representative)</u> The election for NUPW were made through vote. Most of the employee joined NUPW and no restriction from the company. No serious complaint from the workers, mainly for the housing maintenance.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No other issue.</p>
6	<p>Issues: <u>Estates Employee (Sampled Local and Foreign employee)</u> Interviewed with sampled employees from estates. Informed that they attended training and briefing which conducted by their employer. Employees informed they are being given with equal wages, equal welfare, and equal benefits as per stated in their employment contract. Employees being paid either with daily rated and piece rated are understandable on how their salary being calculated. Employees who do not understand on their salary calculated, will be communicated with their officers for further clarifications. Any deduction from employee, will be communicate and have mutually agreement. Employees informed they are aware and being brief of any new deduction or new wages during mustercall.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No other issue.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer: Sekolah Kebangsaan Nam Heng Sekolah Kebangsaan Sungai Papan</p>	<p>Community/neighbouring village: Kampung Muhibbah Kampung Ulu Sungai Johor Kampung Sungai Serai Sailless Mini Mart</p>
<p>Suppliers/Contractors/Vendors: Ah Teng Earthwork Construction Sdn Bhd Bidinjaya Enterprise</p>	<p>Worker’s Representative/Gender Committee: NUPW (Union) Chairman Badan Muhibbah Local employee Foreigner employee (Indonesia) Foreigner employee (Bangladesh)</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
<p>Based on the findings during the assessment Sindora POM and Sindora Group Estate’s Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Sindora POM and Sindora Group Estate’s Certification Unit is continued.</p>	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Salasah Elias	Name: Mohamed Hidhir Bin Zainal Abidin
Company name: Kulim Malaysia Berhad	Company name: BSI Services Malaysia Sdn Bhd
Title: Deputy General Manager	Title: Lead Auditor
<p>Signature:</p>  <p>Date: 29/11/2022</p>	<p>Signature:</p>  <p>Date: 24/11/2022</p>

Appendix A: Summary of the findings by Principles and Criteria

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	The management of Kulim (M) Berhad 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 1/10/2021 that has been signed by Managing Director, Mr Mohd Faris Adli Shukor. Written 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. Briefing of policy was carried out on 22/8/22 at Sg Papan Estate.	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 Kulim (M) Berhad is committed to achieve balance on 3P`s concept which are 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			

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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 needs to be conducted at the frequency at least once within 12 months (before the expiry of the certificate). Internal audit schedule for the whole Kulim Group from 5/7 – 15/9/2022. Date of audits carried out at respective operating units as the following:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Operating unit</th> <th>Date of audit</th> </tr> </thead> <tbody> <tr> <td>Sg Papan Estate</td> <td>25/7/2022</td> </tr> <tr> <td>Basir Ismail Estate</td> <td>5/7/2022</td> </tr> <tr> <td>REM & Ulu Tiram Estate</td> <td>17/8/2022</td> </tr> </tbody> </table>	Operating unit	Date of audit	Sg Papan Estate	25/7/2022	Basir Ismail Estate	5/7/2022	REM & Ulu Tiram Estate	17/8/2022	Complied
Operating unit	Date of audit										
Sg Papan Estate	25/7/2022										
Basir Ismail Estate	5/7/2022										
REM & Ulu Tiram Estate	17/8/2022										
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, SQD/SMS/3.2 dated 01/08/2020 issuance number 01 and used as reference for audit process. Audit results documented under internal audit summary dated 25/7/2022 for Sg Papan Estate. No finding raised as a result of audit at Sg Papan Estate.</p> <p>1 NC raised at REM Estate pertaining to waste management plan specifically on scheduled waste inventory records. Corrective action plan inclusive of root cause, correction and corrective action dated 30/8/22 was made available for verification. The NC is still in the process of closure.</p>	Complied								

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Criterion / Indicator		Assessment Findings	Compliance										
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	Internal audit report was made available to the management for review as per the following: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Operating unit</th> <th>Date of audit</th> </tr> </thead> <tbody> <tr> <td>Sg Papan Estate</td> <td>25/7/2022</td> </tr> <tr> <td>Basir Ismail Estate</td> <td>5/7/2022</td> </tr> <tr> <td>REM Estate</td> <td>17/8/2022</td> </tr> <tr> <td>Sindora POM</td> <td>23/8/2022</td> </tr> </tbody> </table>	Operating unit	Date of audit	Sg Papan Estate	25/7/2022	Basir Ismail Estate	5/7/2022	REM Estate	17/8/2022	Sindora POM	23/8/2022	Complied
Operating unit	Date of audit												
Sg Papan Estate	25/7/2022												
Basir Ismail Estate	5/7/2022												
REM Estate	17/8/2022												
Sindora POM	23/8/2022												
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 last management review was conducted on 8/09/2022 at Sg Papan Estate. The management review had included internal and external sustainable palm oil audit results review. The status of the correction and preventive actions are being discuss and reviewed. Other management review meetings carried out at respective operating unit summarized as per below: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Operating unit</th> <th>Date of audit</th> </tr> </thead> <tbody> <tr> <td>Basir Ismail Estate</td> <td>23/8/2022</td> </tr> <tr> <td>REM Estate</td> <td>1/9/2022</td> </tr> <tr> <td>Sindora POM</td> <td>23/8/2022</td> </tr> </tbody> </table>	Operating unit	Date of audit	Basir Ismail Estate	23/8/2022	REM Estate	1/9/2022	Sindora POM	23/8/2022	Complied		
Operating unit	Date of audit												
Basir Ismail Estate	23/8/2022												
REM Estate	1/9/2022												
Sindora POM	23/8/2022												
Criterion 4.1.4 – Continual Improvement													
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	Continuous Improvement Plans to address the Social, Environmental, Productivity and OSH aspects were available at the sampled estates for verification. Generally, the aspects covered in the CIP are occupational safety, environment and social. Among the information available in the CIP is objectives, action to be taken, timeframe and responsible person in-charge. For example, at Sg Papan Estate, plan	Complied										

Criterion / Indicator		Assessment Findings	Compliance
		dated 30/8/2022 was verified. CAPEX for housing/quarters upgrading was gazetted as well as budget for mechanization (scissor lift for bin system and mini tractor grabber).	
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	The new information and techniques or new industry standards and technology were obtained from Agronomy Advisory Services Dept. Other means includes being members of various oil palm related association e.g., ISP, MPOA, Johor Planters Association (JPA), relationship with suppliers. New system named Kplant which integrates check roll and harvesting module has been introduced in April 2022. The system has improved on traceability and transparency of yield calculation for estate.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	Since the last assessment, there has been no opportunity to adopt new technology at the sampled estates.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	Kulim (M) Berhad has established Transparency procedure with document number SQD/SMS/1.0 dated 01/08/2020. The procedure described 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	Kulim (M) Berhad has established Transparency procedure with	Complied

Criterion / Indicator		Assessment Findings	Compliance
	disclosure of information would result in negative environmental or social outcomes. - Major compliance -	document number; SQD/SMS/1.0 dated 01/08/2020. The procedure describes that the person responsible for transparency, types of information / documents that can be request, and the mechanism to request any information or document. In clause 4, has listed all the document/information that can be requested by the interested parties such as: a. Land title/ user rights b. Occupational safety and health plan c. HCV documentation d. Detail of complaint or grievances.	
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 -	Kulim (M) Berhad established Consultation and Communication procedure with document number SQD/SMS/1.1, issue number 01 and dated 01/08/2020. The procedure describes of 2 categorized in communication and consultation includes internal and external parties. For first category, the internal communication is through muster, meeting, notice board, inspection and others. While for external communication, through meeting, telephone, fax, email and others. Communication internal and external will be done through the person in charge that has been appointed which basically the social person in charge. The PIC is responsible to disclose, implement, made available and explain consultation and communication procedure to all relevant stakeholders.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Kulim (M) Berhad has conduct stakeholder consultation meeting which being held virtually dated 26/09/2022. 70 pax attended through Microsoft team which includes with government agencies, transporters', contractors, suppliers, union, schools, and local communities. Agenda includes introduction and awareness on sustainability, NDPE and ESG implementation, traceability, new project development and others matters.	
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 -	<p>Kulim (M) Berhad established Consultation and Communication procedure with document number SQD/SMS/1.1, issue number 01 and dated 01/08/2020.</p> <p>The procedure describes social person in-charge at respective operating units as responsible person to disclose, implement, made available and explain consultation and communication to all relevant stakeholders.</p> <p>Based appointment letter reviewed as follow:</p> <ol style="list-style-type: none"> 1. Sungai Papan Estate's Senior Manager has appointed Mr. Suhaimi bin Sidek, Assistant Manager as person in-charge of communication and consultation dated 01/01/2022. 2. Basir Ismail Estate's manager has appointed Mr. Redzwan Bin Syahlan, Assistant Manager as person in-charge of communication and consultation dated 01/04/2022. <p>R.E.M Estate's manager has appointed Pn. Noorzilah Binti Ayob, General Clerk as person in-charge of communication and consultation dated 01/04/2022.</p>	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate has maintained list of stakeholders for 2022 updated 01/08/2022 based on the category.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>The list includes with external stakeholders such as: - Relevant government agencies (e.g., DOE, DOA, Immigration Department, Department of Safety and Health, Labour Department) - Contractors - Suppliers - Consultants - Neighbouring estates - Clinics, hospitals, fire brigade, police, etc. Correspondence with stakeholders is properly maintained and records of all consultation and communication during the past one year and records of action taken are also properly maintained.</p> <p>Kulim (M) Berhad has conduct stakeholder consultation meeting which being held virtually dated 26/09/2022. 70 pax attended through Microsoft team which includes with government agencies, transporters', contractors, suppliers, union, schools, and local communities. Agenda includes introduction and awareness on sustainability, NDPE and ESG implementation, traceability, new project development and others matters.</p>	
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).</p> <p>- Major compliance -</p>	<p>SOP for Traceability was available [doc. No.: SQD/SMS/2.1, dated 17/02/2022, issue 1, rev.06]. It outlined the traceability implementation from reception of FFB until the dispatch of CPO and PK.</p>	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>Inspection on compliance with the traceability procedure is regularly checked through supply chain internal audit. The internal audit report, which was carried out together with other schemes such as RSPO and ISCC, was available for verification. Apart from that, some elements of traceability are also covered during Plantation Inspectorate and Agronomist Visit.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The head of each operating unit would automatically be the appointed person responsible for traceability system [Ref.: letter from Head of Plantation Division [SQD/ADMIN/019/21], dated 15/09/2021].	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	Deliveries of FFB to mill is recorded in the crop book, which has the information about: 1. Date of delivery 2. Transporter identity no. 3. Dispatch ticket no. 4. Mill weighbridge ticket no. 5. Field no. (origin of the FFB) 6. Weight delivered (mt) All the data will be registered in the estate's accounting system for compilation. 7. MSPO certificate number and validity period.	Complied
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	The estates continued to commit their compliance with legal requirements. Among the evidence of compliance verified are as follows: <u>Sg Papan Estate</u> 1. MPOB License no. 570243002000, valid until 28/02/2023 2. Air compressor CF, #JH PMT 3886, valid until 25/08/2023	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>3. Permit to store diesel, serial no. J003029, ref: KPDNKK.J.KTG/PERMIT 0048 (PD) valid until 01/03/2023 with approved storage capacity of 10,500 liter</p> <p>4. Weighbridge stamping certificate no. B1973607, ref. no. JJB-ATK 003475 2.1K Q025373. Capacity: 60,000 kg model AVERY ZM305.</p> <p><u>Basir Ismail Estate</u></p> <p>1. MPOB License no. 501258102000, valid until 31/3/2023 (selling and moving of FFB)</p> <p>2. MPOB nursery license, 620410011000, production, selling and moving and storage of <i>SLGBIJI</i> valid until 31/8/2023.</p> <p>3. Air compressor CF, #JH PMT 24676, valid until 25/08/2023</p> <p>4. Permit to store diesel, serial no. J003188, ref: KPDNKK.J.KTG/PERMIT 0153 (PD) valid until 28/12/2022 with approved storage capacity of 10,000 liter</p> <p>5. Weighbridge stamping certificate no. D049128, ref. no. DE 18-001424. Capacity: 80,000 kg model BDI 2001B valid until 7/12/2022.</p> <p><u>REM Estate (including Ulu Tiram division)</u></p> <p>1. MPOB License no. 5012259002000, valid until 31/3/2023 (selling and moving of FFB) for REM Estate</p> <p>2. MPOB license no. 501257302000, valid until 31/03/2023 (selling and moving of FFB) for Ulu Tiram Estate</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Permit to store diesel, serial no. J004247, ref: KPDNKKJ-JB/26/5A/11/811 (P/D) (P13) valid until 9/10/2024 with approved storage capacity of 14,000 liter (REM Estate)</p> <p>4. Air compressor CF, JH PMT 22863, valid until 26/07/2023 (Ulu Tiram Estate)</p> <p>5. Permit to store diesel, serial no. J005942, ref: KPDNKK.J.KTG/PERMIT 0040 (PD) valid until 26/07/2023 with approved storage capacity of 10,000 liter (Ulu Tiram Estate)</p>	
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 applicable laws are listed in "Kulim Group Compliance Framework". The list is also used to record the status of compliance. Among the applicable laws registered are EQA, OSHA, FMA, and Employment Act, to name a few. Evaluation of compliance carried out every 2 monthly basis by PRC for each region. For example, latest Kulim Group Compliance Framework dated 1/7/22 – 31/8/22.</p>	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Among the medium used in updating the legal register were websites, subscription to legal information provider and mass media.</p>	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>The Executive Regional Controller of Southern Region has been appointed as the person in-charged for Person Responsible for Compliance (PRC) (ref.: appointment letter (24) RMI/COM/GM/2022/24, dated 21/07/2022) to be the person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p>	Complied
Criterion 4.3.2 – Lands use rights			

Criterion / Indicator	Assessment Findings	Compliance
<p>4.3.2.1 The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -</p>	<p>Kulim (M) Berhad kept their document of evidence of legal ownership for oil palm cultivation activities that do not diminish the land use rights of other users for all estates.</p> <p>Document review for sampled estates, verified as follow: Sungai Papan Estate, there are 17 land titles.</p> <p>Details as per below:</p> <ol style="list-style-type: none"> 1. HSD 13179 leased for 99 years from 23/09/1991 2. HSD 13178 leased for 99 years from 23/09/1991 3. HSD 13177 leased for 99 years from 23/09/1991 4. HSD 13176 leased for 99 years from 23/09/1991 5. HSD 13175 leased for 99 years from 23/09/1991 6. HSD 13171 leased for 99 years from 23/09/1991 7. HSD 13174 leased for 99 years from 23/09/1991 8. HSD 13173 leased for 99 years from 23/09/1991 9. HSD 13172 leased for 99 years from 23/09/1991 10. HSD 13163 leased for 99 years from 23/09/1991 11. HSD 13164 leased for 99 years from 23/09/1991 12. HSD 13165 leased for 99 years from 23/09/1991 13. HSD 13166 leased for 99 years from 23/09/1991 14. HSD 13167 leased for 99 years from 23/09/1991 15. HSD 13168 leased for 99 years from 23/09/1991 16. HSD 13169 leased for 99 years from 23/09/1991 17. HSD 13170 leased for 99 years from 23/09/1991 <p>All land title is stated under the term of 'tanah ini hendaklah ditanam</p>	<p>Complied</p>

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Criterion / Indicator	Assessment Findings	Compliance
	<p>dengan tanaman Kelapa Sawit'. And the ownership under is under Mahamurni Plantations Sdn Bhd, a subsidiary to Kulim (M) Berhad. Total area of the estate is 3,025.8798 ha.</p> <p>Basir Ismail Estate, there are 29 land titles. Details as per below:</p> <ol style="list-style-type: none"> 1. G 293020 perpetuity ownership to Kulim (M) Bhd from 10/01/1989 total 1,607.3691 ha 2. G 22665 perpetuity ownership to Kulim (M) Bhd from 13/03/1968 total 0.2696 ha 3. G 22664 perpetuity ownership to Kulim (M) Bhd from 13/03/1968 total 1,061.4888 ha 4. G 91223 perpetuity ownership to Kulim (M) Bhd from 15/06/1968 total 5.5948 ha 5. G 105251 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 14.7836 ha 6. G 105250 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 15.2642 ha 7. G 105249 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 17.4141 ha 8. G 105248 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 18.7673 ha 9. G 105247 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 16.8956 ha 10. G 105246 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 19.3743 ha 	

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Criterion / Indicator	Assessment Findings	Compliance
	11. G 105245 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 18.9949 ha 12. G 105244 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 17.4267 ha 13. G 105243 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 17.9705 ha 14. G 105242 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 18.6155 ha 15. G 105241 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 19.1467 ha 16. G 105240 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 17.9579 ha 17. G 105239 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 19.0961 ha 18. G 105238 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 18.1855 ha 19. G 105237 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 19.2731 ha 20. G 105235 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 19.172 ha 21. G 105259 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 3.2552 ha 22. G 105258 perpetuity ownership to Kulim (M) Bhd from 15/06/2004 total 217.8217 ha 23. G 105257 perpetuity ownership to Kulim (M) Bhd from 16/06/2004 total 2.4408 ha	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>24. G 105256 perpetuity ownership to Kulim (M) Bhd from 15/06/2004 total 2.1701 ha</p> <p>25. G 105255 perpetuity ownership to Kulim (M) Bhd from 15/06/2004 total 6.0804 ha</p> <p>26. G 89142 perpetuity ownership to Kulim (M) Bhd from 28/11/2002 total 5.9564 ha</p> <p>27. G 105254 perpetuity ownership to Kulim (M) Bhd from 15/06/2004 total 0.7765 ha</p> <p>28. G 105253 perpetuity ownership to Kulim (M) Bhd from 15/06/2004 total 0.2479 ha</p> <p>29. G 105252 perpetuity ownership to Kulim (M) Bhd from 15/06/2004 total 2.2966 ha.</p> <p>All land title is stated under the term of 'tanah ini hendaklah ditanam dengan tanaman Kelapa Sawit'. And the ownership under is under Mahamurni Plantations Sdn Bhd, a subsidiary to Kulim (M) Berhad. Total area of the estate is 3,025.8798 ha.</p> <p>REM Estate, there are 14 land titles. Details of sample land title as per below:</p> <ol style="list-style-type: none"> 1. PN 13369 leased for 999 years from 08/12/2005 total 1013.3312 ha 2. HSD 48816 leased for 999 years from 11/11/2018 total 166.063 ha 3. PN 73313 leased for 999 years from 20/03/2017 total 783.7 ha 4. G 91216 unlimited ownership to Kulim (M) Bhd from 22/02/2005 total 42.4413ha 5. G 88831 perpetuity ownership to Kulim (M) Bhd from 01/01/2003 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>total 95.4046 ha</p> <p>6. HSD 303 perpetuity ownership to Kulim (M) Bhd from 28/02/1970 total 9.0042 ha</p> <p>7. G 85677 perpetuity ownership to Kulim (M) Bhd from 28/11/2002 total 61.3857 ha</p> <p>8. G 88677 perpetuity ownership to Kulim (M) Bhd from 08/12/2005 total 34.2971 ha</p> <p>9. G 81547 perpetuity ownership to Kulim (M) Bhd from 29/11/2002 total 42.5172 ha</p> <p>10. G 49873 perpetuity ownership to Kulim (M) Bhd from 03/11/1994 total 42.39 ha</p> <p>11. G 49874 perpetuity ownership to Kulim (M) Bhd from 03/11/1994 total 234 ha</p> <p>12. G 49875 perpetuity ownership to Kulim (M) Bhd from 03/11/1994 total 532.5 ha</p> <p>13. G 49876 perpetuity ownership to Kulim (M) Bhd from 03/11/1994 total 0.3928 ha</p> <p>14. G 49853 perpetuity ownership to Kulim (M) Bhd from 03/11/1994 total 51.18 ha</p> <p>15. G 49854 perpetuity ownership to Kulim (M) Bhd from 03/11/1994 total 105.2 ha</p> <p>All land title is stated under the term of 'tanah ini hendaklah ditanam dengan tanaman Kelapa Sawit.' And the ownership is under Kulim (Malaysia) Berhad For total 2,200.4759 ha.</p>	
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of	Kulim (M) Berhad kept their document of evidence of legal ownership for oil palm cultivation activities that do not diminish the land use	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	the land. - Major compliance -	rights of other users for all estates. There is evidence of document showing lease on land for estates and has been verified based on the land title that has been provided. Detail as per indicator 4.3.2.1.	
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Kulim (M) Berhad has maintained boundaries stone at each estate as follow. 1. Sungai Papan Estate had identified 275 boundary stones and marked in estate map. 2. Basir Ismail Estate had identified 99 boundary stones and marked in estate map. 3. R.E.M Estate had identified 121 boundary stones and marked in estate map. Onsite visit to all estates verified that the boundary stone clearly demarcated and visibly maintained.	Complied
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	Kulim (M) Berhad has established land encroachment procedure with document number PROP/MP/5 revision number 04 revised on 09/06/2020. Mentioned the objective of the procedure is to maintain the procedures on handling properties encroachment cases. Kulim (M) Berhad kept their document of evidence of legal ownership for oil palm cultivation activities that do not diminish the land use rights of other users for all estates. There is no issue pertaining to land dispute or encroachment.	Complied
Criterion 4.3.3 – Customary rights			

Criterion / Indicator		Assessment Findings	Compliance
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. Kulim (M) Berhad kept their document of evidence of legal ownership for oil palm cultivation activities that do not diminish the land use rights of other users for all estates. Therefore, no encroachment of land.	Not Applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	Not applicable since there is no customary rights. Kulim (M) Berhad kept their document of evidence of legal ownership for oil palm cultivation activities that do not diminish the land use rights of other users for all estates. The estates' maps are reviewed to confirm the location of all sampled estates.	Not Applicable
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 rights. Kulim (M) Berhad kept their document of evidence of legal ownership for oil palm cultivation activities that do not diminish the land use rights of other users for all estates. No issue of land dispute or encroachment. Thus, no FPIC required.	Not Applicable
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Kulim (M) Berhad has established SOPs for Social Impact Assessment document number SQD/SMS/3.6 dated 01/08/2020. Mentioned in the SOPs that assessment need to be done with participation of affected parties. Onsite interview with PIC from SQD department informed that assessment has identified positive, negative, and other initiative which	Complied

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Criterion / Indicator		Assessment Findings			Compliance									
		<p>been made by providing feedback form to employees, contractor, and stakeholders if there is any respond.</p> <p>Based on SIA action plan, sampled estates have identified as follow issued:</p> <table border="1"> <thead> <tr> <th>Estates</th> <th>Issued</th> <th>Action Taken</th> </tr> </thead> <tbody> <tr> <td>Sungai Papan Estate</td> <td>1 issue has been highlighted which is related to worker to save worker passport by their own.</td> <td>The action taken due to the issues occurred, management had acted by issued the action in Penyerahan Passport – Pekerja Asing with document number ver. 1.0/SID, dated 04/08/2022.</td> </tr> <tr> <td>Basir Ismail Estate</td> <td>2 issues have been highlighted which is related to worker to save worker passport by their own and double deduction for Surau in February 2022.</td> <td>The action taken due to the issues occurred, management had acted by issued the action in Penyerahan Passport – Pekerja Asing with document number ver. 1.0/SID, dated 04/08/2022. Internal Auditor had raised the issue related to double deduction for Surau in February 2022 in 05/07/2022. Non-conformance Report had identified with root cause that the double charges for Surau deduction during the transfer data from i-plant to new checkroll system; K-plant. Immediate Action Plan: the estate has returned the double paid amount RM2.00 per person. Payment was</td> </tr> </tbody> </table>			Estates	Issued	Action Taken	Sungai Papan Estate	1 issue has been highlighted which is related to worker to save worker passport by their own.	The action taken due to the issues occurred, management had acted by issued the action in Penyerahan Passport – Pekerja Asing with document number ver. 1.0/SID, dated 04/08/2022.	Basir Ismail Estate	2 issues have been highlighted which is related to worker to save worker passport by their own and double deduction for Surau in February 2022.	The action taken due to the issues occurred, management had acted by issued the action in Penyerahan Passport – Pekerja Asing with document number ver. 1.0/SID, dated 04/08/2022. Internal Auditor had raised the issue related to double deduction for Surau in February 2022 in 05/07/2022. Non-conformance Report had identified with root cause that the double charges for Surau deduction during the transfer data from i-plant to new checkroll system; K-plant. Immediate Action Plan: the estate has returned the double paid amount RM2.00 per person. Payment was	
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Criterion / Indicator		Assessment Findings		Compliance
			<p>paid in cash to the employees. Preventive action plan: estate has liaised with system provider on the deduction to ensure the system has been corrected accordingly. Completion of the issued raised was on 01/08/2022. Evidence document: 'Pemulangan potongan gaji terlebih (surau)' was sighted and the payment made to all employees with thumbprint by the workers no. e120000094, e120001017, e120001417, e120001494. From the sampled of all 13 workers payslips (for months of August & April 2022) for Basir Ismail Estate;</p> <ol style="list-style-type: none"> 1. Marlia, General Worker, E120001180, Surau deduction: RM2.00) 2. Muazin, Harvester, E120001438, Surau deduction: RM2.00) 3. Hirmawandi, Harvester, E120001298, Surau deduction: RM2.00) 4. Muhammad Johandi, Ramp Attendant, E120001283, Surau deduction: RM2.00) 5. Baetul Angkasah, General Worker, E120001483, Surau 	

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Criterion / Indicator		Assessment Findings			Compliance
				deduction: RM2.00) 6. Siti Unengsih, Office Staff, E120001211, Surau deduction: RM2.00) 7. Suprapti, Gardener, E120000270, Surau deduction: RM2.00) 8. Asman Bin Abas, Tractor Driver, E120000031, Surau deduction: RM2.00) 9. S Bandiah Bin Pamol, Gardener, E120000066, Surau deduction: RM2.00) 10. Mohamad Afiq bin Ramli, Foreman, E120001510, Surau deduction: RM2.00) 11. Siti Noreszah Abdullah, General Worker, E120001578, Surau deduction: RM2.00) 12. Mohamad Haikal Hafiz, General Worker, E120001622, new hired by September 2022 13. Mohamad Najmi Azman, General Worker, E120001620, new hired by September 2022	
		R.E.M Estate	1 issue has been highlighted which is related to worker to	The action taken due to the issues occurred, management had acted by issued the action in 'Penyerahan Passport – Pekerja Asing' with	

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Criterion / Indicator		Assessment Findings		Compliance
		save worker passport by their own.	document number ver. 1.0/SID, dated 04/08/2022.	
Criterion 4.4.2: Complaints and grievances				
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Kulim (M) Berhad has established Grievance Procedure with document number; SQD/SMS/4.1 issue:1 dated 01/08/2020.		Complied
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	This procedure describes of managing complaints and grievances raised by all parties including internal (employees) and external stakeholders (statutory bodies, local communities, smallholders, and NGOs).		Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	Kulim (M) Berhad has established Grievance Procedure with document number; SQD/SMS/4.1 issue:1 dated 01/08/2020.		Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	The procedure describes timeline for resolution as per the following: Employee – matter to be settled within 10 working days. Others – to obtain satisfaction within 7 working days. The Company’s whistle blowing Policy which approved by Kulim (M) Berhad’s board of director dated 10/09/2021 provides Complied PF824 MSPO Public Summary Report Revision 1 (Feb 2020) Page 31 of 131 anonymity and assurance against retaliation and immunity to the whistle blower.		Complied
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	Document review, there has no complaint received from the workers and during the stakeholder consultation.		Complied

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Criterion / Indicator		Assessment Findings	Compliance
- Major compliance -			
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Kulim (M) Berhad has advertised job vacancy to local community surrounding by displayed to Masjid / Surau notice board, website and involve in `Karnival Kerjaya Negeri Johor 2022 on dated 06/03/2022.</p> <p>In additional to that, the management of each sampled estates has taken their own initiative to provide contribution to nearby stakeholders as per below:</p> <ol style="list-style-type: none"> 1. Sungai Papan Estate donate to schools (SJK Tamil Ladang Sg Papan and Sek. Agama Tanjung Serindit) located within estate dated 17/12/2021 and 01/12/2021 2. Basir Ismail Estate donate to school (SK Nam Heng) which located within estate dated 29/09/2022 and 10/03/2022. 3. R.E.M Estate donate to school (SK Bandar) dated 09/10/2021. <p>Review on list of workers stated there are local workers been hired by Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate.</p> <p>Onsite interview with employees during stakeholder consultation, verified Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate hired locals as their workers and staffs.</p>	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>The Group Occupational Safety & Health Management Policy had been established and implemented. The policy was signed by the Managing Director of Kulim (Malaysia) Berhad on 01/10/2021 and displayed prominently on notice boards in English and local language Bahasa Malaysia. The Policy is implemented through the OSH activities by the</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																								
		<p>SID Executives and monitored by SI Department at Head Office. Included in the policy is the commitment of the Company to.</p> <ul style="list-style-type: none"> a) Comply or where practicable exceed applicable OSH legislation, regulations and codes of practices. b) Regularly review and audit the OSH management systems to ensure that they remain relevant and appropriate. c) Effective communication of this policy to all employees and other affected parties d) Regularly and continuously conduct education, training and awareness program on OSH to all parties concerned. <p>The implementation of OSH plan was monitored by internal audits conducted by OSH executives from SI Department and Regional Office.</p>																									
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). 	<ul style="list-style-type: none"> a) The OSH policy is communicated through training session and also during muster. Ad hoc training is also being carried in a smaller group of employees. <i>Reference training 4.4.6.1.</i> b) The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. The HIRARC among others covered activities as follows. <table border="1"> <thead> <tr> <th></th> <th>Activity</th> <th>No</th> <th>Activity</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Office / Clinic /Store</td> <td>10</td> <td>Harvesting-MB system</td> </tr> <tr> <td>2</td> <td>Security</td> <td>11</td> <td>Manuring</td> </tr> <tr> <td>3</td> <td>Weeding /Chemical</td> <td>12</td> <td>Replanting</td> </tr> <tr> <td>4</td> <td>P&D – rat baiting</td> <td>13</td> <td>Waste Management</td> </tr> <tr> <td>5</td> <td>Boundary & census</td> <td>14</td> <td>Workshop</td> </tr> </tbody> </table>		Activity	No	Activity	1	Office / Clinic /Store	10	Harvesting-MB system	2	Security	11	Manuring	3	Weeding /Chemical	12	Replanting	4	P&D – rat baiting	13	Waste Management	5	Boundary & census	14	Workshop	Complied
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<p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<table border="1" data-bbox="1086 432 1865 568"> <tr><td>6</td><td>Road bridges</td><td>15</td><td>Nursery</td></tr> <tr><td>7</td><td>Drainage & culverts</td><td>16</td><td>Break time</td></tr> <tr><td>8</td><td>transportation</td><td>17</td><td>Weighbridge</td></tr> <tr><td>9</td><td>COVID-19</td><td>18</td><td>Landfill</td></tr> </table> <p>Full review for the HIRARC was conducted by the ESH committee and no major changes were observed in term of hierarchy to determine appropriate control measures. They are made on annual basis or whenever a situation deemed necessary in event of accident or new machinery / work process. All HIRARC prepared were adequate to address any situation of the risk management. All HIRARC were verified and approved accordingly.</p> <table border="1" data-bbox="1093 847 1865 916"> <tr><td></td><td></td><td>Sg Papan</td><td>REM</td><td>Basir Ismail</td></tr> <tr><td>1</td><td>HIRARC review</td><td>15/08/22</td><td>24/06/22</td><td>01/01/22</td></tr> </table> <p>c) The estates provide training to the workers and staff exposed to pesticides and chemicals. The following training sessions were recorded.</p> <table border="1" data-bbox="1093 1070 1865 1390"> <thead> <tr><th></th><th>Subject</th><th>REM</th><th>B Ismail</th><th>S Papan</th></tr> </thead> <tbody> <tr><td>1</td><td>Spraying Calibration</td><td>04/8/22</td><td>11/8/22</td><td>13/1/22</td></tr> <tr><td>2</td><td>Spill containment - Workshop</td><td>12/6/22</td><td>14/7/22</td><td>21/4/22</td></tr> <tr><td>3</td><td>chemical Handling.</td><td>12/5/22</td><td>24/8/22</td><td>16/2/22</td></tr> <tr><td>4</td><td>Scheduled waste handling</td><td>10/8/22</td><td>20/9/22</td><td>14/3/22</td></tr> <tr><td>5</td><td>Water treatment/sampling</td><td>17/5/22</td><td>12/4/22</td><td>14/6/22</td></tr> <tr><td>6</td><td>Triple Rinsing/Chemical Containers</td><td>10/2/22</td><td>21/7/22</td><td>17/3/22</td></tr> </tbody> </table>	6	Road bridges	15	Nursery	7	Drainage & culverts	16	Break time	8	transportation	17	Weighbridge	9	COVID-19	18	Landfill			Sg Papan	REM	Basir Ismail	1	HIRARC review	15/08/22	24/06/22	01/01/22		Subject	REM	B Ismail	S Papan	1	Spraying Calibration	04/8/22	11/8/22	13/1/22	2	Spill containment - Workshop	12/6/22	14/7/22	21/4/22	3	chemical Handling.	12/5/22	24/8/22	16/2/22	4	Scheduled waste handling	10/8/22	20/9/22	14/3/22	5	Water treatment/sampling	17/5/22	12/4/22	14/6/22	6	Triple Rinsing/Chemical Containers	10/2/22	21/7/22	17/3/22	
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		7	PPE adherence	28/3/22	02/10/22	26/7/22													
		8	HCV/Buffer Zone - Weeding	09/2/22	22/9/22	21/4/22													
		<p>d) Details of other training are available 4.4.6.1 (training and competency). OSH programs are also included. Common programs are initiated from HQ level e.g., OSH meeting, workplace inspection, inspection on PPE, training on MSPO/RSPO etc.</p> <p>The estates provide PPE to the employees relevant to the work handled by the workers. The list of PPE provided are as below:</p> <table border="1"> <thead> <tr> <th></th> <th>Worker's category</th> <th>Type of PPE</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Harvesters</td> <td>Safety Helmet, Sickle Cover, Hand Glove. Wellington Boots</td> </tr> <tr> <td>2</td> <td>Sprayers</td> <td>Respirator, Nitrile Glove (Chemical Resistant) Goggles, Wellington Boots, Apron</td> </tr> <tr> <td>3</td> <td>Fertiliser applicators</td> <td>Apron, Wellington Boots, Dust Mask</td> </tr> </tbody> </table> <p>Records of PPE issuance for the estates were sighted. During the site visit workers were observed to be in their respective PPE.</p>						Worker's category	Type of PPE	1	Harvesters	Safety Helmet, Sickle Cover, Hand Glove. Wellington Boots	2	Sprayers	Respirator, Nitrile Glove (Chemical Resistant) Goggles, Wellington Boots, Apron	3	Fertiliser applicators	Apron, Wellington Boots, Dust Mask	
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		<p>e) The estates have established SOP for chemical handling. This is available in Agriculture manual and SOP provided in the Company's documents - Operational Control Procedure under subject Chemical Safety Management. This includes compliance related to;</p> <ul style="list-style-type: none"> - Conduct/reassess CHRA - Review of chemical register 																	

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		<ul style="list-style-type: none"> - Chemical management assessment review - Conduct health surveillance. <p>The document was sighted and verified.</p> <p>f) The Estates Managers respectively were appointed as the Chairman of the OSH committee via letters dated 15/09/21. The letter of appointment for the Managers is signed by the Chairman ESG based at Head Office.</p> <p>The Managers subsequently assigned duties of OSH coordinators to the Assistants for the down line implementation of OSH practices in the estates. All identified Executives were officially given a letter for such an appointment. The estates management conduct regular two-way communication with their employees through the quarterly OSH meeting. The dates of meeting held are recorded below.</p> <table border="1"> <thead> <tr> <th></th> <th>Estate</th> <th>1st</th> <th>2nd</th> <th>3rd</th> <th>4th</th> <th>Appointment</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>S Papan</td> <td>20/9/22</td> <td>23/06/22</td> <td>16/03/22</td> <td>09/12/21</td> <td>15/09/21</td> </tr> <tr> <td>2</td> <td>B Ismail</td> <td>21/8/22</td> <td>26/5/22</td> <td>10/2/22</td> <td>27/12/21</td> <td>15/09/21</td> </tr> <tr> <td>3</td> <td>REM</td> <td>29/9/22</td> <td>23/6/22</td> <td>24/3/22</td> <td>22/12/21</td> <td>15/09/21</td> </tr> </tbody> </table> <p>g) The minutes of meeting dated 20/09/22, 26/05/22 and 24/03/22 for Sg Papan, Basir Ismail and REM Estate respectively were sighted and verified. REM had a parallel meeting separately for the REM and UTE divisions. Workers during the meeting participated in the discussion mainly on housing and safety. This agenda list to be refined for a retrieved discussion relating safety, environmental</p>		Estate	1st	2nd	3rd	4th	Appointment	1	S Papan	20/9/22	23/06/22	16/03/22	09/12/21	15/09/21	2	B Ismail	21/8/22	26/5/22	10/2/22	27/12/21	15/09/21	3	REM	29/9/22	23/6/22	24/3/22	22/12/21	15/09/21	
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Criterion / Indicator		Assessment Findings	Compliance																
		<p>and health. The agenda as discussed during the meeting among others includes the following;</p> <ul style="list-style-type: none"> a) Introduction b) Matters arising c) Presentation from Head Section d) Feedback from Chairman e) Accident Statistics f) Other matters. <p>h) Accident and emergency procedures are available in the SOP. The estates had procedures emergencies situation as listed below in the table. There was formation of ERP Team & ERP for all the identified incidences. The organisation chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure, guidelines were issued by SID and amended to tailor to the situation differences in the estates and mills.</p> <table border="1"> <thead> <tr> <th></th> <th>Emergencies Situation</th> <th>Mill</th> <th>Estate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Fire Hazard</td> <td>/</td> <td>/</td> </tr> <tr> <td>2</td> <td>Injury At Site</td> <td>/</td> <td>/</td> </tr> <tr> <td>3</td> <td>Dieseline /chemical spillage</td> <td>/</td> <td>/</td> </tr> </tbody> </table> <p>i) ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified</p>		Emergencies Situation	Mill	Estate	1	Fire Hazard	/	/	2	Injury At Site	/	/	3	Dieseline /chemical spillage	/	/	
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		<p>organisation who can demonstrate their suitability to provide training. Among others the training held are as follows;</p> <table border="1"> <thead> <tr> <th></th> <th>Subject</th> <th>REM</th> <th>B Ismail</th> <th>S Papan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Spill containment - Workshop</td> <td>12/6/22</td> <td>14/7/22</td> <td>21/4/22</td> </tr> <tr> <td>2</td> <td>Chemical handling</td> <td>12/5/22</td> <td>24/8/22</td> <td>16/2/22</td> </tr> <tr> <td>3</td> <td>Scheduled waste handling</td> <td>10/8/22</td> <td>20/9/22</td> <td>14/3/22</td> </tr> <tr> <td>4</td> <td>Emergency Respond Plan - Spill</td> <td>22/9/22</td> <td>14/7/22</td> <td>18/7/22</td> </tr> <tr> <td>5</td> <td>Fire drill training</td> <td>22/9/22</td> <td>15/4/22</td> <td>10/2/22</td> </tr> <tr> <td>6</td> <td>First aid / CPR</td> <td>22/9/22</td> <td>30/9/22</td> <td>11/4/22</td> </tr> </tbody> </table> <p>The estates trained their nominated employees for First Aid mainly those involved in the field operations. A training program Basic Occupational First Aider & CPR was organised by KSTS at Head Office level attended by employees nominated by the Estates. This was sighted in the training in 2021 recorded for the estates in indicator 4.4.6.1 A First Aid Kit equipped with approved 16 items were available and replenished on a weekly basis. Distribution of the 1st Aid Kit are made at the following places/personnel among others.</p> <ul style="list-style-type: none"> a) Office/AP Post b) Chemical Store/Fertiliser Store c) Workshop d) Field staff/Mandores. 		Subject	REM	B Ismail	S Papan	1	Spill containment - Workshop	12/6/22	14/7/22	21/4/22	2	Chemical handling	12/5/22	24/8/22	16/2/22	3	Scheduled waste handling	10/8/22	20/9/22	14/3/22	4	Emergency Respond Plan - Spill	22/9/22	14/7/22	18/7/22	5	Fire drill training	22/9/22	15/4/22	10/2/22	6	First aid / CPR	22/9/22	30/9/22	11/4/22	
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		<p>The boxes kept by the mandores were sighted during the field visit. All the estates had regular briefing to the 1st Aid Kit holders on the management of the content and usage. The sessions were briefed by the HA/MA.</p> <p>j) Records of all accidents are kept in the estates for a min of 7 years. Accident incidences are reviewed during safety meetings. Records in 2021 as extracted from the JKPP 8 of respective units as shown below:</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th>REM</th> <th>Sg Papan</th> <th>Basir Ismail</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>No of cases</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td>2</td> <td>LTI</td> <td>0</td> <td>0</td> <td>3</td> </tr> <tr> <td>3</td> <td>JKPP8</td> <td>13/01/2022</td> <td>17/01/2022</td> <td>11/01/22</td> </tr> </tbody> </table> <p>1 case in BIE FFB collection activity on 14/4/21 with LTI of 3 days. JKPP 6 was submitted 26/04/21 with internal investigation made.</p>			REM	Sg Papan	Basir Ismail	1	No of cases	0	0	1	2	LTI	0	0	3	3	JKPP8	13/01/2022	17/01/2022	11/01/22	
		REM	Sg Papan	Basir Ismail																			
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3	JKPP8	13/01/2022	17/01/2022	11/01/22																			
Criterion 4.4.5: Employment conditions																							
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad has established sustainability policy which newly revised and insert with Kulim’s Sustainability & Initiatives Council Meeting in 29/07/2020. The transition period is effectively dated 01/10/2020. This Policy is documented and affirms the Company’s commitment to protect and advance human rights, including prohibiting retaliation, intimidation, and harassment against Human Rights Defenders, whistle blowers, complainants and community spokespersons.</p> <p>Other than that, the management has established internal policy on social that has been document in the document title core labour</p>	Complied																				

Criterion / Indicator		Assessment Findings	Compliance
		<p>standard dated 01/05/2018. Mentioned in the policy that the management emphasize on employment of children and young persons, forced and bonded labour, occupational safety and health, remuneration and others.</p> <p>Kulim (M) Berhad has conducted briefing on the company policies to workers during mustercall at each estate as follow:</p> <ol style="list-style-type: none"> 1. Basir Ismail Estate brief Core Labour Standards Policy dated 29/05/2022. 2. Basir Ismail Estate brief People Policy dated 11/08/2022 3. R.E.M Estate brief Core Labour Standards Policy dated 23/01/2022 4. R.E.M estate brief People Policy dated 14/02/2022. 	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad has established Sustainability Policy signed by Managing Director dated 01/10/2021, mentioned that the management did not engage in discrimination of race, ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age.</p> <p>Onsite interview with workers informed they have been treated fairly and there is no discrimination has been practices.</p> <p>Kulim (M) Berhad conduct briefing on wages and annual leave to workers at each estate as follow:</p> <ol style="list-style-type: none"> 1. Basir Ismail Estate dated 28/09/2022. 2. R.E.M Estate dated 26/05/2022. 	Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based</p>	<p>Kulim (M) Berhad is committed to ensure that workers' wages are in line and meet the minimum wages. Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate are in Kota Tinggi district and the minimum wages is at RM1,200.</p>	Complied

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<p>on minimum wage. - Major compliance -</p>	<p>As per sampled of payslip, verified wages paid accordingly. Sample for Sungai Papan Estate as follow: 1. Ilhamdi, Upkeep, E670000031 2. Yusari Binti M. Sarip, Cook, E670000419 3. Zaini Binti Mohd Zin, E670000383</p> <p>Sample for Basir Ismail estate as follow: 1. Marlia, General Worker, E120001180 2. Muazin, Harvester, E120001438 3. Hirmawandi, Harvester, E120001298 4. Muhammad Johandi, Ramp Attendant, E120001283 5. Baetul Angkasah, General Worker, E120001483 6. Siti Unengsih, Office Staff, E120001211 7. Suprapti, Gardener, E120000270 8. Asman Bin Abas, Tractor Driver, E120000031 9. S Bandiah Bin Pamol, Gardener, E120000066 10. Mohamad Afiq bin Ramli, Foreman, E120001510 11. Siti Noreszah Abdullah, General Worker, E120001578 12. Mohamad Haikal Hafiz, General Worker, E120001622, new hired by September 2022 13. Mohamad Najmi Azman, General Worker, E120001620, new hired by September 2022</p> <p>Sample for R.E.M estate as follow:</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Fauzaniza Khamsan, General Worker, E130001797 2. Fauziah Yusof, General Worker, E130001337 3. Maimah Bakri, General Worker, E130001326 4. Siti Aisah Jamal, General Worker, E130001996 5. Ramesh Sanasamy, General Worker, E130001342 6. Thanalechumy Munusamy, General Worker, E130000034 7. Sunaryo Sadiyo, Gardener, E130001415 8. Andi, Harvester, E130001959 9. Mahsan Ali, Harvester, E130001973 10. Anna Sri Wahyuni, General Worker, E130001892 11. Kalimi Nurhafiah Jahum Sul, General Worker, E130001943 12. Rahim, General Worker, E130002039, Lalu Suhandi, General Worker, E130002075. 	
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>Kulim (M) Berhad has ensure their contractors follow the industrial best practices in terms of hiring their own employee. In the Memorandum of Agreement; Transportation Agreement, contract agreement: KMB/LBI 4/2017, KMB/REM 3/2017 (2/2022), REM 26/2022 and REM/UTE 10/2022 stated clause 11, contractor’s employees. The contractor shall be solely responsible for their employees and workmen whereby the contractor shall pay and shall be solely responsible for the payment wages, salary, benefits, EPF contribution, SOCSO and any other benefits required under the laws of Malaysia.</p> <p>4 sample of contractors has been selected for verification which are Ah Teng Earthwork Construction Sdn Bhd for replanting work at Basir Ismail Estate: Integrated Man Sdn Bhd & Pengangkutan Sempurna Sdn Bhd for loading and transporting of fresh fruit bunch from ramp of</p>	Complied

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		<p>estates to Palm Oil Mill and contract agreement for Soko SK Enteprise for harvesting, loading, and transporting FFB form field P14 to ramp at REM Estate.</p> <p>Document review on the sampled contractors' employee payslip verified they paid their employees as per requirement.</p> <p>Example of Ah Teng Earthwork Construction Sdn Bhd' employee payslip as follow:</p> <ol style="list-style-type: none"> 1. Payslip: August 2022, Dickson Ngalang Anak Jawie, General worker, date joined: 15/02/2017, 2. Payslip: August 2022, Lue Tien Chin, Mandore, date joined: 01/04/2012. 3. Payslip: August 2022, Md Fazlan Bin Temon, Mandore, date joined: 18/03/2019. 	
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate have records of information for all employees which contain information such as full name, gender, nationality, date of birth, date of employment, job description, wages, and period of employment.</p>	Complied
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate have records of all employees including contractors' employees. The record containing details such as full name, gender, nationality, date of birth, date of employment, job description, wages, and period of employment.</p> <p>The employment contracts of local workers state that the duration as until retirement age, in accordance with the Minimum Retirement Age Act 2012. While for the foreign workers, the duration is for 2 years.</p>	Complied

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		<p>Among the other terms and conditions in the employment contract include overtime pay, rest day, working hours, rate for working on rest day, termination notice period, public holidays, paid annual leave, paid medical leave, etc. Based on review, the contracts are deemed fair.</p> <p>Other than that, mentioned types of deduction that will be done on mainly basis. Details as per below:</p> <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 35gallon per workers. <p>Document reviewed, the employment contract stated benefits and accommodation that will be provided to the workers for free which are housing, transport to hospital, insurance, working equipment, electricity subsidy, and water subsidy.</p>	
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.</p> <p>- Major compliance -</p>	<p>Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate employees (local and foreign) has signed by both the employer and the employee in employment contracts which contents comply with Employment Act 1955.</p> <p>The working hours and breaks of each individual employee are recorded in their respective employment contracts which clearly stipulate that working hour is 8 hours from 6.30 am until 2.30 pm inclusive of 30 minutes of break time. Any overtime work is paid in accordance with the provisions of the Employment Act 1955.</p> <p>Onsite interview with managements informed time recording time system has been monitored through field supervisor that will records</p>	Complied

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		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.	
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate employees (local and foreign) has signed by both the employer and the employee in employment contracts which contents comply with Employment Act 1955. As per mentioned in the employment contract, stated that working hours is from 6.30 am until 2.30 pm inclusive of 30 minutes of break time. Overtime rate which stated 1.5 for normal hours rate, 2.0 from normal rate for rest days and 3.0 for public holiday and will not exceed 104 hours per months. 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
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 -	Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate employees (local and foreign) has signed by both the employer and the employee in employment contracts which contents comply with Employment Act 1955. As per sampled of employee payslip verified, they paid as per requirement. Any overtime work is paid in accordance with the provisions of the Employment Act 1955. Payment of overtime is at rate of one and a half times the hourly rate of pay on normal working days and two times the hourly rate on rest day.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives	Kulim (M) Berhad has established Core Labour Standard Policy signed by Managing Director dated 01/10/2021.	Complied

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	for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	The policy stated Employment contract, remuneration and working hours. Kulim (M) Berhad shall ensure that employees are given in writing, in a language that they understand with description of the duties, rate of pay, working hours, leave and any other benefits of employment entitle to them.	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate employees are provided with benefits such as free housing with amenities such as football field, badminton / takraw fields, surau / mosque, free medical treatment (includes their dependents) and creche facilities. Water and electricity were subsidized for 30 gallons and 50kWh per person and stated in the employment contract.	Complied
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Kulim (M) Berhad has established sexual harassment policy signed by Managing Director dated 01/10/2021. The policy describes of company derive from the local regulation Employment act 1955. Kulim (M) Berhad is committed to ensure by providing safe workplace with no abuse and no sexual harassment to direct and indirectly to all workers and stakeholders. Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate has established WOW complaint panel which received any complaint especially sexual harassment from the women workers. While for men workers, sexual harassment complaint can be done through complaint and grievance procedure. Other mechanism is the management has established whistle blowing policy which has established channel for any improper conduct that has been discovered. Kulim (M) Berhad has conduct briefin on sexual harassment policy to workers during mustercall at each estate as follow: 1. Basir Ismail Estate conduct briefing dated 20/03/2022 and	Complied

Criterion / Indicator		Assessment Findings	Compliance
		21/12/2021. 2. R.E.M Estate conduct briefing dated 28/01/2022 and 28/03/2022.	
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>Kulim (M) Berhad respected 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. This was mentioned in the Core Labour Standard Policy signed by Managing Director dated 01/10/2021. The workers have their freedom to join the NUPW. This was evident from NUPW membership subscription deductions made in the pay slips.</p> <p>Onsite interview employees informed they have no restriction to join any form of association or union.</p> <p>Kulim (M) Berhad has conduct briefing on freedom of association to workers during mustercall at each estate as follow:</p> <ol style="list-style-type: none"> 1. Basir Ismail Estate conduct briefing dated 05/08/2022. 2. R.E.M Estate conduct briefing dated 02/02/2022 and 16/06/2022. 	Complied
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad had established Core Labour Standards Policy, signed by Managing Director dated 01/10/2021.</p> <p>The policy stated Employment of Children & Young Persons Kulim (M) Berhad shall not knowingly engage in or support the use of child labour as defined by Malaysia Law and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child. Kulim shall take appropriate action to prevent the use of such labour in connection with their activities. Children and/or young workers hall is not exposed to situations in or outside of the workplace that are hazardous, unsafe, and unhealthy.</p> <p>Sungai Papan Estate, Basir Ismail Estate and R.E.M Estate has records of all employees including contractors' employees. The record</p>	Complied

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		containing details such as full name, gender, nationality, date of birth, date of employment, job description, wages, and period of employment. From the document, no workers less than 18 years old being recruited.																																																																		
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 -	Formal training programs for 2022 that covered aspects of the MSPO indicators as well as other salient requirement of the estate's operations. Regular assessments of training needs were available for all the audited sites. A training need identification matrix has been established with target dates for the training identified. The training program among others includes the following subjects. Training was provided during musters and also in session held in the estate's community hall. The following training made for the employees were recorded as follows. Subjects extracted were mainly related to ESH, SOP, and pesticide handling. <table border="1"> <thead> <tr> <th></th> <th>Subject</th> <th>REM</th> <th>B Ismail</th> <th>S Papan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manuring & PPE adherence</td> <td>07/7/22</td> <td>20/9/22</td> <td>19/5/22</td> </tr> <tr> <td>2</td> <td>Harvesting and Collection</td> <td>16/1/22</td> <td>22/9/22</td> <td>26/7/22</td> </tr> <tr> <td>3</td> <td>Spraying Calibration</td> <td>04/8/22</td> <td>11/8/22</td> <td>13/1/22</td> </tr> <tr> <td>4</td> <td>Spill containment - Workshop</td> <td>12/6/22</td> <td>14/7/22</td> <td>21/4/22</td> </tr> <tr> <td>5</td> <td>chemical Handling.</td> <td>12/5/22</td> <td>24/8/22</td> <td>16/2/22</td> </tr> <tr> <td>6</td> <td>Scheduled waste handling</td> <td>10/8/22</td> <td>20/9/22</td> <td>14/3/22</td> </tr> <tr> <td>7</td> <td>Water treatment/sampling</td> <td>17/5/22</td> <td>12/4/22</td> <td>14/6/22</td> </tr> <tr> <td>8</td> <td>Ramp & grading</td> <td>13/2/22</td> <td>-</td> <td>06/4/22</td> </tr> <tr> <td>9</td> <td>Fertiliser sampling</td> <td>09/6/22</td> <td>28/9/22</td> <td>11/5/22</td> </tr> <tr> <td>10</td> <td>Fertiliser handling</td> <td>12/5/22</td> <td>14/7/22</td> <td>21/4/22</td> </tr> <tr> <td>11</td> <td>Emergency Respond Plan - Spill</td> <td>22/9/22</td> <td>14/7/22</td> <td>18/7/22</td> </tr> <tr> <td>12</td> <td>Fire drill training</td> <td>22/9/22</td> <td>15/4/22</td> <td>10/2/22</td> </tr> </tbody> </table>		Subject	REM	B Ismail	S Papan	1	Manuring & PPE adherence	07/7/22	20/9/22	19/5/22	2	Harvesting and Collection	16/1/22	22/9/22	26/7/22	3	Spraying Calibration	04/8/22	11/8/22	13/1/22	4	Spill containment - Workshop	12/6/22	14/7/22	21/4/22	5	chemical Handling.	12/5/22	24/8/22	16/2/22	6	Scheduled waste handling	10/8/22	20/9/22	14/3/22	7	Water treatment/sampling	17/5/22	12/4/22	14/6/22	8	Ramp & grading	13/2/22	-	06/4/22	9	Fertiliser sampling	09/6/22	28/9/22	11/5/22	10	Fertiliser handling	12/5/22	14/7/22	21/4/22	11	Emergency Respond Plan - Spill	22/9/22	14/7/22	18/7/22	12	Fire drill training	22/9/22	15/4/22	10/2/22	Complied
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		14	Tractor/lorry/MB safe driving	15/3/22	30/9/22	06/4/22	
		15	Pollution Cleaning Device PCD	09/6/22	20/9/22	14/3/22	
		16	Triple Rinsing/Chemical Containers	10/2/22	21/7/22	17/3/22	
		17	Fogging /Landfill	04/4/22	20/7/22	06/4/22	
		18	PPE adherence	28/3/22	02/10/22	26/7/22	
		19	HCV/Buffer Zone - Weeding	09/2/22	22/9/22	21/4/22	
		20	MSPO/ISCC Awareness Contractors	26/9/22	26/9/22	23/2/22	
		21	SOP - Lubricant / Diesel Tank	20/5/22	29/9/22	16/5/22	
		22	Bag worm treatment	13/2/22	-	-	
		23	IPM Management	13/2/22	20/1/22	30/9/22	
		24	Zero burning	20/1/22	31/7/22	24/7/22	
		25	MSPO Awareness S/Holder/Workers	11/1/22	15/6/22	10/2/22	
		26	Induction New FW	23/1/22	18/9/22	15/9/22	
		27	Grass Cutting - SOP	13/1/22	-	14/2/22	
		28	Harvesting - MRS Guidelines	16/1/22	22/9/22	24/3/22	
		29	Recycling Campaign	09/2/22	07/6/22	19/7/22	
		30	SOP - Fertilizer Store	07/7/22	28/9/22	-	
		31	Rat Baiting	06/9/22	08/6/22	-	
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>Similar method for identifying the training needs is used in the operating units. The training needs for Sindora CU 2022 training program has been established. The details of the training needs include categories of:</p> <ul style="list-style-type: none"> a) Job descriptions, b) Sections, and c) Employees' group. <p>Included in this program are subjects related to:</p> <ul style="list-style-type: none"> a) Environment e.g. environmental, safety & health policy 				Complied	

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Criterion / Indicator		Assessment Findings	Compliance																																																																																																
		b) Scheduled waste management c) Environmental responsibility, HCV & biodiversity training d) Field activities/operations e) Equipment handling, vehicles maintenance etc.																																																																																																	
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	Formal training program for 2022 that covered aspects of the MSPO indicators as well as other salient requirement of the estate's operations. Regular assessments of training needs were available for all the audited sites. Training Plan for each operating unit were established. A training need identification matrix has been established with target dates for the training identified. The training program among others includes the following subjects. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Subjects</th> <th>J-M</th> <th>A-J</th> <th>J-S</th> <th>O-D</th> </tr> </thead> <tbody> <tr><td>1</td><td>Manuring & PPE adherence</td><td>/</td><td></td><td></td><td>/</td></tr> <tr><td>2</td><td>Harvesting and Collection</td><td>/</td><td>/</td><td>/</td><td></td></tr> <tr><td>3</td><td>Spraying Calibration</td><td></td><td>/</td><td></td><td>/</td></tr> <tr><td>4</td><td>Spill containment</td><td></td><td>/</td><td></td><td>/</td></tr> <tr><td>5</td><td>Fertiliser & Chemical Handling.</td><td>/</td><td></td><td></td><td></td></tr> <tr><td>6</td><td>Scheduled waste</td><td></td><td>/</td><td></td><td></td></tr> <tr><td>7</td><td>Water treatment / water sampling</td><td></td><td></td><td>/</td><td>/</td></tr> <tr><td>8</td><td>Ramp & grading</td><td></td><td>/</td><td></td><td></td></tr> <tr><td>9</td><td>Fertiliser sampling & handling</td><td>/</td><td>/</td><td>/</td><td></td></tr> <tr><td>10</td><td>Chemical handling</td><td>/</td><td></td><td></td><td>/</td></tr> <tr><td>11</td><td>Emergency Respond Plan</td><td></td><td>/</td><td></td><td>/</td></tr> <tr><td>12</td><td>Fire drill training</td><td></td><td>/</td><td></td><td>/</td></tr> <tr><td>13</td><td>First aid</td><td></td><td>/</td><td></td><td>/</td></tr> <tr><td>14</td><td>Tractor /lorry / MB safe driving</td><td></td><td></td><td>/</td><td></td></tr> <tr><td>15</td><td>Pollution Cleaning Device PCD</td><td></td><td>/</td><td></td><td></td></tr> </tbody> </table>		Subjects	J-M	A-J	J-S	O-D	1	Manuring & PPE adherence	/			/	2	Harvesting and Collection	/	/	/		3	Spraying Calibration		/		/	4	Spill containment		/		/	5	Fertiliser & Chemical Handling.	/				6	Scheduled waste		/			7	Water treatment / water sampling			/	/	8	Ramp & grading		/			9	Fertiliser sampling & handling	/	/	/		10	Chemical handling	/			/	11	Emergency Respond Plan		/		/	12	Fire drill training		/		/	13	First aid		/		/	14	Tractor /lorry / MB safe driving			/		15	Pollution Cleaning Device PCD		/			Complied
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Criterion / Indicator		Assessment Findings				Compliance
		16	Triple Rinsing		/	
		17	Fogging	/		/
		18	Rat Baiting & PPE adherence	/		/
		19	HCV/Buffer Zone Management		/	
		20	MSPO/RSPO Awareness		/	
		21	GHG calculations		/	
		21	Bag worm treatment / IPM		/	
<p>J-M, A-J, J-S & O-D denote Jan to Mac, April to June, July to Sept & Oct to Dec respectively.</p>						
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 is policy is prominently displayed in the office along with other Company's Policies.</p>				Complied
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 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> <p>a) Chemical storage/ issuance</p> <p>b) Gen-set / Power generation</p> <p>c) Fertilizer application</p>				Complied

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Criterion / Indicator		Assessment Findings	Compliance																																		
		d) Diesel storage / spillage e) Dust and smoke emission f) EFB disposal in the fields g) Scheduled Waste storage /disposal h) Chemical mixing /transportation The Plan has also included the reduction of Pollution and Emission Management initiative and monitoring.																																			
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The mitigation measures to manage the significant environmental impact were defined in the following documents: a) Pollution & Emission Plan reviewed 04/2/2022 b) Waste and Pollution Management Plan 2022 c) Environmental Risk Assessment Details as provided therein among others as given below: <table border="1" data-bbox="1061 1029 1868 1300"> <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 rowspan="2">2</td> <td rowspan="2">Noise</td> <td>Diesel engine</td> <td>Operational hours</td> </tr> <tr> <td>Running vehicles</td> <td>Daily</td> </tr> <tr> <td rowspan="2">3</td> <td rowspan="2">Air pollution</td> <td>Diesel engine</td> <td>Operational hours</td> </tr> <tr> <td>Running vehicles</td> <td>Operational hours</td> </tr> <tr> <td rowspan="2">4</td> <td rowspan="2">Waste water</td> <td>PCD</td> <td>Scheduled inspection</td> </tr> <tr> <td>Septic tank spillage</td> <td>Weekly inspection</td> </tr> </tbody> </table> <table border="1" data-bbox="1061 1348 1868 1382"> <thead> <tr> <th></th> <th>Emission</th> <th>Action Plan</th> <th>PIC</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Emission	Source	Frequency	1	Dark smoke	Running vehicles	Daily	2	Noise	Diesel engine	Operational hours	Running vehicles	Daily	3	Air pollution	Diesel engine	Operational hours	Running vehicles	Operational hours	4	Waste water	PCD	Scheduled inspection	Septic tank spillage	Weekly inspection		Emission	Action Plan	PIC					Complied
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Criterion / Indicator		Assessment Findings			Compliance	
		1	Dark smoke	Inspection of vehicle condition	Exec/ staff	
		2	Noise	Scheduled maintenance	Exec/ staff	
				Inspection of vehicle inspection	Exec/ staff	
		3	Air pollution	PMV maintenance as schedule	Exec/ staff	
				Inspection of vehicle condition	Exec/ staff	
		4	Waste water	Inspection of PCD for functional	Exec/ staff/ foreman	
				Adherence to SW guidelines		
				Weekly line site inspection		
				Appropriate action on spillage		
		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 -	<p>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.</p> <ul style="list-style-type: none"> a) Environmental, safety & health policy b) Scheduled waste management c) Environmental responsibility d) HCV & Biodiversity training <p>The training made in relation to environmental among others as follows:</p>			Complied	

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Criterion / Indicator		Assessment Findings				Compliance	
			Subject	REM	B Ismail	S Papan	
		1	Spill containment - Workshop	12/6/22	14/7/22	21/4/22	
		2	Chemical handling	12/5/22	24/8/22	16/2/22	
		3	Scheduled waste handling	10/8/22	20/9/22	14/3/22	
		4	Emergency Respond Plan - Spill	22/9/22	14/7/22	18/7/22	
		5	Pollution Cleaning Device PCD	09/6/22	20/9/22	14/3/22	
		6	Triple Rinsing/ Chemical Containers	10/2/22	21/7/22	17/3/22	
		7	Fogging/ Landfill	04/4/22	20/7/22	06/4/22	
		8	HCV/Buffer Zone - Weeding	09/2/22	22/9/22	21/4/22	
		9	Zero burning	20/1/22	31/7/22	24/7/22	
		10	Recycling Campaign	09/2/22	07/6/22	19/7/22	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	<p>The following forums are used by the estates in discussing concerns on environmental quality.</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> i. Environmental Conservation Monitoring ii. Zero Burning Compliance iii. HCV/ buffer zone compliance iv. Regulatory Requirement Compliance Status 				Complied	

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Criterion / Indicator		Assessment Findings	Compliance																
		v. EIA/ EIE status vi. Training/ Internal Audit Report d) Dialogue/ briefing during muster by the management to disseminate issues relating to environment <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>REM</td> <td>23/08/2022</td> <td>01/9/2022</td> </tr> <tr> <td>2</td> <td>Basir Ismail</td> <td>27/07/2022</td> <td>23/08/2022</td> </tr> <tr> <td>3</td> <td>Sg Papan</td> <td>14/07/2022</td> <td>08/09/2022</td> </tr> </tbody> </table> Minutes were sighted and adequate in discussing the environmental issues.		Estate	Environmental PMC	Management Review	1	REM	23/08/2022	01/9/2022	2	Basir Ismail	27/07/2022	23/08/2022	3	Sg Papan	14/07/2022	08/09/2022	
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Criterion 4.5.2: Efficiency of energy use and use of renewable energy																			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	The 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: a) To ensure minimum balance FFB ramp balance to sustain the desired FFA at the mill b) Timely servicing of vehicles to ensure efficient use of diesel & avoid leakages c) Regular servicing of gen-sets for a better efficiency d) Educate employees on fuel/electricity saving practices	Complied																

Criterion / Indicator		Assessment Findings				Compliance																																																																																
		Variation of ratio in the analysis were explained and justified <table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="3">Diesel L/FFB mt</th> </tr> <tr> <th>1</th> <th>Month</th> <th>B Ismail</th> <th>Sg Papan</th> <th>REM</th> </tr> </thead> <tbody> <tr><td>2</td><td>Jan</td><td>2.67</td><td>1.18</td><td>5.69</td></tr> <tr><td>3</td><td>Feb</td><td>4.24</td><td>1.23</td><td>5.43</td></tr> <tr><td>4</td><td>Mac</td><td>2.68</td><td>0.88</td><td>3.92</td></tr> <tr><td>5</td><td>April</td><td>2.75</td><td>1.06</td><td>3.62</td></tr> <tr><td>6</td><td>May</td><td>3.01</td><td>0.63</td><td>2.58</td></tr> <tr><td>7</td><td>Jun</td><td>2.56</td><td>0.44</td><td>3.69</td></tr> <tr><td>8</td><td>July</td><td>2.31</td><td>0.44</td><td>2.85</td></tr> <tr><td>9</td><td>Aug</td><td>2.19</td><td>0.58</td><td>2.92</td></tr> <tr><td>10</td><td>Sept</td><td>2.23</td><td>0.64</td><td>3.40</td></tr> <tr><td>11</td><td>Oct</td><td>2.36</td><td>0.58</td><td>2.96</td></tr> <tr><td>12</td><td>Nov</td><td>2.30</td><td>0.55</td><td>3.23</td></tr> <tr><td>13</td><td>Dec</td><td>2.38</td><td>0.57</td><td>4.24</td></tr> <tr><td></td><td>Total</td><td>60100 L</td><td>46552 L</td><td>140975</td></tr> <tr><td></td><td>B/line</td><td>2.98</td><td>0.78</td><td>3.55</td></tr> </tbody> </table>						Diesel L/FFB mt			1	Month	B Ismail	Sg Papan	REM	2	Jan	2.67	1.18	5.69	3	Feb	4.24	1.23	5.43	4	Mac	2.68	0.88	3.92	5	April	2.75	1.06	3.62	6	May	3.01	0.63	2.58	7	Jun	2.56	0.44	3.69	8	July	2.31	0.44	2.85	9	Aug	2.19	0.58	2.92	10	Sept	2.23	0.64	3.40	11	Oct	2.36	0.58	2.96	12	Nov	2.30	0.55	3.23	13	Dec	2.38	0.57	4.24		Total	60100 L	46552 L	140975		B/line	2.98	0.78	3.55	
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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																																																																																
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p>	<p>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</p>				Complied																																																																																

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Criterion / Indicator		Assessment Findings	Compliance																				
	- Minor compliance -	for multi purposes or sold to outside buyers. EFB is used in the estates for mulching.																					
Criterion 4.5.3: Waste management and disposal																							
4.5.3.1	<p>All waste products and sources of pollution shall be identified and documented.</p> <p>- Major compliance -</p>	<p>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	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major compliance -</p>	<p>The details of the waste management plan is 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 Monitoring of line site</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 Monitoring of line site	Complied												
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		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 contaminated with chemicals, pesticides, SW,	Inventory maintained. Storage in SW store. All containers are labeled. Empty containers collected by authorized vendor. Kualiti Alam registered with DOE			
		4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005,	The SOP on Scheduled Waste disposal is established and implemented. The standard operation procedure for the estates are			Minor Non-compliance	

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<p>Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>available which is prepared on Group basis. There are levels of the documentation identified as follows:</p> <ul style="list-style-type: none"> a) Level 1 Integrated Management Manual b) Level 2 standard operating procedure/SPO OHS c) Level 3 work instruction d) 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>SW408</th> <th>SW307</th> <th>SW409</th> <th>SW305</th> <th>SW410</th> <th>SW110</th> </tr> </thead> <tbody> <tr> <td>REM</td> <td>4/10/22</td> <td>0.020</td> <td>0.015</td> <td>0.010</td> <td>0.200</td> <td>0.010</td> <td>0.012</td> </tr> <tr> <td>REM</td> <td>13/2/22</td> <td>0.020</td> <td>0.015</td> <td>0.045</td> <td>0.015</td> <td>0.005</td> <td>0.010</td> </tr> <tr> <td colspan="8"> </td> </tr> <tr> <td>B Ismail</td> <td>14/4/22</td> <td>0.159</td> <td>0.114</td> <td>0.065</td> <td>0.492</td> <td>0.117</td> <td>-</td> </tr> <tr> <td>B Ismail</td> <td>30/9/22</td> <td>0.127</td> <td>0.092</td> <td>0.370</td> <td>0.426</td> <td>0.105</td> <td>-</td> </tr> <tr> <td colspan="8"> </td> </tr> <tr> <td>S Papan</td> <td>18/8/22</td> <td>-</td> <td>0.050</td> <td>0.050</td> <td>0.398</td> <td>0.047</td> <td>0.019</td> </tr> <tr> <td>S Papan</td> <td>15/4/22</td> <td>0.097</td> <td>0.007</td> <td>0.005</td> <td>-</td> <td>0.028</td> <td>-</td> </tr> <tr> <td>S Papan</td> <td>28/2/22</td> <td>-</td> <td>-</td> <td>-</td> <td>0.007</td> <td>-</td> <td>-</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>SW404</th> <th>Date</th> <th>Qty</th> <th>Date</th> <th>Qty</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		Date	SW408	SW307	SW409	SW305	SW410	SW110	REM	4/10/22	0.020	0.015	0.010	0.200	0.010	0.012	REM	13/2/22	0.020	0.015	0.045	0.015	0.005	0.010									B Ismail	14/4/22	0.159	0.114	0.065	0.492	0.117	-	B Ismail	30/9/22	0.127	0.092	0.370	0.426	0.105	-									S Papan	18/8/22	-	0.050	0.050	0.398	0.047	0.019	S Papan	15/4/22	0.097	0.007	0.005	-	0.028	-	S Papan	28/2/22	-	-	-	0.007	-	-	SW404	Date	Qty	Date	Qty						
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		B Ismail Estate	21/6/22	0.001	-	-													
		REM Estate	21/6/22	0.0046	14/2/22	0.0025													
		Sg Papan Estate	12/7/22	0.006	15/4/22	0.149													
		<p>The estates 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>Sindora Estate</td> <td>30/4/23</td> <td>Kualiti Alam Sdn Bhd</td> </tr> <tr> <td>REM Estate</td> <td>30/4/23</td> <td>Kualiti Alam Sdn Bhd</td> </tr> <tr> <td>Sg Papan Estate</td> <td>30/4/23</td> <td>Kualiti Alam Sdn Bhd</td> </tr> </tbody> </table> <p>Basir Ismail Estate - 03/10/2022. Storage of scheduled waste is made in an improper facility without secured lock.</p> <p>a) There was no concrete structure to secure storage as confinement area.</p> <p>b) The existing building is inadequate to secure any possible water entry into the storage area.</p> <p>c) Similar observation was made during the DOE visit on 11/05/22 requesting of this change be made from wooden structure to a concrete type.</p> <p>This is against SOP on SW. Doc no SPO/W1/06 dated 01/10/2020. SW409 was labeled. As such a Minor NC is raised.</p> <p>REM estate made an application to DOE via letter dated 28/08/22 for the extension of SW storage being inability due to transport availability</p>						Date	SW Buyers/Vendor	Sindora Estate	30/4/23	Kualiti Alam Sdn Bhd	REM Estate	30/4/23	Kualiti Alam Sdn Bhd	Sg Papan Estate	30/4/23	Kualiti Alam Sdn Bhd	
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		at Kualiti Alam Sdn Bhd. Letter was acknowledged receipt by DOE on 29/08/2022.																			
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>Kulim (M) Berhad adopted the guidelines provided by the Agriculture Department on the empty chemical’s containers management. All empty chemical containers in the estates were triple rinsed, and disposed through approved licensed contractor G-Planter Sdn Bhd. The DOE licensed contractor Kualiti Alam Sdn Bhd caters the collection of scheduled wastes. Record of disposal made as follows:</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th>B Ismail</th> </tr> </thead> <tbody> <tr> <td></td> <td>Date</td> <td>27/9/22</td> </tr> <tr> <td>1</td> <td>20 L pesticides containers</td> <td>281</td> </tr> <tr> <td>2</td> <td>4 L pesticides containers</td> <td>82</td> </tr> <tr> <td>3</td> <td>Storm – Rat Bait Boxes</td> <td></td> </tr> <tr> <td>4</td> <td>Ally bottles 50g container</td> <td>240</td> </tr> </tbody> </table> <p>Sg Papan and REM Estates dispatch empty containers as SW 409 to Kualiti Alam Sdn Bhd.</p>			B Ismail		Date	27/9/22	1	20 L pesticides containers	281	2	4 L pesticides containers	82	3	Storm – Rat Bait Boxes		4	Ally bottles 50g container	240	Complied
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4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>Domestic waste disposal for the estates is made through the collection and disposal at the respective landfill sites. Collection 2 to 3 times a week.</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>Landfill site in Estate</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>REM</td> <td>P10 Blk 2</td> <td>Collection 2/3 x week</td> </tr> <tr> <td>BIE</td> <td>P13 Blk1</td> <td>Collection 2/3 x week</td> </tr> <tr> <td>SPE</td> <td>P03 Blk 3</td> <td>Collection 2/3 x week</td> </tr> </tbody> </table> <p>Sindora Estate manages the same landfill for Sindora POM. All landfill site were visited and verified for compliance.</p>	Estate	Landfill site in Estate	Remarks	REM	P10 Blk 2	Collection 2/3 x week	BIE	P13 Blk1	Collection 2/3 x week	SPE	P03 Blk 3	Collection 2/3 x week	Complied						
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Criterion 4.5.4: Reduction of pollution and emission																					

Criterion / Indicator		Assessment Findings	Compliance												
<p>4.5.4.1</p>	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>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/ WTP.</p> <p>An assessment of all polluting activities has been conducted and monitored. The estates have continued to maintain its 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 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 estate's operations were:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 25%;">Environmental Receptors</th> <th style="width: 70%;">Source</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Air</td> <td>Air emissions - from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). EFB dumping).</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Water</td> <td>Water discharges - Cleaning water/ run-off/ process station waters</td> </tr> <tr> <td style="text-align: center;">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>		Environmental Receptors	Source	1	Air	Air emissions - from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). EFB dumping).	2	Water	Water discharges - Cleaning water/ run-off/ process station waters	3	Land	Land - Scheduled waste, domestic waste and industrial/ process waste. Clinical wastes – generated from clinics.	<p>Complied</p>
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Criterion / Indicator		Assessment Findings	Compliance												
		a) Scheduled wastes – were disposed through Kualiti Alam Sdn Bhd 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 plant. <table border="1" style="margin-top: 10px;"> <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: a. Assessment of water usage and sources of supply.	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 b) Efficient use of water c) Renewability of water source	Complied												

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<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>d) Avoidance of surface and ground water contamination Included therein are the following documents which were sighted and verified.</p> <table border="1" data-bbox="1048 544 1865 1002"> <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 1050 1865 1348"> <thead> <tr> <th colspan="4">Water reduction plan</th> </tr> <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 locations to collect rainwater The rainwater shall be recycled for washing heavy machinery</td> <td>Executive</td> <td>On-going</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	Water reduction plan					Issues/Areas	Action Steps	PIC	Status	1	Rainwater collection	Large containers are to be placed at strategic locations to collect rainwater The rainwater shall be recycled for washing heavy machinery	Executive	On-going	
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		<p>Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones has been verified at the 3 Estates and mill catchment. Riparian buffer zones have been identified and demarcated. No chemicals and fertilizer application observed been used in their maintenance. In some areas Guatemala grass were planted along the riverbanks. Guidelines of the width of the rivers and natural courses to be protected have been illustrated in the SOP revised 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> </tr> </thead> <tbody> <tr> <td>1</td> <td>>40 meters</td> <td>50 meters</td> </tr> <tr> <td>2</td> <td>20 - 40 meters</td> <td>40 meters</td> </tr> <tr> <td>3</td> <td>10 - 20 meters</td> <td>20 meters</td> </tr> <tr> <td>4</td> <td>5 - 10 meters</td> <td>10 meters</td> </tr> <tr> <td>5</td> <td>< 5 meters</td> <td>5 meters</td> </tr> </tbody> </table> <p>Buffer zones were protected. Areas visited for the estates as tabled below:</p> <table border="1"> <thead> <tr> <th>Estates</th> <th>Location</th> <th>Field no</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>					River width	Buffer zone	1	>40 meters	50 meters	2	20 - 40 meters	40 meters	3	10 - 20 meters	20 meters	4	5 - 10 meters	10 meters	5	< 5 meters	5 meters	Estates	Location	Field no				
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		1	B Ismail	Field Stream P	P10 Blk 2	<p>Water samples from the intake point are taken for phosphate and nitrate analysis for detection of fertilizer application effect to the water courses. Extracted record of the estates with details below:</p> <table border="1"> <thead> <tr> <th colspan="2">REM Estate 26/7/22</th> <th colspan="2">Sg Berangan</th> <th>Limit</th> </tr> <tr> <th>Parameter</th> <th>Unit</th> <th>Pt A</th> <th>Pt B</th> <th></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Phosphate</td> <td>mg PO4/L</td> <td><0.5</td> <td><0.5</td> <td>0.20</td> </tr> <tr> <td>2</td> <td>Nitrate nitrogen</td> <td>mg NO3N/L</td> <td><0.05</td> <td><0.5</td> <td>7.00</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2">B Ismail Estate 17/1/22</th> <th colspan="4">Sg Redan/Serai/Air Putih</th> </tr> <tr> <th>Parameter</th> <th>unit</th> <th>Pt A</th> <th>Pt 2</th> <th>Pt 3</th> <th>Limit</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Phosphate</td> <td>mg PO4/L</td> <td><0.2</td> <td><0.2</td> <td><0.2</td> <td>0.20</td> </tr> <tr> <td>2</td> <td>Nitrate nitrogen</td> <td>mg NO3N/L</td> <td><0.6</td> <td>0.6</td> <td>0.6</td> <td>7.00</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2">Sg Papan Estate 12/09/22</th> <th colspan="2">Sg Petai</th> <th>Limit</th> </tr> <tr> <th>Parameter</th> <th>Unit</th> <th>Pt A</th> <th>Pt B</th> <th></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Phosphate</td> <td>mg PO4/L</td> <td><0.20</td> <td><0.20</td> <td>0.20</td> </tr> <tr> <td>2</td> <td>Nitrate nitrogen</td> <td>mg NO3N/L</td> <td>0.57</td> <td>0.42</td> <td>7.00</td> </tr> </tbody> </table> <p>The limit for phosphate and nitrate is 0.2 ppm and 7 ppm respectively. There were no issues on the water quality for the sampling points.</p>	REM Estate 26/7/22		Sg Berangan		Limit	Parameter	Unit	Pt A	Pt B		1	Phosphate	mg PO4/L	<0.5	<0.5	0.20	2	Nitrate nitrogen	mg NO3N/L	<0.05	<0.5	7.00	B Ismail Estate 17/1/22		Sg Redan/Serai/Air Putih				Parameter	unit	Pt A	Pt 2	Pt 3	Limit	1	Phosphate	mg PO4/L	<0.2	<0.2	<0.2	0.20	2	Nitrate nitrogen	mg NO3N/L	<0.6	0.6	0.6	7.00	Sg Papan Estate 12/09/22		Sg Petai		Limit	Parameter	Unit	Pt A	Pt B		1	Phosphate	mg PO4/L	<0.20	<0.20	0.20	2	Nitrate nitrogen	mg NO3N/L	0.57	0.42	7.00
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4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	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.				Complied																																																																						

Criterion / Indicator		Assessment Findings	Compliance
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 the 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>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>The latest assessment conducted was in January 2008 reviewed in Feb 2013 for Sindora Complex Supply Base Estates respectively. The assessment was conducted by <i>A.J.F.M Dekker</i>. Exception for Sindora Estate for which the assessment was reviewed in August 2016 by <i>M/s Malaysian Environmental Consultant Sdn Bhd</i>. Sg Papan Estate HCV assessment was made in July 2009. 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 operating units. The reports detail the findings of a rapid appraisal of the biodiversity in the estates and address the RSPO P&C relevant to biodiversity conservation and HCV. Therein being provided details relating to the following:</p> <p>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</p>	Complied

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Criterion / Indicator		Assessment Findings				Compliance																																				
		<p>h) Immediate and long-term effect.</p> <p>In all the estates within the Sindora <i>Complex Supply Base</i> there is HCV habitat within and outside the estates as presented below. 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>REM</td> <td>Tidal mangroves</td> <td>Tidal Mangrove</td> <td>4 ponds</td> </tr> <tr> <td>2</td> <td>Sindora</td> <td>-</td> <td>Dense, shrubby, degraded swamp forest cutting through estate, strips of young generation forest along northern boundary</td> <td>1 ponds</td> </tr> <tr> <td>3</td> <td>Sg Papan</td> <td>Grove around mangrove</td> <td>Tidal mangrove. Successional mangrove-forest.</td> <td>1 pond</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Estate</th> <th colspan="2">Wildlife species</th> </tr> <tr> <th>Within</th> <th>At boundary</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>REM</td> <td>Long tailed macaque Black shouldered kite, crested serpent eagle, king cobra</td> <td>None</td> </tr> <tr> <td>2</td> <td>Sindora</td> <td>Elephant, Malaysian tapir, sun bear, pig tailed macaque,</td> <td>Elephant, Malaysian tapir,</td> </tr> </tbody> </table>					Estate	Natural habitat		Water bodies	Within	At boundary	1	REM	Tidal mangroves	Tidal Mangrove	4 ponds	2	Sindora	-	Dense, shrubby, degraded swamp forest cutting through estate, strips of young generation forest along northern boundary	1 ponds	3	Sg Papan	Grove around mangrove	Tidal mangrove. Successional mangrove-forest.	1 pond		Estate	Wildlife species		Within	At boundary	1	REM	Long tailed macaque Black shouldered kite, crested serpent eagle, king cobra	None	2	Sindora	Elephant, Malaysian tapir, sun bear, pig tailed macaque,	Elephant, Malaysian tapir,	
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Criterion / Indicator		Assessment Findings			Compliance
		3	Sg Papan	None	Malaysian tapir, spectacled langur, silvered leaf monkey.
		<p>The audit findings confirmed that there is no new planting (refer 7.3.1 to 7.4.2) affecting present HCV and primary forest. Hence the current HCV assessment of the estates remains valid.</p> <p>The recent HCV assessment methodology is through site observation, interviews, stakeholders consultation and desktop review on available secondary data. The assessment among others covers the following areas:</p> <ul style="list-style-type: none"> a) Overview of HCV assessment. b) Description of assessment areas. c) Finding and discussion <ul style="list-style-type: none"> - Landscape context - HCV criteria and application to agriculture d) HCV monitoring and management <p>In summary the areas covered within the CU landholdings the HCV areas presence as summarized in 7.12.2 above.</p>			
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <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 	<p>There is no RTE or high biodiversity value at Sindora CU complex. The management and monitoring plan for HCV/Biodiversity areas was 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 			Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>c) Cemetery signage</p> <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> <p>a) An offence to capture, harm, kills any wildlife.</p> <p>b) Disciplinary measures shall be taken if found violating company rules.</p> <p>c) Riparian buffer zone to be free from any chemicals application/pollution</p> <p>d) Relevant signs <i>NO HUNTING NO FELLING ALLOWED</i></p>	
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The Biodiversity Improvement Plan dated 01/08/2022 had identified the plan. Among others consists of the following:</p> <p>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.</p> <p>b) Regular educating the employees via morning muster briefing about the need to protect the RTE species.</p> <p>c) Appropriate disciplinary measures will be taken if found violated.</p> <p>d) Information pertaining RTE and relevant CU policies were displayed at the display boards.</p> <p>e) Buffer zone establishment to map areas and install buffer zone pegs.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance															
		f) Encroachment control in HCV area and monitoring g) Stabilize the slope at the pump house near the river. Training in relation to the RTE/HCV management for the estates as shown below: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th></th> <th>Subject</th> <th>REM</th> <th>B Ismail</th> <th>S Papan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>HCV/Buffer Zone - Weeding</td> <td>09/2/22</td> <td>22/9/22</td> <td>21/4/22</td> </tr> <tr> <td>2</td> <td>MSPO/ISCC Awareness Contractors</td> <td>26/9/22</td> <td>26/9/22</td> <td>23/2/22</td> </tr> </tbody> </table>		Subject	REM	B Ismail	S Papan	1	HCV/Buffer Zone - Weeding	09/2/22	22/9/22	21/4/22	2	MSPO/ISCC Awareness Contractors	26/9/22	26/9/22	23/2/22	
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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. - 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.	Not Applicable															
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	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	Not Applicable															

Criterion / Indicator		Assessment Findings	Compliance
4.5.7.4	<p>Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.</p> <p>- Minor compliance -</p>	<p>Kulim (M) Berhad practices of "Zero open burning" is enforced and elaborated in the Sustainability Policy. The operating units adhered to the policy of "<i>Zero open burning</i>" for any replanting. From field visits and interviews with the workers there is no open burning being practiced in the estates.</p> <p>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.</p>	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>The certification unit (CU) 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.</p> <ul style="list-style-type: none"> a) KMB Agriculture Manual 1998 b) Sustainability Management System SOP - 2007 c) Quality Manual Jan 2018 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 	Complied

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Criterion / Indicator		Assessment Findings	Compliance																
		<p>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 Kulim (M) Berhad 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"> <thead> <tr> <th></th> <th>Estate</th> <th>Agronomist Visit</th> <th>Plantations Inspectorate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Basir Ismail</td> <td>01/06/2022</td> <td>18/02/2022</td> </tr> <tr> <td>2</td> <td>REM</td> <td>14/04/2022</td> <td>26/04/2022</td> </tr> <tr> <td>3</td> <td>Sg Papan</td> <td>30/05/2022</td> <td>24/05/2022</td> </tr> </tbody> </table>		Estate	Agronomist Visit	Plantations Inspectorate	1	Basir Ismail	01/06/2022	18/02/2022	2	REM	14/04/2022	26/04/2022	3	Sg Papan	30/05/2022	24/05/2022	
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<p>4.6.1.2</p> <p>Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.</p> <p>- Major compliance -</p>	<p>Like all Kulim (M) Berhad Estates, the estates visited in CU 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 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" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>No</th> <th>Topography</th> <th>REM</th> <th>B Ismail</th> <th>Sg Papan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0-2</td> <td>27.89</td> <td>17.91</td> <td>6.73</td> </tr> <tr> <td>2</td> <td>2-6</td> <td>53.00</td> <td>58.32</td> <td>20.05</td> </tr> <tr> <td>3</td> <td>6-12</td> <td>14.79</td> <td>22.66</td> <td>54.38</td> </tr> <tr> <td>4</td> <td>12-20</td> <td>3.53</td> <td>1.08</td> <td>18.84</td> </tr> <tr> <td>5</td> <td>20-25</td> <td>0.73</td> <td>0.03</td> <td>0</td> </tr> <tr> <td>6</td> <td>>25</td> <td>0.06</td> <td>0.00</td> <td>0</td> </tr> <tr> <td></td> <td>Total</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>		No	Topography	REM	B Ismail	Sg Papan	1	0-2	27.89	17.91	6.73	2	2-6	53.00	58.32	20.05	3	6-12	14.79	22.66	54.38	4	12-20	3.53	1.08	18.84	5	20-25	0.73	0.03	0	6	>25	0.06	0.00	0		Total	100%	100%	100%	<p>Complied</p>
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Criterion / Indicator		Assessment Findings	Compliance																				
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	<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 stencilled 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>B Ismail</td> <td>P18 B1</td> <td>P13 B1</td> <td>P11 B4</td> <td>P09 B3</td> </tr> <tr> <td>REM</td> <td>P10 B4</td> <td>P19 B1</td> <td>P12 B3</td> <td>P12 B2</td> </tr> <tr> <td>Sg Papan</td> <td>P09 B2</td> <td>P03 B4</td> <td>P05 B2</td> <td>P16 B1</td> </tr> </tbody> </table>	Estate	Locations of field markers visited				B Ismail	P18 B1	P13 B1	P11 B4	P09 B3	REM	P10 B4	P19 B1	P12 B3	P12 B2	Sg Papan	P09 B2	P03 B4	P05 B2	P16 B1	Complied
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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 -	<p>The annual business plan is available as per the Group Financial Procedure. & Guidelines. The estates had a standard format i.e. in the form of annual budget with a 5-year projection. This business plan is prepared as guidance for future planning. The budget contains the following among others:</p> <ul style="list-style-type: none"> a) Palm year of planting, age categories, and FFB production. b) Component of operating expenditure includes Administration, harvesting & collection, field upkeep, transportation, road and bridges, labour overhead, EVIT (running accounts for engines, vehicles, implements & tractors). <p>Inclusive in the business plan is also Capital Expenditure (CAPEX) among others replacement/ upgrading of building, vehicles replacement, workers amenities etc. the budget for 2022 for the estates was sighted and verified.</p>	Complied																				

Criterion / Indicator		Assessment Findings	Compliance																								
4.6.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>The estates established a replanting program spanned over a 5-year period till 2027. All programs were sighted.</p> <table border="1"> <thead> <tr> <th>F Year</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>Sg Papan</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>REM</td> <td>100.35</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Basir Ismail</td> <td>171.28</td> <td>114.99</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>Sizes of fields identified for replanting varies subject to factors i.e. hilly, yield etc. All replanting program and planning in all the Group Estates are monitored by the Plantation Inspectorate, Regional Controller & Estates Department. Assistance and audit are performed as and when required and necessary.</p>	F Year	2023	2024	2025	2026	2027	Sg Papan	0	0	0	0	0	REM	100.35	0	0	0	0	Basir Ismail	171.28	114.99	0	0	0	Complied
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4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p>	<p>All the estates audited possessed a similar budget format. Inclusive is a 5-year budget/forecast financial plan allocating categories among others:</p> <ul style="list-style-type: none"> a) Crop yielding area b) Mature cost c) General charges/ upkeep/ collection/ depreciation d) Cost/ha & cost/ mt FFB e) CAPEX <p>Separately the cost of immature areas is also shown which among others comprises of the following items:</p> <ul style="list-style-type: none"> a) Labour statement/ Allocation of wages/ Labour benefit b) Yield statement oil palm c) Vehicle and running schedule/ Job allocation for vehicles d) Workshop running schedule 	Complied																								

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		<p>e) Summary of general charges f) CAPEX.</p> <p>The estates continued to commit to long term economic and financial viability. The annual budgets for 2023 to 2027 were sighted. The budget covers activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, MSPO compliance etc. The budget also included projections on yield/ha, and total cost of production per mt & per ha and CAPEX - capital expenditure mainly for buildings, furniture and others asset related expenses. The estates adopted the following format for the annual budget.</p> <table border="1"> <thead> <tr> <th></th> <th>Year</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Mature Ha</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>2</td> <td>Immature Ha</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>3</td> <td>Total Ha</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>4</td> <td>REM FFB /mt</td> <td>51469</td> <td>55750</td> <td>58290</td> <td>59657</td> <td>61098</td> </tr> <tr> <td>5</td> <td>REM YPH</td> <td>23</td> <td>25</td> <td>26</td> <td>26</td> <td>26</td> </tr> <tr> <td>6</td> <td>S Papan FFB /mt</td> <td>83827</td> <td>82675</td> <td>81025</td> <td>80857</td> <td>78174</td> </tr> <tr> <td>7</td> <td>S Papan YPH</td> <td>30</td> <td>29</td> <td>29</td> <td>29</td> <td>28</td> </tr> <tr> <td>8</td> <td>B Ismail FFB/mt</td> <td>60150</td> <td>63819</td> <td>67194</td> <td>60228</td> <td>70808</td> </tr> <tr> <td>9</td> <td>B Ismail YPH</td> <td>25</td> <td>22</td> <td>24</td> <td>25</td> <td>25</td> </tr> <tr> <td>10</td> <td>RM/mt FFB</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>11</td> <td>RM/ha</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> </tbody> </table>		Year	2024	2025	2026	2027	2028	1	Mature Ha	x	x	x	x	x	2	Immature Ha	x	x	x	x	x	3	Total Ha	x	x	x	x	x	4	REM FFB /mt	51469	55750	58290	59657	61098	5	REM YPH	23	25	26	26	26	6	S Papan FFB /mt	83827	82675	81025	80857	78174	7	S Papan YPH	30	29	29	29	28	8	B Ismail FFB/mt	60150	63819	67194	60228	70808	9	B Ismail YPH	25	22	24	25	25	10	RM/mt FFB	x	x	x	x	x	11	RM/ha	x	x	x	x	x	
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11	RM/ha	x	x	x	x	x																																																																																	
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The estates performance is recorded in the monthly progress report. Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein. The management also provides variance report on the performance and reviewed monthly. The supervisory personnel maintained a daily cost for the field operations. The Regional meeting</p>	Complied																																																																																				

Criterion / Indicator		Assessment Findings	Compliance
		involving the Managers sits monthly with the Regional Controller /Head Office Management for the performance review	
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Kulim (M) Berhad established purchasing documentation for product or services. Document review verified Kulim (M) Berhad established pricing mechanism includes in the contract agreement for each contractor. Based on the contract’s agreement sampled as below: 1. Contractor: Ah Teng Earthwork Construction Sdn Bhd Contract number: KMB/LBI 1/64/2022: a) Replanting services for the year 2022 at Ladang Basir Ismail (171.28 ha), Sungai Tiram, Johor b) Contract commencing from 15/07/2022 until 31/12/2022. c) Scope of work i. Lining before felling ii. Felling, shredding, and spreading of chips iii. Stacking, burning, restacking and reburning iv. Cutting and removal of timber on planting points and along harvesting paths v. Construction of agricultural roads. vi. Construction of drains vii. Terracing/construction of platform viii. Construction of harvester’s path ix. Ploughing	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>2. Contractor: Pengangkutan Sempurna Sdn Bhd Work: External FFB Transport from R.E.M estate to Sindora mill Contract no.: REM 26/2022 Dated: 01/09/2022 Letter of Acceptance dated: 25/08/2022 Commencement date: 01/09/2022 – 30/09/2022 Contract works progress payment form: D 8366, D 8468 (Form CW 012) Details of work completed: Transporting and loading FFB for R.E.M Main Division (1,973.58 mt) & Pasak Division (1,568.73 mt)</p> <p>3. Contractor: Integrated Man Sdn Bhd Work: Loading and Transporting of FFB from UTV Div to Sindora Mill Contract no.: REM/UTE 10/2022 Dated: 30/06/2022 Letter of Acceptance dated: 28/06/2022 Commencement date: 01/07/2022 – 30/09/2022 Contract works progress payment form: D 8369 (Form CW 012) Details of work completed: FFB External Transport UT Div</p> <p>4. Contractor: SOKO SK Enteprise Work: Harveting, Loading and Transporting of FFB from Field P14</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		(82ha) to Ramp at R.E.M estate Contract no.: KMB/REM 3/2017 (2/2022) Dated: 30/06/2022 Letter of Acceptance dated: 28/06/2022 Commencement date: 01/07/2022 – 30/06/2023	
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Kulim (M) Berhad established contracts agreement with replanting contractor and FFB transporters. The contract agreement with the third parties is fair as it contains provisions relating to estates and contractors’ obligations, payment calculation, mutual termination clause, and mutually agreed. Based on the contract’s agreement sampled: 1. Contractor: Ah Teng Earthwork Construction Sdn Bhd Contract number: KMB/LBI 1/64/2022: a) Replanting services for the year 2022 at Ladang Basir Ismail (171.28 ha), Sungai Tiram, Johor b) Contract commencing from 15/07/2022 until 31/12/2022. c) Scope of work i. Lining before felling ii. Felling, shredding and spreading of chips iii. Stacking, burning, restacking and reburning iv. Cutting and removal of timber on planting points and along harvesting paths v. Construction of agricultural roads. vi. Construction of drains	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>vii. Terracing/construction of platform viii. Construction of harvester’s path ix. Ploughing Bill of quantity at attachment B. Contract work: Order number: 22000151 OC; Branch/Plant: 12ST01; Dated 30/08/2022, Terms; 60 days payment terms. Invoice No.: IV-2208-0004; Dated 29/08/2022. Contract works progress payment form: Form CW012, dated 03/09/2022. Payment Analysis Report: G/L Bank Account: 12BS.23103; Payment group no.: 333; Payment instrument: GIRO 1 – corporate; Dated 26/09/2022</p> <p>2. Contractor: Pengangkutan Sempurna Sdn Bhd Work: External FFB Transport from R.E.M Estate to Sindora mill Contract no.: REM 26/2022 Dated: 01/09/2022 Letter of Acceptance dated: 25/08/2022 Commencement date: 01/09/2022 – 30/09/2022 Contract works progress payment form: D 8366, D 8468 (Form CW 012) Details of work completed: Transporting and loading FFB for R.E.M Main Division (1,973.58 mt) & Pasak Division (1,568.73 mt) Contract work Order No.: 22000181 OC, 22000177 OC Branch/Plant: 143ST01</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Ordered Date: 31/07/2022 Request Date: 03/08/2022 Transport Trip: 10 trips, 4 Trips Payment Terms: 60 days Invoice No.: 0722-006, 0722-007 Dated 31/07/2022 Details: Transporting FFB from R.E.M Main Division and Pasak Division to Sindora Mill P.O No.: 22000181, 22000177 Total: 1,973.58 mt, 1,568.73 mt Payment Voucher: 22000873 GL Date: 08/08/2022 Dated: 31/07/2022</p> <p>3. Contractor: Integrated Man Sdn Bhd Work: Loading and transporting of FFB from UTV Div to Sindora Mill Contract no.: REM/UTE 10/2022 Dated: 30/06/2022 Letter of Acceptance dated: 28/06/2022 Commencement date: 01/07/2022 – 30/09/2022 Contract works progress payment form: D 8369 (Form CW 012) Details of work completed: FFB External Transport UT Div Contract work Order No.: 22000167 OC</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Branch/Plant: 143ST01 Ordered Date: 31/07/2022 Request Date: 01/08/2022 Transport Trip: 10 trips Payment Terms: 60 days Invoice No.: INV-INT/2022/007 Dated 31/07/2022 Details: BTS Transportation Chages from Ladang Ulu Tiram to Sindora Mill for July 2022 P.O No.: 22000167 OC Total: 905.16mt Payment Voucher: 22000879 GL Date: 11/08/2022 Dated: 31/07/2022</p> <p>4. Contractor: SOKO SK Enterprise Work: Harvesting, loading and transporting of FFB from Field P14 (82ha) to Ramp at R.E.M estate Contract no.: KMB/REM 3/2017 (2/2022) Dated: 30/06/2022 Letter of Acceptance dated: 28/06/2022 Commencement date: 01/07/2022 – 30/06/2023 Contract works progress payment form: D 8368 (Form CW 012) Details of work completed: Harvesting, loading, transporting P14</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>July 2022, R.E.M Estate Contract work Order No.: 22000184 OC Branch/Plant: 143ST01 Ordered Date: 31/07/2022 Request Date: 03/08/2022 Transport Trip: 1 trip Loading: 1 trip Harvesting: 1 trip Payment Terms: 60 days Invoice No.: 02045 Dated 31/07/2022 Details: Harvesting, loading, transporting P14 July 2022, R.E.M estate P.O No.: 22000184 OC Total: 905.16mt Payment Voucher: 22000861 GL Date: 08/08/2022 Dated: 08/08/2022</p> <p>There is evidence that the contract has been made fair, legal and transparent and has been verified based on the contract agreement and interview with the contractor.</p> <p>Payment has been made on timely manner and has been verified based on the invoice and payment voucher that has been sample.</p>	

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	<p>Kulim (M) Berhad established contracts agreement with replanting contractor and FFB transporters.</p> <p>In the agreement, Kulim (M) Berhad includes MSPO requirements. This insertion of the requirement is to ensure contractors are aware and comply with local, national laws such as payment of minimum wage, ratified international laws, and with MSPO standards.</p> <p>Sindora POM conduct stakeholders' consultation includes with the contractors on 26/09/2022 virtually, document review, the contractors being briefed on the MSPO requirement that they must followed to meet the local requirement while dealing business with Kulim (M) Berhad.</p> <p>Onsite interview with contactors informed they have good knowledge on MSPO requirement.</p>	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	<p>Kulim (M) Berhad established contracts agreement with replanting contractor and FFB transporters.</p> <p>The contract agreement with the third parties is fair as it contains provisions relating to estates and contractors' obligations, payment calculation, mutual termination clause, and mutually agreed between Kulim (M) Berhad and contractors (Ah Teng Earthwork Construction Sdn Bhd, Pengangkutan Sempuran Sdn Bhd, Integrated Man Sdn Bhd and SOKO SK Enterprise).</p> <p>As stated in the contract agreement the payment term has been set at 60 days and it has been verified that payment has been made on timely manner.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p>Kulim (M) Berhad established contracts agreement with replanting contractor and FFB transporters.</p> <p>In the agreement, Kulim (M) Berhad had includes Letter of Acceptance, ref: MPSB/G1/6/2(2020) dated 15/06/2020.</p> <p>From the letter of acceptance, includes Clause 6 that describes all contract operation perform by any appointed contractors and sub-contractors in the certified mills or estates is subjected to any certification audit assessment through a physical inspection if required.</p> <p>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.</p>	Complied
4.6.4.4	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad established contracts agreement with replanting contractor and FFB transporters.</p> <p>The contract agreement with the third parties is fair as it contains provisions relating to estates and contractors' obligations, payment calculation, mutual termination clause, and mutually agreed between Kulim (M) Berhad and contractors (Ah Teng Earthwork Construction Sdn Bhd, Pengangkutan Sempuran Sdn Bhd, Integrated Man Sdn Bhd and SOKO SK Enterprise).</p> <p>For replanting work, there is evidence of observance of the control point applicable for the contractor through the assistant manager incharge for the replanting work appointed by estate manager. The responsibilities of the bunch counter are to monitor any off spec the replanting scope of work as stated in the contract agreement and to inform management.</p> <p>Sample of records monitoring by assistant manager being reviewed for verification against with contractor's payment voucher.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		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.	
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia’s National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
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 -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
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 -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	No new planting within Sindora Group estates. Thus, this indicator is not applicable.	Not applicable

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	The management of Kulim (M) Berhad 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 1/10/2021 that has been signed by managing director, Mohd Faris Adli Shukor. Written 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.	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 Kulim (M) Berhad is committed to achieve balance on 3P` s concept which are 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 needs to be conducted at the frequency at least once within 12 months (before the expiry of the certificate). Internal audit	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		schedule for the whole Kulim Group from 5/7 – 15/9/2022. For Sindora POM, internal audit carried on 23/8/2022.	
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Internal audit procedure, SQD/SMS/3.2 dated 01/08/2020 issuance number 01 and used as reference for audit process. Audit results documented under internal audit summary dated 21/9/2022 for Sindora POM. No finding raised as a result of audit.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	Internal audit report was made available to the management for review at Sindora POM on 23/8/2022.	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 last management review was conducted on 28/09/2022 at Sindora POM. The management review had included internal and external sustainable palm oil audit results review. The status of the correction and preventive actions are being discuss and reviewed.	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	Continuous Improvement Plans to address the Social, Environmental, Productivity and OSH aspects were available at the sampled estates for verification. Generally, the aspects covered in the CIP are occupational safety, environment and social. Among the information available in the CIP is objectives, action to be taken, timeframe and responsible person in-charge. For example, at Sindora POM, plan dated 1/9/2022 was verified. CAPEX for mill upgrading from 45 to 60 mt/hr starting from reception until effluent	Complied

Criterion / Indicator		Assessment Findings	Compliance
		treatment plant was made available in gazetted CAPEX for 2022. As to comply with DOE’s license conditions, EFB roofing budget has been included as well.	
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	The new information and techniques or new industry standards and technology were obtained from Agronomy Advisory Services Dept. Other means includes being members of various oil palm related association e.g. ISP, MPOA, Johor Planters Association (JPA), relationship with suppliers.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	Kulim (M) Berhad has established Transparency procedure with document number; SQD/SMS/1.0 dated 01/08/2020. The procedure described 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	The management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Kulim (M) Berhad has established Transparency procedure with document number; SQD/SMS/1.0 dated 01/08/2020. The procedure describes that the person responsible for transparency, types of information / documents that can be request, and the mechanism to request any information or document. In clause 4, has listed all the document/information that can be requested by the interested parties such as: a. Land title/ user rights b. Occupational safety and health plan	Complied

Criterion / Indicator		Assessment Findings	Compliance
		c. HCV documentation Detail of complaint or grievances.	
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 -	<p>Kulim (M) Berhad established Consultation and Communication procedure with document number SQD/SMS/1.1, issue number 01 and dated 01/08/2020.</p> <p>The procedure describes of 2 categorized in communication and consultation includes internal and external parties.</p> <p>For first category, the internal communication is through muster, meeting, notice board, inspection and others. While for external communication, through meeting, telephone, fax, email and others.</p> <p>Communication internal and external will be done through the person in charge that has been appointed which basically the social person in charge. The PIC is responsible to disclose, implement, made available and explain consultation and communication procedure to all relevant stakeholders.</p> <p>Kulim (M) Berhad has conduct stakeholder consultation meeting which being held virtually dated 26/09/2022. 70 pax attended through Microsoft team which includes with government agencies, transporters', contractors, suppliers, union, schools, and local communities. Agenda includes introduction and awareness on sustainability, NDPE and ESG implementation, traceability, new project development and others matters.</p>	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 -	<p>Kulim (M) Berhad established Consultation and Communication procedure with document number SQD/SMS/1.1, issue number 01 and dated 01/08/2020.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The procedure describes social person in- charge at respective operating units as responsible person to disclose, implement, made available and explain consultation and communication to all relevant stakeholders.</p> <p>Sindora POM has appointed Mr Mohd Hadzhar bin Muhammad as person that responsible for any enquiry for document and information based on the appointment letter dated 15/01/2021.</p>	
4.2.2.3	<p>A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained.</p> <p>- Major compliance -</p>	<p>Sindora POM has established stakeholder list for 2022 updated 01/08/2022 based on the category.</p> <p>The list includes with external stakeholders such as: - Relevant government agencies (e.g. DOE, DOA, Immigration Department, Department of Safety and Health, Labour Department) - Contractors - Suppliers - Consultants - Neighbouring estates - Clinics, hospitals, fire brigade, police, etc. Correspondence with stakeholders is properly maintained and records of all consultation and communication during the past one year and records of action taken are also properly maintained.</p> <p>Kulim (M) Berhad has conduct stakeholder consultation meeting which being held virtually dated 26/09/2022. 70 pax attended through Microsoft team which includes with government agencies, transporters', contractors, suppliers, union, schools, and local communities. Agenda includes introduction and awareness on sustainability, NDPE and ESG implementation, traceability, new project development and others matters.</p>	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard</p>	<p>SOP for Traceability was available [doc. No.: SQD/SMS/2.1, dated 17/02/2022, issue 1, rev.06]. It outlined the traceability</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	operation procedure for traceability. - Major compliance -	implementation from reception of FFB until the dispatch of CPO and PK.	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Inspection on compliance with the traceability procedure is regularly checked through supply chain internal audit. The internal audit report, which was carried out together with other schemes such as RSPO and ISCC, was available for verification. Apart from that, some elements of traceability are also covered during Plantation Inspectorate and Agronomist Visit.	Complied
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	The head of each operating unit would automatically be the appointed person responsible for traceability system [Ref.: letter from Head of Plantation Division [SQD/ADMIN/019/21], dated 15/09/2021].	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Deliveries of FFB to mill is recorded in the crop book, which has the information about: 1. Date of delivery 2. Transporter identity no. 3. Dispatch ticket no. 4. Mill weighbridge ticket no. 5. Field no. (origin of the FFB) 6. Weight delivered (mt) All the data will be registered in the estate’s accounting system for compilation 7. MSPO certificate number and validity period	Complied
4.3 Principle 3: Compliance to legal requirements			

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>The estates continued to commit their compliance with legal requirements. Among the evidence of compliance verified are as follows:</p> <p><u>Sindora POM</u></p> <ol style="list-style-type: none"> 1. MPOB License no. 500263204000, valid until 30/06/2023 2. Permit to store diesel, serial no. J005298, ref: BPGK JH (KLU)1820 SK valid until 26/1/24 with approved storage capacity of 13,000 liter 3. Water Abstraction License under BAKAJ, license no. 08/A/Klg/041 and valid until 31/12/22. Maximum abstraction capacity: 930 m³ per day 4. Salary deduction approval from Labour Department ref: TK (NJ) U – 23 dated 31 March 2019 for <i>Pembayaran Skim Khairat Keluarga Perbadanan Johor sebanyak RM5.00 sebulan dan bayaran premium mengikut pakej tidak melebihi RM37.50.</i> 5. DOE license, #004718, valid until 30/06/2023 for BOD₃ 100 mg/l, disposal method: land application and composting 6. Electrical Commission (EC) Private Installation permit, serial #52231, valid until 23/10/22 for 3,104.63 kW 7. Permit for working more than overtime regulated limit, #BHG.PU/9/134 Jld 51 (12), valid until 20/05/20228 8. Permit to deduct wages, #JTK/KG/10103/04292, approval date 24/11/2015 – no expiry date 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		9. Weighbridge calibration, #JKL-ATK 110780 & #JKL-ATK 008755, valid until 28/04/2022 & 02/09/2022 respectively 10. CF Boiler, JH PMD 2038, valid until 27/12/2022 11. CF Boiler, JH PMD 1436, valid until 31/08/2023 12. CF Shell length air receiver, PMT107844, valid until 31/08/2023	
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	The applicable laws are listed in "Kulim Group Compliance Framework". The list is also used to record the status of compliance. Among the applicable laws registered are EQA, OSHA, FMA, and Employment Act, to name a few. Evaluation of compliance carried out every 2 monthly basis by PRC for each region. For example latest Kulim Group Compliance Framework dated 1/7/22 – 31/8/22.	Complied
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Among the medium used in updating the legal register were websites, subscription to legal information provider and mass media.	Complied
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 -	Assistant Mill Manager has been appointed as the person in-charged for Person Responsible for Compliance (PRC), refer letter dated 12/1/21 to be the person responsible to monitor compliance and to track and update the changes in regulatory requirements.	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 -	Sindora POM is located within Sindora Estate and verified through estate map with survey dated: 1/04/2019-02/04/2019. The map scale is 1:31,420. Document review on the Sindora Estate Area statement updated 15/05/2019, verified Sindora POM is located at field block P15A/01, factory total area is 8.84ha, effluent pond 1 is	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>2.94ha, pond 2 area is 4.67ha, biogas area is 2.15ha and bio-compost area is 8.79ha.</p> <p>Document review on land title number HS(D) 17660, Sindora POM is sharing the land title with estate but manage by Sindora Estate.</p> <p>The land title status is a leased for 99 years by Sindora Berhad subsidiary to Kulim (M) Berhad.</p>	
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land.</p> <p>- Major compliance -</p>	<p>Sindora POM is located within Sindora Estate and verified through estate map with survey dated: 1/04/2019-02/04/2019. The map scale is 1:31,420. Document review on the Sindora Estate Area statement updated 15/05/2019, verified Sindora POM is located at field block P15A/01, factory total area is 8.84ha, effluent pond 1 is 2.94ha, pond 2 area is 4.67ha, biogas area is 2.15ha and bio-compost area is 8.79ha.</p> <p>Document review on land title number HS(D) 17660, Sindora POM is sharing the land title with estate but manage by Sindora Estate.</p> <p>The land title status is a leased for 99 years by Sindora Berhad subsidiary to Kulim (M) Berhad.</p>	Complied
4.3.2.3	<p>Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Sindora POM is located within Sindora Estate and verified through estate map with survey dated: 1/04/2019-02/04/2019. The map scale is 1:31,420. Document review on the Sindora Estate Area statement updated 15/05/2019, verified Sindora POM is located at field block P15A/01, factory total area is 8.84ha, effluent pond 1 is 2.94ha, pond 2 area is 4.67ha, biogas area is 2.15ha and bio-compost area is 8.79ha.</p> <p>Onsite visit at Sindora POM complex verified fencing constructed as boundary within estate area as marked in the estate map.</p>	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 -	Sindora POM is located within Sindora Estate and does not border with other estates. Therefore, no issue of land dispute or encroachment.	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. Sindora POM is located within Sindora Estate and does not border with other estates. Therefore, no encroachment of land.	Not Applicable
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. Sindora POM is located within Sindora Estate and does not border with other estates. The estate map is reviewed to confirm the mill location.	Not Applicable
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. Sindora POM is located within Sindora Estate and does not border with other estates. No issue of land dispute or encroachment. Thus, no FPIC required.	Not Applicable
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.	Kulim (M) Berhad has established social impact assessment with document number SQD/SMS/3.6 issues number 01 dated on	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>- Minor compliance -</p>	<p>01/08/2020.</p> <p>Document review on the social impact assessment, Sindora POM has been identified and documented in 'Daftar Impak Sosial - Kulim (Malaysia) Berhad 2022' updated 29/09/2022.</p> <p>Onsite interview with management, the input of the assessment has been collected during stakeholder meeting dated on 26/09/2022.</p> <p>SIA has highlighted 1 outcome which is negative outcome. There are several positive outcomes that has been received such as family day, donation of school uniform and job opportunities for the local communities.</p> <p>For negative outcome, there is 1 issue that has been highlighted which is related to workers passport hold by management instead of workers themselves.</p> <p>Sindora POM has established management plan that has been categorize into 2 categories which are negative and positive issues.</p> <p>For negative issues, Sindora POM has acted by issue back the original passport to workers themselves. Sindora POM has discussed with affected workers in NUPW/IW (02/2022) meeting conducted 04/08/2022 include the 'Instruction the original Indonesian workers' passport for their own keeping'.</p> <p>Agenda discuss includes.</p> <ol style="list-style-type: none"> 1. Passport safe keeping, 2. Ensure the passport keeping in good conditions and try to avoid any lost and damage. 3. Ensure inform management for any lost or damage on passport. 	

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		<p>4. If any damage or loss of passport, workers are responsible to bear the cost by their own.</p> <p>5. Workers are required to handover the passport to management for related matters includes medical checkup, renewal of temporary permit, renewal passport and any other related.</p> <p>Sighted 'Penyerahan Pasport – Pekerja Asing', document number: 1.0/SID dated 04/08/2022 for all 8 Indonesia workers affected as evidence documents the management had return the original document to workers.</p> <p>The affected Indonesian workers as follow:</p> <ol style="list-style-type: none"> 1. Buyung Riza Saputra, C6902302 2. Hapiipi, C5724537 3. Muhammad Baoni, C5724564 4. Anton Wijaya Kusuma, C8180741 5. Mohamad Rizal Afandi, C8180742 6. Ilham, C8180743 7. Johardi, C7522526 8. Edi Supriyatna Arman, AU529342 	
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>Kulim (M) Berhad has established Grievance Procedure with document number; SQD/SMS/4.1 issue:1 dated 01/08/2020.</p> <p>This procedure describes of managing complaints and grievances raised by all parties including internal (employees) and external stakeholders (statutory bodies, local communities, smallholders, and NGOs).</p>	Complied

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		Sindora POM has conduct briefing on complaints and grievances procedure to workers on 01/09/2022 which includes with attendance for over 71 pax attended.	
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	Kulim (M) Berhad has established Grievance Procedure with document number; SQD/SMS/4.1 issue:1 dated 01/08/2020. The procedure describes timeline for resolution as per the following: Employee – matter to be settled within 10 working days. Others – to obtain satisfaction within 7 working days. The Company’s whistle blowing Policy which approved by Kulim (M) Berhad’s board of director dated 10/09/2021 provides Complied PF824 MSPO Public Summary Report Revision 1 (Feb 2020) Page 31 of 131 anonymity and assurance against retaliation and immunity to the whistle blower. Document review, there has no complaint received from the workers and during the stakeholder consultation.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	Sindora POM has established complaint and suggestion box at the office and complaint / suggestion form has been made available nearby the box.	Complied
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	Kulim (M) Berhad has conduct stakeholder consultation meeting which being held virtually dated 26/09/2022. 70 pax attended through Microsoft team and agenda includes briefing on complaints and grievances procedure. Sindora POM has conduct briefing on complaints and grievances procedure to workers on 01/09/2022 which includes with attendance for over 71 pax attended. Onsite interview with stakeholders and employees informed they	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		been briefed on the procedure.	
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	Sindora POM maintained all complaints and solutions received for the past 24 months has been maintained. Document review sighted the latest complaint report dated on 26/08/2022 related to housing repair which closed the complaint on the same day. The solution of the complaint is within the time frame as stated in procedure.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	Kulim (M) Berhad has advertised job vacancy to local community surrounding by displayed to Masjid / Surau notice board, website and involve in 'Karnival Kerjaya Negeri Johor 2022 on dated 06/03/2022. Review on list of workers stated there are local workers been hired by the Sindora POM. Onsite interview with employees during stakeholder consultation, verified Sindora POM hired locals as their workers and staffs.	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	The Group Occupational Safety & Health Management Policy had been established and implemented. The policy was signed by the Managing Director of Kulim (Malaysia) Berhad on 01/10/ 2021 and displayed prominently on notice boards in English and local language Bahasa Malaysia. The Policy is implemented through the OSH activities by the SID Executives and monitored by SI Department at Head Office. Included in the policy is the commitment of the Company to.	Complied

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Criterion / Indicator		Assessment Findings	Compliance																								
		a) Comply or where practicable exceed applicable OSH legislation, regulations and codes of practices. b) Regularly review and audit the OSH management systems to ensure that they remain relevant and appropriate. c) Effective communication of this policy to all employees and other affected parties d) Regularly and continuously conduct education, training and awareness program on OSH to all parties concerned. The implementation of OSH plan was monitored by internal audits conducted by OSH executives from SI Department and Regional Office.																									
4.4.4.2	The occupational safety and health plan should cover the following: a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).	a) c) The OSH policy is communicated through training session and during muster. Ad-hoc training is also being carried in a smaller group of employees. <i>Reference training 4.4.6.1</i> b) The mill had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. Among others the HIRARC covered activities are. <table border="1" data-bbox="1128 1182 1848 1385"> <thead> <tr> <th></th> <th>Activity</th> <th></th> <th>Activity</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Chemical mixing</td> <td>11</td> <td>Sch Waste storage</td> </tr> <tr> <td>2</td> <td>CPO storage</td> <td>12</td> <td>Use of vehicle</td> </tr> <tr> <td>3</td> <td>FFB Reception</td> <td>13</td> <td>Water treatment</td> </tr> <tr> <td>4</td> <td>Generating power</td> <td>14</td> <td>Waste handling</td> </tr> <tr> <td>5</td> <td>Lab operations</td> <td>15</td> <td>Diesel engine</td> </tr> </tbody> </table>		Activity		Activity	1	Chemical mixing	11	Sch Waste storage	2	CPO storage	12	Use of vehicle	3	FFB Reception	13	Water treatment	4	Generating power	14	Waste handling	5	Lab operations	15	Diesel engine	Complied
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<p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept 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>	<table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <tr><td style="width: 5%;">6</td><td style="width: 60%;">Machine/ maint.</td><td style="width: 5%;">16</td><td style="width: 30%;">Storage tank</td></tr> <tr><td>7</td><td>Office work</td><td>17</td><td>Effluent T plant</td></tr> <tr><td>8</td><td>Oil clarification</td><td>18</td><td>COVID-19</td></tr> <tr><td>9</td><td>Oil pressing</td><td>19</td><td>Biogas plant</td></tr> <tr><td>10</td><td>EFB shredding</td><td>20</td><td>Boiler Station</td></tr> </table> <p>Full review dated 24/01/2022 for the HIRARC was conducted by the OSH committee and no major changes were observed in term of hierarchy to determine appropriate control measures. They are made on annual basis or whenever a situation deemed necessary in event of accident or new machinery / work process. All HIRARC prepared were adequate to address any situation of the risk management. All HIRARC were verified and approved accordingly.</p> <p>d) The mill provides PPE to the employees relevant to the work handled by the workers. The list of PPE that were provided by the mill are as below:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 30%;">Category</th> <th style="width: 65%;">Type of PPE</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>General workers</td> <td>Safety Helmet, cotton/leather gloves. Safety shoes</td> </tr> <tr> <td>2</td> <td>Workshop personnel</td> <td>Safety Helmet, cotton/leather gloves. Safety shoes, harness, face mask.</td> </tr> </tbody> </table> <p>Records of PPE issuance were sighted. During the site visit workers were observed to be in their respective PPE.</p>	6	Machine/ maint.	16	Storage tank	7	Office work	17	Effluent T plant	8	Oil clarification	18	COVID-19	9	Oil pressing	19	Biogas plant	10	EFB shredding	20	Boiler Station		Category	Type of PPE	1	General workers	Safety Helmet, cotton/leather gloves. Safety shoes	2	Workshop personnel	Safety Helmet, cotton/leather gloves. Safety shoes, harness, face mask.	
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	<p>e) The mill have established SOP for chemical handling. This is available in Integrated Management Manual and SOP provided in the Company's documents - Operational Control Procedure under subject Chemical Safety Management. This includes compliance related to;</p> <ul style="list-style-type: none"> - Conduct/reassess CHRA - Review of chemical register - Chemical management assessment review - Conduct health surveillance. <p>The document was sighted and verified.</p> <p>f) The Mill Manager is appointed as the Chairman of the ESH committee via letter dated 15/09/21. The letter of appointment for the Managers is signed by the Chairman ESG based at Head Office. The Manager subsequently assigned duties of ESH coordinator to the Assistants for the down line implementation of ESH practices in the mill. All identified Executives were officially given a letter for such an appointment. The mill management conducts regular two-way communication with their employees through the quarterly OSH meeting. The dates of meeting held are recorded below.</p> <table border="1" data-bbox="1131 1177 1581 1278"> <thead> <tr> <th></th> <th>Date</th> <th></th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>28/09/2022</td> <td>3</td> <td>31/03/2022</td> </tr> <tr> <td>2</td> <td>30/06/2022</td> <td>4</td> <td>14/12/2021</td> </tr> </tbody> </table> <p>g) The minutes of meeting dated 28/09/2022 and 14/12/2021 were sighted and verified. Workers during the meeting</p>		Date		Date	1	28/09/2022	3	31/03/2022	2	30/06/2022	4	14/12/2021	
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		<p>participated in the discussion mainly on housing and safety. The agenda discussed during the meeting among others includes the following;</p> <ul style="list-style-type: none"> a) Introduction b) Matters arising c) Presentation from Head Section d) Feedback from Chairman e) Accident Statistics f) Other matters. <p>h) Accident and emergency procedures are available in the SOP. The Mill had procedures emergencies situation as listed below in the table. There was formation of ERP Team & ERP for all the identified incidences. The organisation chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure, guidelines were issued by SID and amended to tailor to the situation differences in the mill.</p> <table border="1"> <thead> <tr> <th></th> <th>Emergencies Situation</th> <th>Mill</th> <th>Estate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Fire Hazard</td> <td>/</td> <td>/</td> </tr> <tr> <td>2</td> <td>Injury At Site</td> <td>/</td> <td>/</td> </tr> <tr> <td>3</td> <td>Diesoline /chemical spillage</td> <td>/</td> <td>/</td> </tr> </tbody> </table> <p>i) ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or</p>		Emergencies Situation	Mill	Estate	1	Fire Hazard	/	/	2	Injury At Site	/	/	3	Diesoline /chemical spillage	/	/	
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Criterion / Indicator		Assessment Findings	Compliance																								
		<p>qualified organisation who can demonstrate their suitability to provide training. Among others the training held are as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Subjects</th> <th>Date</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Spill containment</td> <td>30/1/22</td> <td>20/9/22</td> </tr> <tr> <td>2</td> <td>Emergency Respond Plan</td> <td>10/8/22</td> <td>02/4/22</td> </tr> <tr> <td>3</td> <td>Fire drill training</td> <td>29/4/22</td> <td>25/9/22</td> </tr> <tr> <td>4</td> <td>First aid /CPR</td> <td>12/9/22</td> <td>21/9/22</td> </tr> </tbody> </table> <p>The mill trained their nominated employees for First Aid mainly those involved in the field operations. A training program Basic Occupational First Aider & CPR was organised by KSTS at Head Office level attended by employees nominated by the Estates/Mill. This was sighted in the training session in 4.4.6.1. A First Aid Kit equipped with approved 16 items were available and replenished on a weekly basis. Distribution of the 1st Aid Kit for the mill are made at the following places/personnel among others;</p> <p>Office / AP Post / Chemical Store / Laboratory/ Workshop. The boxes kept by the supervisors were sighted during the field visit. The mill had regular briefing to the 1st Aid Kit holders on the management of the content and usage. The sessions were briefed by the HA/MA and also during the weekly briefings.</p> <p>j) Records of all accidents are kept in the mill for a min of 7 years. Accident incidences are reviewed during safety meetings. Records in 2021 as extracted from the JKPP 8 (<i>submitted to DOSH on 24/01/2022</i>) as shown below:</p> <table border="1"> <tbody> <tr> <td>No of cases</td> <td>0</td> </tr> <tr> <td>LTI</td> <td>0</td> </tr> </tbody> </table>		Subjects	Date	Date	1	Spill containment	30/1/22	20/9/22	2	Emergency Respond Plan	10/8/22	02/4/22	3	Fire drill training	29/4/22	25/9/22	4	First aid /CPR	12/9/22	21/9/22	No of cases	0	LTI	0	
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Criterion / Indicator		Assessment Findings	Compliance
		6 employees having hearing impairment cases. Submission of JKPP6 & 8 to DOSH was submitted under the legislative requirement.	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad has established sustainability policy which newly revised and insert with Kulim’s Sustainability & Initiatives Council Meeting in 29/07/2020. The transition period is effectively dated 01/10/2020. This Policy is documented and affirms the Company’s commitment to protect and advance human rights, including prohibiting retaliation, intimidation, and harassment against Human Rights Defenders, whistle blowers, complainants and community spokespersons.</p> <p>Other than that, the management has established internal policy on social that has been document in the document title core labour standard dated 01/05/2018. Mentioned in the policy that the management emphasize on employment of children and young persons, forced and bonded labour, occupational safety and health, remuneration and other.</p> <p>Sindora POM conducted briefing on the company policies to workers during mustercall dated 02/01/2022.</p>	Complied
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad has established Sustainability Policy signed by Managing Director dated 01/10/2021, mentioned that the management did not engage in discrimination of race, ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Sindora POM conduct briefing on company policies to workers during mustercall dated 02/01/2022.	
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 committed to ensure that workers' wages are in line and meet the minimum wages. Sindora POM is in Kluang district, and the minimum wages is at RM1,200 before May 2022 and RM1,500 after May 2022. As per sampled of payslip, verified wages paid accordingly based on industry minimum standards and as per Collective Agreements.</p> <p>Sample for Sindora POM as follow:</p> <ol style="list-style-type: none"> 1. Edi Supriyatna Arman, Loading Ramp, E630000316 2. Suriana Binti Isahak, Lineswear, E630000341 3. Shaiful Mustakhir, Apprentice, E630000335 4. Muhammad Johardi, Ramp Attendant, E120001283 5. Johardi, Loading Ramp, E630000308 6. Md Khairul Ridhwan Bin Ismail, Pressing OPR, E630000039 7. Abdul Wahab Bin Sitam, Fitter, E630000208 8. Abd Talib bin Atan, Engine Driver, 950272 9. Salahuddin Al-Aybi Mohd Taha, Mechanic, 9512032 	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>Sindora POM has ensure their contractors follow the industrial best practices in terms of hiring their own employee. In the Memorandum of Agreement; Transportation Agreement, contract agreement: MPSB/CPO 1/2020 (Olimpik) and MPSB/CPO 1/2020 (Teo) dated 05/10/2020 stated clause 11, contractor's employees. The contractor shall be solely responsible for their employees and workmen whereby the contractor shall pay and shall be solely responsible for the payment wages, salary, benefits, EPF</p>	Complied

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		contribution, SOCSO and any other benefits required under the laws of Malaysia. Sampled contractors' employee payslip for Aug 2022 for CPO Transporter: Pengangkutan Olimpik Sdn Bhd has confirmed that the workers have been paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.	
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 -	Sindora POM has records of all employees including contractors' employees. The record containing details such as full name, gender, nationality, date of birth, date of employment, job description, wages, and period of employment. Sindora POM has not hired permanently contracts except for ad-hoc work including equipment repair and engineering project.	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 -	Sindora POM has records of all employees including contractors' employees. The record containing details such as full name, gender, nationality, date of birth, date of employment, job description, wages, and period of employment. The employment contracts of local workers state that the duration as until retirement age, in accordance with the Minimum Retirement Age Act 2012. While for the foreign workers, the duration is for 2 years. Among the other terms and conditions in the employment contract include overtime pay, rest day, working hours, rate for working on rest day, termination notice period, public holidays, paid annual leave, paid medical leave, etc. Based on review, the contracts are deemed fair.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.</p> <p>- Major compliance -</p>	<p>Sindora POM's employees (local and foreign) has signed by both the employer and the employee in employment contracts which contents comply with Employment Act 1955.</p> <p>The working hours and breaks of each individual employee are recorded in their respective employment contracts which clearly stipulate that working hour is 8 hours from 8 AM to 4 PM inclusive of 30 minutes of break time. Any overtime work is paid in accordance with the provisions of the Employment Act 1955.</p>	Complied
4.4.5.8	<p>The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable.</p> <p>- Major compliance -</p>	<p>Sindora POM's employees (local and foreign) has signed by both the employer and the employee in employment contracts which contents comply with Employment Act 1955.</p> <p>The working hours and breaks of each individual employee are recorded in their respective employment contracts which clearly stipulate that working hour is 8 hours from 8 AM to 4 PM inclusive of 30 minutes of break time. Any overtime work is paid in accordance with the provisions of the Employment Act 1955.</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>Sindora POM's employees (local and foreign) has signed by both the employer and the employee in employment contracts which contents comply with Employment Act 1955 and in line with latest minimum wages. Sindora POM is in Kota Tinggi district and the minimum wages is at RM1,200. As per sample of payslip there is evidence that payment of wages has been done accordingly.</p> <p>Any overtime work is paid in accordance with the provisions of the Employment Act 1955. Payment of overtime is at rate of one and a half times the hourly rate of pay on normal working days and two times the hourly rate on rest day.</p>	Complied

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<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>Kulim (M) Berhad has established Core Labour Standard Policy signed by Managing Director dated 01/10/2021.</p> <p>The policy stated Employment contract, remuneration and working hours. Kulim (M) Berhad shall ensure that employees are given in writing, in a language that they understand with description of the duties, rate of pay, working hours, leave and any other benefits of employment entitle to them.</p> <p>Sindora POM employees are provided with benefits such as free housing with amenities (includes their dependents) by the hospital assistant, free treatment transportation to clinic, SOCSO, EIS Insurance, annual leave, medical leave and training claimable levy.</p> <p>Water and electricity were subsidized for 30 gallons and 50kWh per person and stated in the employment contract.</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>Onsite visit to workers housing complex, observed Sindora POM provided workers housing is habitable includes with basic amenities and facilities. Water and electricity were subsidized for 30 gallons and 50kWh per person; and verified has been maintain in clean and appropriate manner.</p> <p>Onsite interview workers informed they satisfied with the accommodation provided.</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>Kulim (M) Berhad has established sexual harassment policy signed by Managing Director dated 01/10/2021. The policy describes of company derive from the local regulation Employment act 1955.</p> <p>Mentioned in the policy that the management is committed to eradicate all forms of sexual harassment in the workplace in whenever possible.</p>	<p>Complied</p>

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		<p>Sindora POM has established WOW complaint panel which received any complaint especially sexual harassment from the women workers. While for men workers, sexual harassment complaint can be done through complaint and grievance procedure. Other mechanism is the management has established whistle blowing policy which has established channel for any improper conduct that has been discovered.</p> <p>Review on complaint records and interview with workers informed no sexual harassment and violence at workplace.</p>	
4.4.5.13	<p>The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad respected 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. This was mentioned in the Core Labour Standard Policy signed by Managing Director dated 01/10/2021. The workers have their freedom to join the NUPW.</p> <p>NUPW/IW 02/2022 being conducted dated 04/08/2022 and 08/04/2022 includes the discussion on MAPA & AMESU Agreement (Arrears, Exgratia), replacement Public Holiday, Housing cleanliness, new wages order, 'Arahan menyerahkan passport kepada pekerja Indonesia' and others matters.</p> <p>Onsite interview employees informed they have no restriction to join any form of association or union.</p> <p>Sindora POM conducted briefing of Freedom of Association to workers during mustercall dated 25/09/2022.</p>	Complied
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>Kulim (M) Berhad had established Core Labour Standards Policy signed by Managing Director dated 01/10/2021.</p> <p>The policy stated Employment of Children & Young Persons Kulim</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance												
		<p>(M) Berhad shall not knowingly engage in or support the use of child labour as defined by Malaysia Law and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child. Kulim shall take appropriate action to prevent the use of such labour in connection with their activities. Children and/or young workers shall not be exposed to situations in or outside of the workplace that are hazardous, unsafe, and unhealthy.</p> <p>Sindora POM has records of all employees including contractors' employees. The record containing details such as full name, gender, nationality, date of birth, date of employment, job description, wages, and period of employment.</p> <p>From the document, no workers less than 18 years old being recruited.</p>													
Criterion 4.4.6: Training and competency															
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>Formal training programs for 2022 that covered aspects of the MSPO indicators as well as other salient requirement of the mill operations. Regular assessments of training needs were available for all the audited sites. Training Plan was for each operating unit were established. A training need identification matrix has been established with target dates for the training identified. The training program among others includes the following subjects. Training was provided during musters and also in session held in the estate community hall/mill compound.</p> <table border="1"> <thead> <tr> <th></th> <th>Subjects</th> <th>Date</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PPE adherence</td> <td>06/2/22</td> <td>29/6/22</td> </tr> <tr> <td>2</td> <td>Documentation</td> <td>22/3/22</td> <td>22/5/22</td> </tr> </tbody> </table>		Subjects	Date	Date	1	PPE adherence	06/2/22	29/6/22	2	Documentation	22/3/22	22/5/22	Complied
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		3	FFB Grading/ Ramp	04/2/22	-	
		4	Spill containment	30/1/22	20/9/22	
		5	Chemical handling/ Lab	19/9/22	-	
		6	Scheduled waste mgmt.	31/5/22	20/9/22	
		7	Water treatment/ sampling	30/1/22	19/9/22	
		8	Process Station SOP	07/2/22	03/2/22	
		9	Emergency Respond Plan	10/8/22	02/4/22	
		10	Fire drill training	29/4/22	25/9/22	
		11	First aid/ CPR	12/9/22	21/9/22	
		12	Tractor/ lorry/ safe driving	22/7/22	-	
		13	Polln Cleaning Device PCD	04/2/22	-	
		14	Halal Management	25/8/22	01/4/22	
		15	Confined Space Guidelines	02/1/22	02/10/21	
		16	PPE adherence/ Safety	25/9/22		
		17	MSPO/ RSPO/ ISCC/ SCCS	02/1/22	23/9/22	
		18	GHG calculations	04/2/22	01/4/22	
		20	Internal Audit Refresher	26/6/22	30/6/22	
		21	Working At Height /LOTO	24/1/22	22/9/22	
		22	Audiometry Test Guideline	27/4/22	-	
		23	Induction program New W	29/3/22	13/7/22	
		24	Biogas Plant Operations	07/2/22	09/2/22	
		25	Gender/ Sexual Harassment	25/9/22	-	
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>Similar method for identifying the training needs is used in the operating units. The training needs for the mill 2022 training program has been established. The details of the training needs include categories of:</p> <p>a) Job descriptions,</p> <p>b) Sections, and</p>				Complied

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		c) Employees' group. Included in this program are subjects related to: a) Environment e.g. Environmental, safety & health policy b) Scheduled waste management c) Environmental responsibility, HCV & effluent WTP d) Mill activities/ operations e) Equipment handling, vehicles maintenance etc.																																																																																											
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 -	Formal training program for 2022 that covered aspects of the MSPO indicators as well as other salient requirement of the mill operations. Regular assessments of training needs were available for all the audited sites. The training program among others includes the following subjects. <table border="1" data-bbox="1086 890 1865 1398"> <thead> <tr> <th></th> <th>Subjects</th> <th>J-M</th> <th>A-J</th> <th>J-S</th> <th>O-D</th> </tr> </thead> <tbody> <tr><td>1</td><td>PPE adherence</td><td>/</td><td>/</td><td>/</td><td>/</td></tr> <tr><td>2</td><td>Documentation</td><td></td><td>/</td><td></td><td></td></tr> <tr><td>3</td><td>FFB Grading/ Ramp</td><td></td><td>/</td><td>/</td><td></td></tr> <tr><td>4</td><td>Spill containment</td><td></td><td></td><td>/</td><td></td></tr> <tr><td>5</td><td>Chemical handling/ Lab</td><td></td><td>/</td><td></td><td>/</td></tr> <tr><td>6</td><td>Scheduled waste</td><td></td><td></td><td>/</td><td></td></tr> <tr><td>7</td><td>Water treatment/ sampling</td><td>/</td><td></td><td></td><td>/</td></tr> <tr><td>8</td><td>Process Station SOP</td><td>/</td><td>/</td><td>/</td><td>/</td></tr> <tr><td>9</td><td>Sampling & handling</td><td></td><td></td><td></td><td></td></tr> <tr><td>10</td><td>Chemical handling</td><td></td><td></td><td>/</td><td></td></tr> <tr><td>11</td><td>Emergency Respond Plan</td><td>/</td><td>/</td><td></td><td></td></tr> <tr><td>12</td><td>Fire drill training</td><td></td><td></td><td></td><td>/</td></tr> <tr><td>13</td><td>First aid/ CPR</td><td></td><td></td><td></td><td>/</td></tr> <tr><td>14</td><td>Tractor/ lorry/ safe driving</td><td></td><td></td><td>/</td><td></td></tr> </tbody> </table>		Subjects	J-M	A-J	J-S	O-D	1	PPE adherence	/	/	/	/	2	Documentation		/			3	FFB Grading/ Ramp		/	/		4	Spill containment			/		5	Chemical handling/ Lab		/		/	6	Scheduled waste			/		7	Water treatment/ sampling	/			/	8	Process Station SOP	/	/	/	/	9	Sampling & handling					10	Chemical handling			/		11	Emergency Respond Plan	/	/			12	Fire drill training				/	13	First aid/ CPR				/	14	Tractor/ lorry/ safe driving			/		Complied
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		15	Polln Cleaning Device PCD	/		
		16	Halal Management		/	
		17	Confined Space Guidelines		/	
		18	PPE adherence/ Safety	/	/	
		20	MSPO/RSPO/ISCC/SCCS	/	/	
		21	GHG calculations	/		/
		22	Internal Audit Refresher	/		
		23	Working At Height /LOTO	/	/	
		24	Audiometry Test Guideline			/
		25	Induction program New W	/	/	/
<p>J-M, A-J, J-S & O-D denote Jan to Mar, April to June, July to Sept & Oct to Dec respectively.</p>						
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 Oct 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 is policy is prominently displayed in the office along with other Company's Policies.				Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations - Major compliance -	The Environmental Management Policy is available, and the objectives stated therein. The environmental improvement plan dated 15/09/2022 aspects and impact evaluation cover the following areas/activities; a) Boiler operation				Complied

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		b) Power generation c) Crude palm oil storage leakage and spillage d) Effluent pond ruptured/spillage e) Dust emission /dark smoke f) EFB /SW disposal g) Anaerobic process release of gas to atmosphere Inclusive is the reduction of pollution and emission management plan.																						
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	This plan is available and updated for the FY 2022. The environmental issues for improvement outlined by Sindora POM are shown below: <table border="1" style="margin-left: 20px;"> <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> <tr> <td>5</td> <td>Disposal of EFB/ waste/ SW</td> <td>Perimeter drain monitoring and education to employees</td> </tr> <tr> <td>6</td> <td>Wastewater cleaning</td> <td>PCD inspected regularly and samples analysis. Immediate action in event of overflow and spillage</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	5	Disposal of EFB/ waste/ SW	Perimeter drain monitoring and education to employees	6	Wastewater cleaning	PCD inspected regularly and samples analysis. Immediate action in event of overflow and spillage	Complied
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		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 OSH meetings (sighted minutes dated 28/09/2022 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. Minutes dated 28/09/22 was sighted and verified. c) The Environmental Performance Monitoring Committee is setup to comply with the DOE requirement of Guidance Self-Regulation (GSR). The meeting reviews environmental performance within the POM. Meeting (<i>Ketua Bahagian Kilang</i>) Head of Department monthly under agenda no 6 Environmental Performance Monitoring, SW,	Complied

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Criterion / Indicator		Assessment Findings	Compliance																								
		Effluent performance, clean air and SW management (sighted minutes dated 09/06/2022).																									
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 0.60) 187640 L</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. <table border="1"> <thead> <tr> <th></th> <th>Month</th> <th>Diesel/FFB</th> <th></th> <th>Month</th> <th>Diesel/FFB</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jan</td> <td>1.77</td> <td>7</td> <td>July</td> <td>0.58</td> </tr> <tr> <td>2</td> <td>Feb</td> <td>1.20</td> <td>8</td> <td>Aug</td> <td>0.68</td> </tr> <tr> <td>3</td> <td>Mac</td> <td>0.71</td> <td>9</td> <td>Sept</td> <td>0.55</td> </tr> </tbody> </table>		Month	Diesel/FFB		Month	Diesel/FFB	1	Jan	1.77	7	July	0.58	2	Feb	1.20	8	Aug	0.68	3	Mac	0.71	9	Sept	0.55	Complied
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		4	April	0.91	10	Oct	0.65																																																							
		5	May	0.80	11	Nov	0.82																																																							
		6	Jun	0.64	12	Dec	0.87																																																							
			Month	Kwh/FFB		Month	Kwh/FFB																																																							
		1	Jan	27.43	7	July	21.88																																																							
		2	Feb	24.36	8	Aug	21.86																																																							
		3	Mac	23.92	9	Sept	20.37																																																							
		4	April	22.41	10	Oct	15.25																																																							
		5	May	24.07	11	Nov	15.71																																																							
		6	Jun	37.31	12	Dec	20.00																																																							
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 mill records the following data and tabulates 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 sold</th> <th>Fibre % sold</th> <th>Shell sold</th> <th>Shell % sold</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>12289</td> <td>125.35</td> <td>1.02</td> <td>98.49</td> <td>0.80</td> </tr> <tr> <td>Feb</td> <td>14317</td> <td>253.31</td> <td>1.77</td> <td>170.35</td> <td>1.19</td> </tr> <tr> <td>Mac</td> <td>20601</td> <td>295.76</td> <td>1.44</td> <td>519.33</td> <td>2.52</td> </tr> <tr> <td>April</td> <td>18798</td> <td>218.46</td> <td>1.16</td> <td>372.97</td> <td>1.98</td> </tr> <tr> <td>May</td> <td>20119</td> <td>74.45</td> <td>0.37</td> <td>358.33</td> <td>1.78</td> </tr> <tr> <td>Jun</td> <td>16585</td> <td>166.47</td> <td>1.00</td> <td>678.08</td> <td>1.09</td> </tr> <tr> <td>July</td> <td>24017</td> <td>58.63</td> <td>0.66</td> <td>300.39</td> <td>4.09</td> </tr> <tr> <td>Aug</td> <td>17481</td> <td>0.00</td> <td>0.00</td> <td>636.31</td> <td>1.25</td> </tr> </tbody> </table>							FFB Prodn	Fibre sold	Fibre % sold	Shell sold	Shell % sold	Jan	12289	125.35	1.02	98.49	0.80	Feb	14317	253.31	1.77	170.35	1.19	Mac	20601	295.76	1.44	519.33	2.52	April	18798	218.46	1.16	372.97	1.98	May	20119	74.45	0.37	358.33	1.78	Jun	16585	166.47	1.00	678.08	1.09	July	24017	58.63	0.66	300.39	4.09	Aug	17481	0.00	0.00	636.31	1.25	Complied
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		Sept	22573	70.92	0.31	634.84	3.64	
		Oct	23981	36.86	0.15	385.63	2.81	
		Nov	23008	138.24	0.60	241.82	1.61	
		Dec	20330	88.01	0.43	113.5	1.05	
		Total	234100	1626.51	0.69	4510.04	0.56	
		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 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			
		1	Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities			
				Used batteries/ used rags/ empty containers	Workshop activities			
				Hexane/ spent chemicals/ empty containers	Laboratory and boiler station			

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Criterion / Indicator		Assessment Findings			Compliance													
		2	Domestic Waste	Rubbish	Line site/ office & mill complex													
				Sewage	Line site/ office & mill complex													
		3	Industrial Waste	POME	Effluent treatment plant													
				EFB	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.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>The 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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Type</th> <th style="width: 40%;">Item</th> <th style="width: 45%;">Action/Program</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Scheduled waste</td> <td>Spent lubricants/ hydraulic oil</td> <td>SOP on SW management Compliance to</td> </tr> <tr> <td>Used batteries/ used rags/ containers</td> <td>Environmental Quality Regulation 2005; Establishment &</td> </tr> <tr> <td>Hexane/ spent chemicals/ empty containers</td> <td>notification of SW Labeling & Coding of SW SW Inventory Disposal < 180 days & approved quantity/ volume.</td> </tr> <tr> <td>Domestic Waste</td> <td>Rubbish</td> <td>Disposed together with the estate to estate landfill</td> </tr> </tbody> </table>			Type	Item	Action/Program	Scheduled waste	Spent lubricants/ hydraulic oil	SOP on SW management Compliance to	Used batteries/ used rags/ containers	Environmental Quality Regulation 2005; Establishment &	Hexane/ spent chemicals/ empty containers	notification of SW Labeling & Coding of SW SW Inventory Disposal < 180 days & approved quantity/ volume.	Domestic Waste	Rubbish	Disposed together with the estate to estate landfill	Complied
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			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> <p>a) Level 1 Integrated Management Manual b) Level 2 standard operating procedure/SPO OHS c) Level 3 work instruction d) Level 4 records.</p> <p>Amendments are made should there be requirement to suit the local issues/situation.</p> <p>Disposals were carried out in compliance with relevant regulation of scheduled waste. Inventory and consignment documents verified for confirmation of proper management and disposal.</p> <table border="1"> <thead> <tr> <th></th> <th>Date</th> <th>SW 110</th> <th>SW 409</th> <th>SW 410</th> <th>SW 305</th> <th>SW 306</th> <th>SW 102</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>26/09/22</td> <td>-</td> <td>0.033</td> <td>0.057</td> <td>1.21</td> <td>0.22</td> <td>-</td> </tr> <tr> <td>2</td> <td>25/04/22</td> <td>-</td> <td>0.022</td> <td>0.073</td> <td>0.85</td> <td>-</td> <td>-</td> </tr> <tr> <td>3</td> <td>17/03/22</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0.64</td> <td>-</td> </tr> <tr> <td>4</td> <td>22/10/21</td> <td>-</td> <td>-</td> <td>0.069</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>5</td> <td>05/04/21</td> <td>0.01</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0.018</td> </tr> </tbody> </table>							Date	SW 110	SW 409	SW 410	SW 305	SW 306	SW 102	1	26/09/22	-	0.033	0.057	1.21	0.22	-	2	25/04/22	-	0.022	0.073	0.85	-	-	3	17/03/22	-	-	-	-	0.64	-	4	22/10/21	-	-	0.069	-	-	-	5	05/04/21	0.01	-	-	-	-	0.018	Complied
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Criterion / Indicator		Assessment Findings	Compliance
		The mill scheduled waste is disposed to Kualiti Alam Sdn Bhd registered with DOE.	
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 Sindora POM is made to the Sindora Estate landfill (P06B3). Collection 2 to 3 times a week	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, 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 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>	Complied

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Criterion / Indicator		Assessment Findings		Compliance											
		<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>Sindora POM 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 connected online to DOE’s office. Boiler smoke emission data are within the DOE limit.</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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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 includes and installation of biogas plant and ESP facilities.</p> <table border="1"> <thead> <tr> <th></th> <th>Issues / Strategies</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Reduce diesel consumption at mill operation</td> <td>To monitor diesel usage To ensure vehicle scheduled maintenance</td> </tr> </tbody> </table>			Issues / Strategies	Action Plan	1	Reduce diesel consumption at mill operation	To monitor diesel usage To ensure vehicle scheduled maintenance	Complied					
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				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																																														
4.5.4.3	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p>- Major compliance -</p>	<p>The effluent treatment plant was made in accordance and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements. No over flow was observed, and flow meter reading was recorded daily. The mill monitoring the effluent and submits to DOE through '<i>Borang Penyata Suku Tahunan</i>'. Sindora Palm DOE license 004718 was for land application and the requirement is for the BOD to be less than 100 mg/l. The results from final discharge were compliance within parameter limit. Record was sighted and verified.</p> <table border="1"> <thead> <tr> <th>Sample date</th> <th>Std</th> <th>9/4/22</th> <th>12/5/22</th> <th>06/6/22</th> </tr> </thead> <tbody> <tr> <td>PH</td> <td>-</td> <td>8.40</td> <td>7.80</td> <td>8.30</td> </tr> <tr> <td>BOD</td> <td>100.</td> <td>18.00</td> <td>84.00</td> <td>36.00</td> </tr> <tr> <td>COD</td> <td>-</td> <td>577</td> <td>389</td> <td>404</td> </tr> <tr> <td>Total solids</td> <td>-</td> <td>4644</td> <td>2240</td> <td>3424</td> </tr> <tr> <td>S Solids</td> <td>-</td> <td>220</td> <td>104</td> <td>148</td> </tr> <tr> <td>Oil & grease</td> <td>-</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>A Nitrogen</td> <td>-</td> <td>6.00</td> <td>22.00</td> <td>14.00</td> </tr> <tr> <td>Total N</td> <td>-</td> <td>30.00</td> <td>35.00</td> <td>48.00</td> </tr> </tbody> </table>			Sample date	Std	9/4/22	12/5/22	06/6/22	PH	-	8.40	7.80	8.30	BOD	100.	18.00	84.00	36.00	COD	-	577	389	404	Total solids	-	4644	2240	3424	S Solids	-	220	104	148	Oil & grease	-	0.00	0.00	0.00	A Nitrogen	-	6.00	22.00	14.00	Total N	-	30.00	35.00	48.00	Complied
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Criterion 4.5.4: Reduction of pollution and emission																			
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 2022 for the estates has been established. with latest review made on 02/08/2022. The plan emphasized on the following areas.</p> <ul style="list-style-type: none"> a) Water source b) Efficient use of water c) Renewability of water source d) Avoidance of surface and ground water contamination <p>Included therein are the following documents which were sighted and verified;</p> <table border="1"> <thead> <tr> <th colspan="4">Contingency plan during water shortage</th> </tr> <tr> <th></th> <th>Area/ incidence</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</td> <td>Executives/ Staff</td> </tr> </tbody> </table>	Contingency plan during water shortage					Area/ incidence	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	Executives/ Staff	Complied
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Criterion / Indicator		Assessment Findings				Compliance
			outsourced supply.			
		Water reduction plan				
		Issues/ Areas	Action Steps	PIC	Status	
		1 Rain water collection	Large containers are to be placed at strategic locations to collect rain water The rainwater shall be recycled for washing heavy machinery	Executives	On-going	
		Identification & management of waste water				
		Location	Waste water 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.	
		The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis. The usage in 2021 is as follows:				
		Mth	Water /FFB	Mth	Water /FFB	

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Criterion / Indicator		Assessment Findings						Compliance	
		1	Jan	0.90	7	July	0.85		
		2	Feb	0.74	8	Aug	0.86		
		3	Mac	0.85	9	Sep	0.85		
		4	Apr	0.81	10	Oct	0.82		
		5	May	0.78	11	Nov	0.75		
		6	Jun	1.37	12	Dec	0.78		
			Total	200432 L		Av	0.86		
<p>There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.</p> <p>Water samples from the intake point are taken for phosphate and nitrate analysis for detection of process pollution to the water courses. Extracted record with details below:</p>									
		22/09/22 - Sg Sembrong Kiri					Limit		
		Parameter	Unit	Std	Pt 3	Pt 4			
1		pH	-	5.5-9.0	6.4	8.4			
2		TDS	mg/L	1500	<80	112			
3		COD	mg/L	10	<5	9			
4		BOD	mg/L	6	<10	<10			
5		A Nitrogen	mg/L	1.5	<0.50	<0.50			
6		Fe	mg/L	1.0	<0.50	<0.50			
7		Chloride	mg/L	250	13	13			
8		Zn	mg/L	3	<0.50	<0.50			
9		Na	mg/L	200	2.68	37.36			
10		D oxygen	Mg DOL/L	-	7.21	6.63			
<p>There were no issues on the water quality for the sampling points.</p>									

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Criterion / Indicator		Assessment Findings	Compliance
4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations. - Major compliance -	Details of effluent treatment and report as per item 4.5.4.3 above. The effluent BOD limit is revised to 100 mg/L. No other initiatives except for the lowering of the BOD level as instructed by DOE of which the mill is able to meet.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>The mill 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.</p> <ul style="list-style-type: none"> a) KMB Agriculture Manual 1998 b) Sustainability Management System SOP - 2007 c) Quality Manual Jan 2018 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>The Mill operations are guided with the following documents:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		a) Quality Manual (SM/QM) dated 1/9/14 b) Standards Operating Procedure (SM/SOP) dated 10/12/12 covering the following stations/operations among others; <ul style="list-style-type: none"> - Loading ramp/ sterilization station - Threshing/ press station - Clarification station - Kernel station/ depericarper station - Effluent and water treatment plant, - Boiler house/ power house c) Work Instructions derived from SOP and displayed the work stations/ notice boards. Among others as sighted; <ul style="list-style-type: none"> - WI: Boiler Station/ WI: Power House, - WI: Laboratory Manual/ Waste Management, - WI: Handling chemicals - WI: Usage of hearing protection device, - WI: Emergency Response Procedure, - WI: Maintenance and servicing of oil trap, WI: Confined Space Management, - WI: Workshop/ Working at Height/ Oxy-Acetylene Set/ Welding, etc. 	
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	The following mechanism is available and adopted as standard practices and procedures in the mill operations among others. a) Mill inspectorate Visit program 4x /year b) Internal audit by Sustainability Unit 2x /year	Complied

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Criterion / Indicator		Assessment Findings	Compliance																				
		c) Task Force visits d) Monthly and weekly ad hoc meeting e) Daily /monthly production & financial report f) Daily and monthly lab analysis report. g) Daily supervision by the mill Supervisors/Executives <table border="1" style="margin-left: 20px;"> <thead> <tr> <th></th> <th>Visit</th> <th>Date</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Mill Inspectorate</td> <td>09/03/22</td> <td>19/01/22</td> </tr> <tr> <td>2</td> <td>Sustainability Dept</td> <td>13/04/22</td> <td>21/09/22</td> </tr> <tr> <td>3</td> <td>Regional Controller</td> <td>03/10/22</td> <td>-</td> </tr> <tr> <td>4</td> <td>Head Plantations</td> <td>03/10/22</td> <td>-</td> </tr> </tbody> </table>		Visit	Date	Date	1	Mill Inspectorate	09/03/22	19/01/22	2	Sustainability Dept	13/04/22	21/09/22	3	Regional Controller	03/10/22	-	4	Head Plantations	03/10/22	-	
	Visit	Date	Date																				
1	Mill Inspectorate	09/03/22	19/01/22																				
2	Sustainability Dept	13/04/22	21/09/22																				
3	Regional Controller	03/10/22	-																				
4	Head Plantations	03/10/22	-																				
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 mill has a business plan prepared annually in the form of year budget and the projection for 5 years prepared as guidance for future planning. The business plan among others contains: a) FFB yield & CPO production forecast b) Extraction Ratios – OER/ KER c) Cost of production - Administration/ labour overhead - Processing cost labour, maintenance, consumables - Depreciation and head office charges d) EVIT running accounts e) CAPEX - capital expenditure f) Labour statement/ Allocation of wages/ Labour benefit g) vehicle and running schedule/ Job allocation for vehicles	Complied																				

Criterion / Indicator		Assessment Findings	Compliance
		h) workshop running schedule i) Summary of general charges j) CAPEX	
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 -	Kulim (M) Berhad established purchasing documentation for product or services. For purchasing services of price mechanism from contractors are contained in the respective contracts. Based on the contract's agreement sampled as below: Contractor: Pengangkutan Olimpik Sdn Bhd. Type of work: CPO transporter Contract Number: MPSB/CPO 1/2022 (Olimpik) Dated of agreement: 05/10/2020 Letter of Acceptance: MPSB/G1/6/2(2020) Date of acceptance: 15/06/2020 Mills involved: Sindora POM, Pasir Panjang POM, Sedenak POM, Palong Cocoa POM, Tereh Estate Mill Date of commencement from 01/06/2020 until 31/05/2023. Contractor: Teo Tuan Kwee Sdn Bhd. Type of work: CPO transporter Contract Number: MPSB/CPO 1/2022 (TEO) Dated of agreement: 05/10/2020	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Letter of Acceptance: MPSB/G1/6/2(2020) Date of acceptance: 15/06/2020 Mills involved: Sindora POM, Pasir Panjang POM, Sedenak POM, Palong Cocoa POM, Tereh Estate Mill Date of commencement from 01/06/2020 until 31/05/2023. Document review, verified that that the pricing mechanism has been clearly mentioned.</p>	
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -</p>	<p>Kulim (M) Berhad established contracts agreement with CPO and PK transporters. The contract agreement with the third parties is fair as it contains provisions relating to Mill's and contractors' obligations, payment calculation, mutual termination clause, and mutually agreed. Based on the contract's agreement sampled: Contractor: Pengangkutan Olimpik Sdn Bhd. Type of work: CPO transporter Contract Number: MPSB/CPO 1/2022 (Olimpik) Dated of agreement: 05/10/2020 Letter of Acceptance: MPSB/G1/6/2(2020) Date of acceptance: 15/06/2020 Mills involved: Sindora POM, Pasir Panjang POM, Sedenak POM, Palong Cocoa POM, Tereh Estate Mill Date of commencement from 01/06/2020 until 31/05/2023. Payment Analysis Report: R5504578 Dated: 21/08/2022 G/L Bank Account: 63BS.23103</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Payment Group no.: 765 Vendor Invoice: 22000084-C1-00063-001, 22000084-C1-00063-002, INV 2207017, 2207018, 2207019. Debit Note: 22000084 Batch Number: 83147 Dated: 09/08/2022 Pengangkutan Olimpik Sdn Bhd Invoice: 2207017, 2207018, 2207019 Dated 31/07/2021 Product: CPO Weight: 130.07mt, 85.37mt, 339.54mt</p> <p>Contractor: Teo Tuan Kwee Sdn Bhd. Type of work: CPO transporter Contract Number: MPSB/CPO 1/2022 (TEO) Dated of agreement: 05/10/2020 Letter of Acceptance: MPSB/G1/6/2(2020) Date of acceptance: 15/06/2020 Mills involved: Sindora POM, Pasir Panjang POM, Sedenak POM, Palong Cocoa POM, Tereh Estate Mill Date of commencement from 01/06/2020 until 31/05/2023. Payment Analysis Report: R5504578 Dated: 17/08/2022 G/L Bank Account: 63BS.23103</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		Payment Group no.: 755 Vendor Invoice: TV 22070067. Teo Tuan Kwee Sdn Bhd Invoice: TV2207 Dated 31/07/2021 Product: CPO Weight: 471.20mt As stated in the contract agreement the payment term has been set at 30 days and it has been verified that payment has been made on timely manner.	
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 -	Kulim (M) Berhad established contracts agreement with CPO and PK transporters. In the agreement, Kulim (M) Berhad includes MSPO requirements. This insertion of the requirement is to ensure contractors are aware and comply with local, national laws such as payment of minimum wage, ratified international laws, and with MSPO standards. Sindora POM conduct stakeholders' consultation includes with the contractors on 26/09/2022 virtually, document review, the contractors being briefed on the MSPO requirement that they must followed to meet the local requirement while dealing business with Kulim (M) Berhad.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Kulim (M) Berhad established contracts agreement with CPO and PK transporters. The contract agreement with the third parties is fair as it contains	Complied

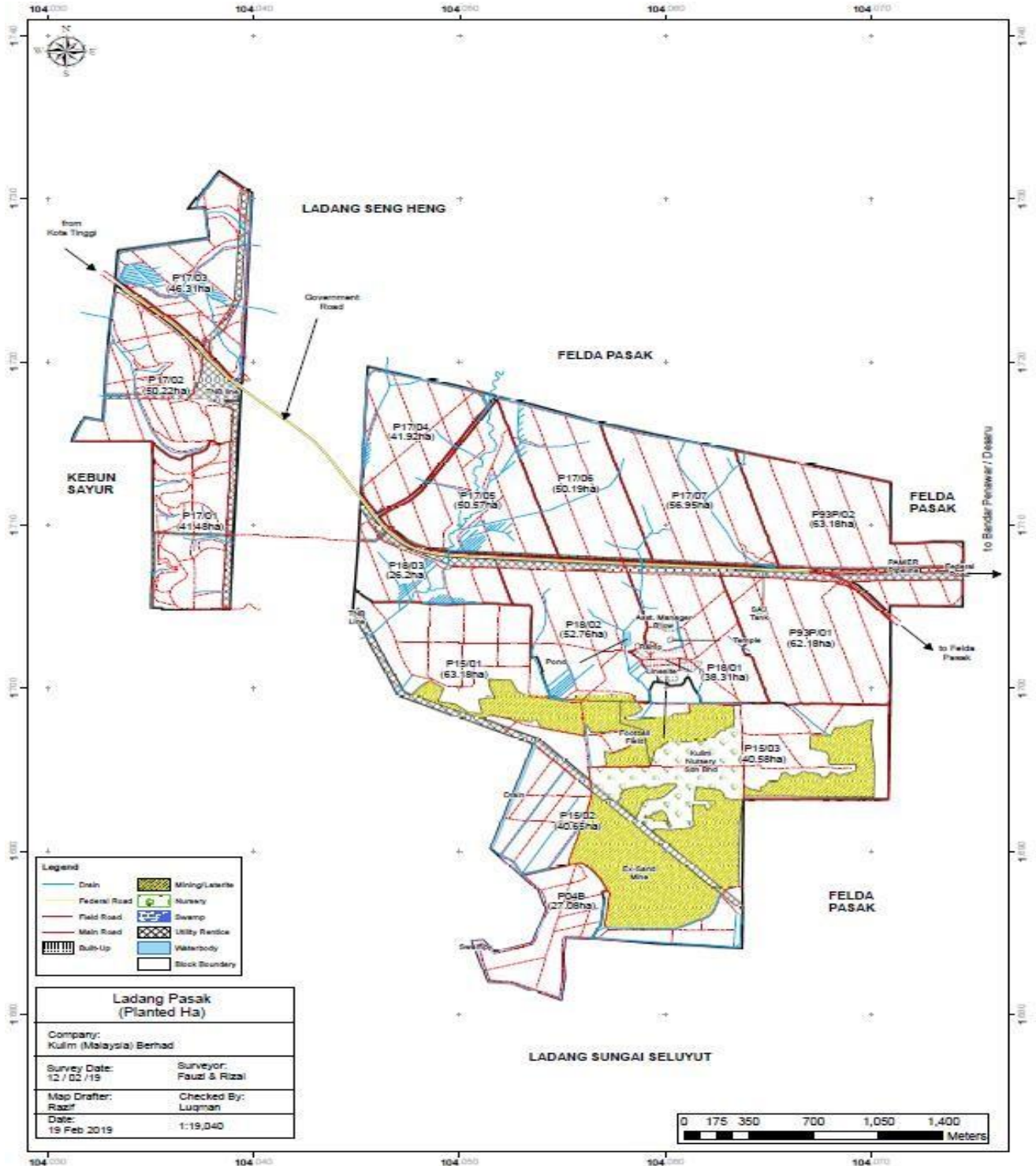
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Criterion / Indicator		Assessment Findings	Compliance
		<p>provisions relating to Mill's and contractors' obligations, payment calculation, mutual termination clause, and mutually agreed between Kulim (M) Berhad and contractors (Pengangkutan Olimpik Sdn Bhd and Teo Tuan Kwee Sdn Bhd).</p> <p>As stated in the contract agreement the payment term has been set at 60 days and it has been verified that payment has been made on timely manner.</p>	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>Kulim (M) Berhad established contracts agreement with CPO and PK transporters.</p> <p>In the agreement, Kulim (M) Berhad had includes Letter of Acceptance, ref: MPSB/G1/6/2(2020) dated 15/06/2020.</p> <p>From the letter of acceptance, includes Clause 6 that describes all contract operation perform by any appointed contractors and sub-contractors in the certified mills or estates is subjected to any certification audit assessment through a physical inspection if required.</p> <p>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.</p>	Complied

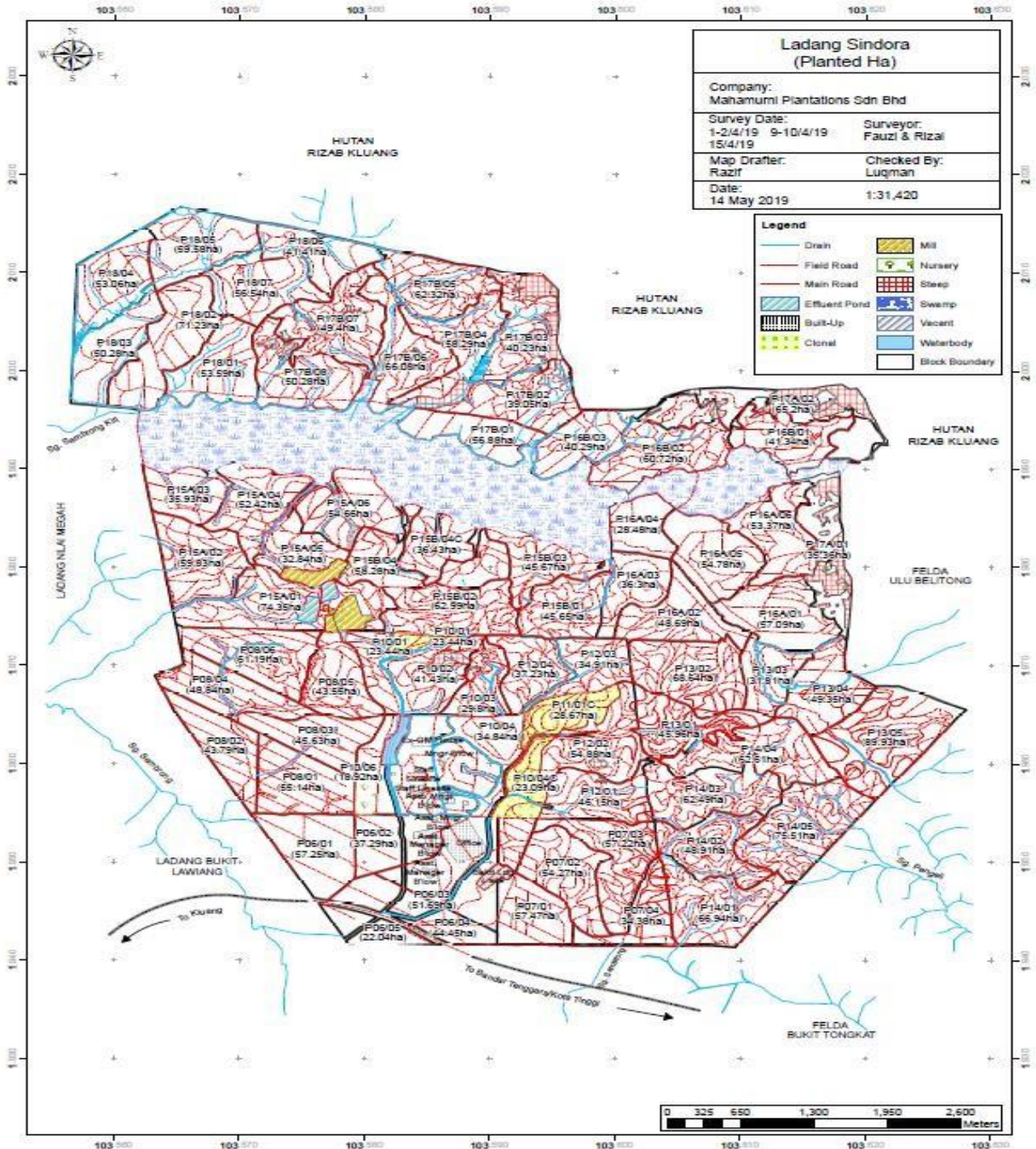
Appendix C: Location and Field Map



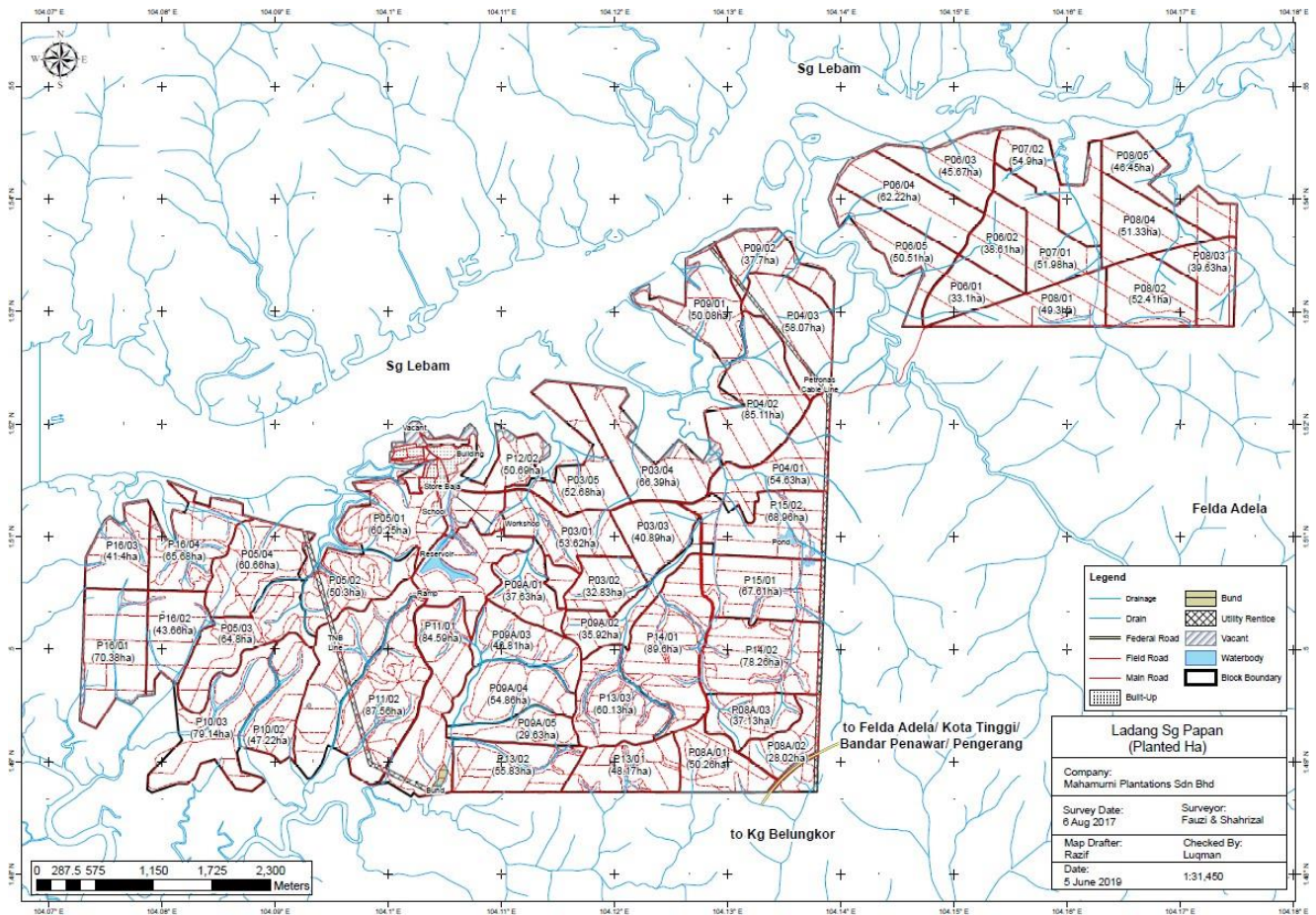
REM Estate



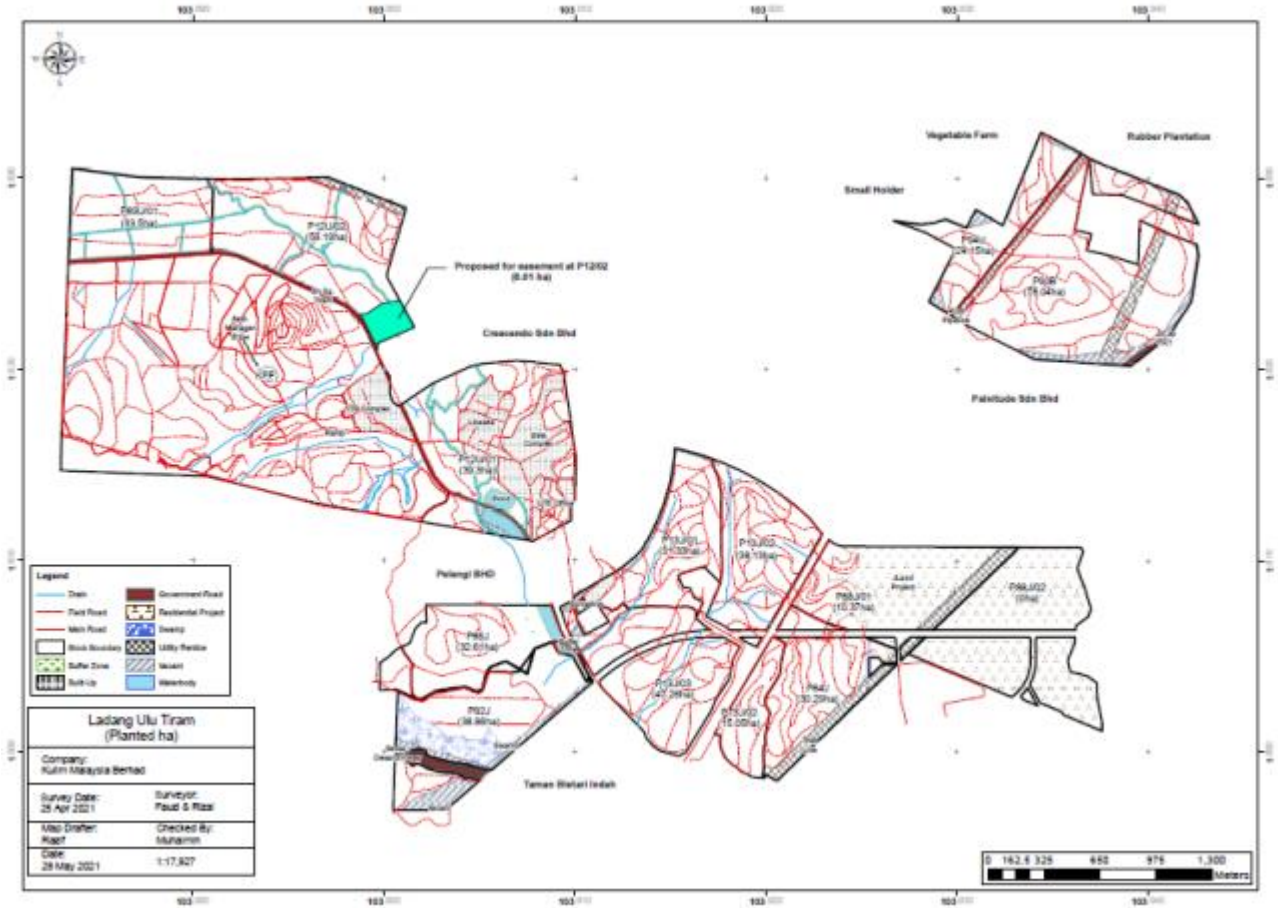
Sindora Estate



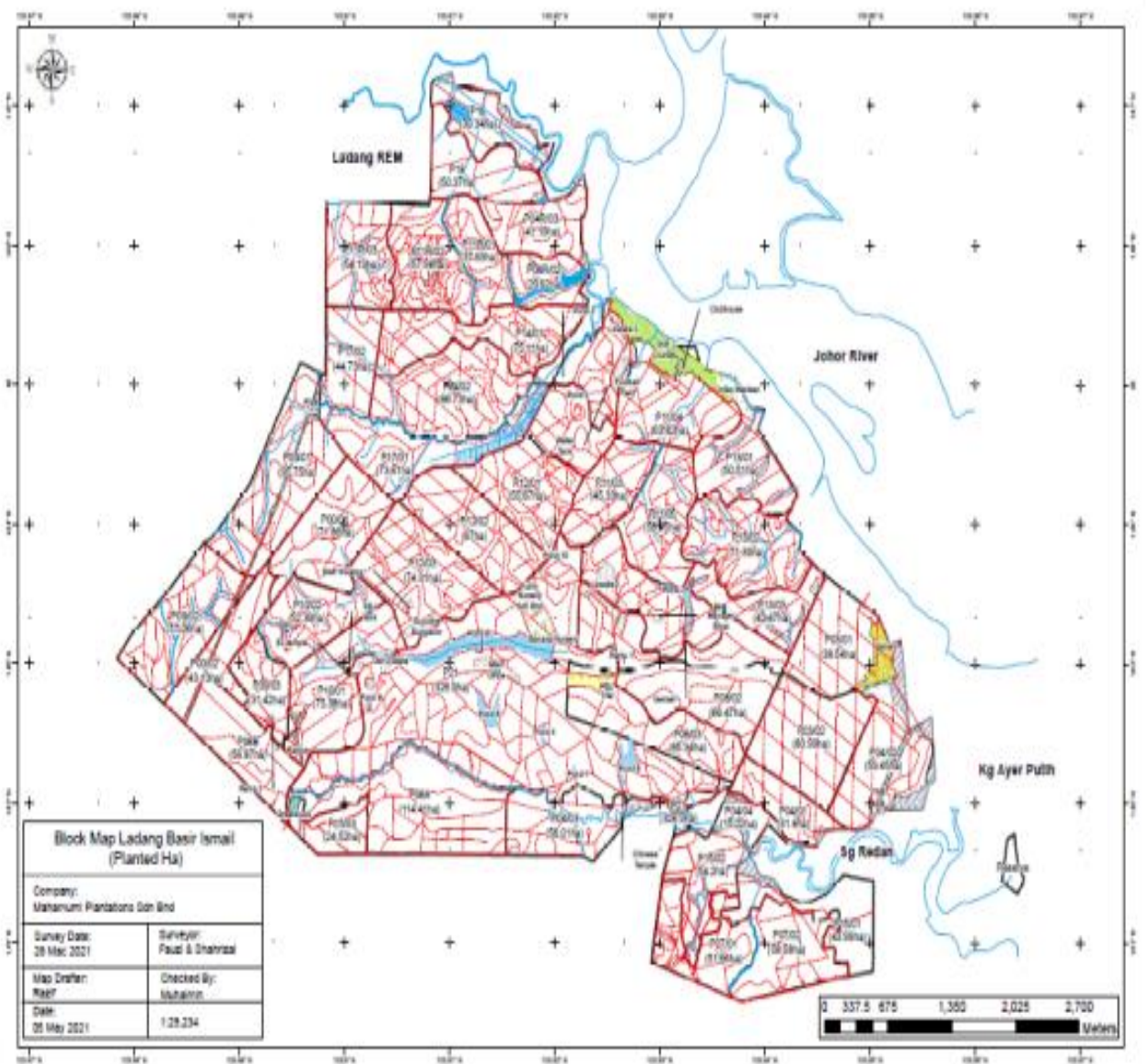
Sg Papan Estate



Ulu Tiram Estate (division of REM Estate)



Basir Ismail 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