

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: Tereh Palm Oil Mill & Plantations of Tereh Complex: (Tereh Utara Estate, Tereh Selatan Estate, Selai Estate, Mutiara Estate, Sg. Tawing Estate and Rengam Estate)
Date of Final Report: 17/4/2023

Report prepared by:
Mohd Razaleigh bin Mohamad (Lead Auditor)

Report Number: 3511570

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

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Rengam Estate128
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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
	Tereh POM	500048604000	31/05/2023
	Tereh Utara Estate	501673102000	30/04/2023
	Tereh Selatan Estate	501674902000	30/04/2023
	Selai Estate	504229402000	31/07/2023
	Mutiara Estate	502458002000	31/10/2023
	Sg. Tawing Estate	532878002000	30/09/2023
	Rengam Estate	501225502000	31/03/2023
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	07-8631084

1.2 Certification Information			
Certificate Number	Mill: MSPO 698004 Estate: MSPO 698005	Certificate Start Date	02/04/2019
Date of First Certification	02/04/2019	Certificate Expiry Date	01/04/2024
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	<p>The objective of the assessment was to conduct a surveillance assessment 4 and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standards are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.</p>		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Stage 1 Date	N/A since the certification unit is RSPO certified		
Stage 2 / Initial Assessment Visit Date (IAV)	24 - 27/09/2018		

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Continuous Assessment Visit Date (CAV) 1	14 - 17/10/2019
Continuous Assessment Visit Date (CAV) 2	09 - 12/11/2020
Continuous Assessment Visit Date (CAV) 3	04 - 07/10/2021: Remote Audit
Continuous Assessment Visit Date (CAV) 4	30/10 - 03/11/2022

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 613086	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn. Bhd.	22/01/2024
EU-ISCC-Cert-DE119-60222023	International Sustainable Carbon Certification (EU)	ASG Certification	16/06/2023
ISCC-Plus-Cert-DE119-60222023	International Sustainable Carbon Certification (PLUS)	ASG Certification	16/06/2023
A158823	HALAL MS 1500:2009	JAKIM	15/09/2023
BVC-MSPO/SC0029	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	Bureau Veritas Certification (M) Sdn Bhd	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
Tereh Palm Oil Mill	Batu 26, Road Committee, Jalan Kampung Peta, Jalan Mersing, 86000 Kluang, Johor, Malaysia	2° 13' 3.04" N	103° 21' 4.97" E
Tereh Utara Estate	Batu 26, Road Committee, Jalan Kampung Peta, Jalan Mersing, 86000 Kluang, Johor, Malaysia	2° 13' 3.035" N	103° 21' 4.97" E
Tereh Selatan Estate	Batu 26, Road Committee, Jalan Kampung Peta, Jalan Mersing, 86000 Kluang, Johor, Malaysia	2° 11' 34.12" N	103° 21' 7.56" E
Mutiara Estate	Jalan Kampung Baru Kahang, Kampung Baru Kahang, 86700 Kahang, Johor, Malaysia	2° 17' 16.62" N	103° 28' 52.10" E
Sg. Tawing Estate	Jalan Kampung Sungai Tawing, 86009 Kluang, Johor, Malaysia	2° 17' 46.75" N	103° 21' 11.55" E
Rengam Estate	Jalan Kluang-Renggam, 86300 Renggam, Johor, Malaysia	1° 53' 21.95" N	103° 24' 48.99" E

Selai Estate	Batu 26, Road Committee, Jalan Kampung Peta, Jalan Mersing, 86000 Kluang, Johor, Malaysia	2° 16' 28.73" N	103° 23' 15" E
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1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Tereh Utara Estate	*2,829.72	*78.73	*178.76	3,087.37	91.82
Tereh Selatan Estate	**2,534.13	54.76	**118.33	2,707.22	93.74
Selai Estate	3,278.30	48.29	208.40	3,535.07	92.74
Mutiara Estate	***3,496.86	32.74	***165.45	3,695.06	94.64
Sg. Tawing Estate	****2,084.29	28.38	****113.10	2,225.77	93.64
Rengam Estate	2,333.99	14.11	70.14	2,418.24	96.52
Total (ha)	16,557.29	257.01	854.18	17,668.73	

Notes:

* Tereh Utara Estate - Resurvey has been done at replanting area where difference total 14.53Ha compared to last year report. Total 5.31Ha for enlargement pond and buffer zone and 9.06Ha for roads construction under infrastructure and others.

** Tereh Selatan Estate - Resurvey replanting area and reducing land area total 3.24Ha and update the area statement on 09/05/2022 and include in infrastructure and others.

*** Mutiara Estate - Resurvey replanting area, the additional planted area total 3.83Ha from infrastructure (roads) on 13/04/2022.

**** Sg. Tawing Estate - Resurvey replanting area, the additional planted area total 1.27Ha from infrastructure and (roads) on 19/04/2021.

- Enggang Estate (1734.90 Ha) is merging with Selai Estate. The estate name will maintain Selai Estate.

- Sg. Sembrong Estate (1242.76 Ha) is merging with Mutiara Estate. The estate will maintain Mutiara Estate.

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Tereh Utara Estate	430.24	0	1,404.47	995.01	0	2,399.48	430.24
Tereh Selatan Estate	433.57	272.19	1,208.31	620.06	0	2,100.56	433.57
Selai Estate	0	1,026.19	2,252.19	0	0	3,278.38	0
Mutiara Estate	863.68	1,163.32	642.27	808.59	19.01	2,633.19	863.68
Sg. Tawing Estate	231.82	237.88	1,162.49	452.10	0	1,852.47	231.82
Rengam Estate	2,530.17	846.01	842.68	221.96	0	1,910.65	2,530.17
Total (ha)	4,489.48	3,545.59	7,512.41	3,097.72	19.01	14,174.73	4,489.48

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1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 22 - Mar 23)	Actual (Oct 21 - Sep 22)	Forecast (Apr 23 - Mar 24)
Tereh Utara Estate	62,649.00	47,950.38	51,553.00
Tereh Selatan Estate	48,667.00	41,680.31	44,690.00
Selai Estate	40,806.00	84,103.58	88,636.00
Enggang Estate	41,072.00	-	-
Mutiara Estate	35,640.00	52,124.64	61,888.00
Sg. Sembrong Estate	17,598.00	-	-
Sg. Tawing Estate	40,720.00	34,837.61	36,340.00
Rengam Estate	43,919.00	42,628.26	52,925.00
Felda Paloh	-	8,562.62	6,484.00
Wawasan Estate	-	5,426.23	2,484.00
Sg. Papan Estate	-	2,404.72	-
Siang Estate	-	785.16	-
Bukit Layang Estate	-	104.40	-
Sedenak Estate	-	957.34	-
Kuala Kabong Estate	-	363.03	-
Labis Bahru Estate	-	996.43	-
Basir Ismail Estate	-	339.74	-
Total (mt)	331,071.00	323,264.00	345,000.00

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 22 - Mar 23)	Actual (Oct 21 - Sep 22)	Forecast (Apr 23 - Mar 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 (Apr 22 - Mar 23)	Actual (Oct 21 - Sep 22)	Forecast (Apr 23 - Mar 24)
	FFB	FFB	FFB
		331,071.00	323,264.00

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SCC Model: SG	CPO (OER: 21.75%)	CPO (OER: 21.06%)	CPO (OER: 21.53%)
	72,016.00	68,106.96	74,175.00
	PK (KER: 5.39%)	PK (KER: 5.34%)	PK (KER: 5.43%)
	17,856.00	17,250.18	18,734.00

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
68,106.96	0	0	68,079.45	0	68,079.45

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
17,250.18	0	0	17,237.09	0	17,237.09

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 30/10 - 03/11/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the Tereh Palm Oil Mill, Tereh Utara Estate, Tereh Selatan Estate, Selai Estate, Mutiara Estate, Sg. Tawing Estate and Rengam 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 smallholder's 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. 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)
Tereh POM	X	X	X	X	X
Tereh Utara Estate			X		
Tereh Selatan Estate			X		
*Enggang Estate	X			X	
Selai Estate	X		X		X
Sg. Tawing Estate	X			X	
*Sg. Sembrong Estate		X		X	
Rengam Estate		X			X
Mutiara Estate		X			X

Tentative Date of Next Visit: October 30, 2023 – November 3, 2023

Total No. of Mandays: 15 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>
Mohd Razaleigh bin Mohamad (MRM)	Team Leader	<p>Education: He graduated Bachelor (Scs.) Plantations Management and Agrotechnology from Universiti Teknologi Mara (UiTM) in 2012.</p> <p>Work Experience: He gained his working exposure in the plantations sector, serving as Senior Assistant Manager with Tradewinds Plantations Berhad from 2012 until 2017 and has been doing audit for RSPO P&C, MSPO, Global G.A.P and Organic since 2017 until now.</p> <p>Training attended: He has successfully completed ISO 9001:2015 (2020), ISO 14001:2015 (2017), ISO 45001:2018 (2021), Endorsed RSPO P&C Lead Auditor Course (2018), Endorsed MSPO P&C Lead Auditor Course (2017), Social Accountability SA8000 (2019), Endorsed RSPO Independent Smallholder (IHS), (2022). Qualified auditor for environment and social aspect.</p>

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		<p>Aspect covered in this audit: Worker’s welfare and benefits, social compliance and implementation, land issues, complaint and consultation system.</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English languages.</p>
Muhamad Naqiuddin Mazeli (MNM)	Team Member	<p>Education: He graduated Bachelor Science Horticulture, UPM, Serdang Malaysia.</p> <p>Work Experience: 11 years working experience in oil palm plantations industry as sustainability team. Joining the sustainability team, he managed, implement and monitors the RSPO, ISCC, MSPO and ISO 9001 and ISO 45001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also supports in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company. He had been involved in RSPO and MSPO auditing since August 2018 in more than various companies in Malaysia.</p> <p>Training attended: ISO 9001:2015 LA Training (2019), ISO 14001:2015 LA Training (2018), ISO 45001:2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training (2018), RSPO SCCS LA (2018), SCCS Refresher Training (2019), MSPO LA Training (2018), SMETA Training (2021), RSPO Smallholder Training (2021).</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, mill best practices, estate best practices, Smallholder’s inclusion, legal requirements, environment, and HCV.</p> <p>Language proficiency: Fluent in both verbal/ written Bahasa Malaysia and English languages.</p>
Mohd Nur Amin Bin Mohd Halim (MNA)	Team Member	<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 &</p>

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		<p>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:</p> <p>During this assessment, he assessed on the aspect of management commitment and responsibility, transparency, traceability, legal, social responsibility, employment conditions and contractor management.</p> <p>Language proficiency:</p> <p>He is fluent in both verbal/ written English and Bahasa Malaysia languages.</p>
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2.2 Impartiality and conflict of interest

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

2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

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

Date	Time	Subjects	MRM	MNM	MNA
29/10/2022 (Saturday)		Auditor travel to Kluang. Overnight in Kluang.	√	√	√
30/10/2022 (Sunday)	0900 - 0915	Opening meeting • Opening presentation by audit team leader • Confirmation of assessment scope and finalize audit plan	√	√	√
	0915 - 1300	Rengam Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√	√
	1300 - 1400	Lunch			
	1400 - 1630	Rengam Estate Document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure,	√	√	√

Date	Time	Subjects	MRM	MNM	MNA
		production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.			
	1630 - 1700	Interim closing meeting	√	√	√
31/10/2022 (Monday)	0900 - 1300	Mutiara Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√	√
	1300 - 1400	Lunch			
	1400 - 1630	Mutiara Estate Document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	√	√	√
	1630 - 1700	Interim closing meeting	√	√	√
01/11/2022 (Tuesday)	0900 - 1300	Selai Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√	
	1000 - 1200	Stakeholder consultations: Client to invite the relevant stakeholders for both mill and estates which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities (e.g., neighboring estates, smallholders, villages, workers representative, etc.), etc.			√
	1300 - 1400	Lunch			
	1400 - 1630	Selai Estate	√	√	√

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Date	Time	Subjects	MRM	MNM	MNA
		Document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.			
	1630 - 1700	Interim closing meeting	√	√	√
02/11/2022 (Wednesday)	0900 - 1300	Tereh POM Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.	√	√	√
	1300 - 1400	Lunch			
	1400 - 1630	Tereh POM Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation, etc.	√	√	√
	1630 - 1700	Interim closing meeting	√	√	√
03/11/2022 (Thursday)	0900 - 1300	Selai Estate/ Mutiara Estate/ Rengam Estate Document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	√	√	√
	1300 - 1400	Lunch			
	1400 - 1530	Selai Estate/ Mutiara Estate/ Rengam Estate Document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	√	√	√

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Date	Time	Subjects	MRM	MNM	MNA
	1530 - 1600	Interim closing meeting	√	√	√
	1600 - 1630	Preparation of closing meeting	√	√	√
	1630 - 1700	Closing meeting	√	√	√

Section 3: Assessment Findings

3.1 Details of audit results

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

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

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A. During the assessment there were 0 (Zero) Major & 0 (Zero) Minor nonconformities and 4 (Four) OFI raised.

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

Opportunity For Improvement			
Ref:	2270736-202210-I1	Clause:	MSPO 2530 Part 3: 4.4.5.11
Area/Process:	All Estates		
Objective Evidence:	The line site inspection can be further improved to detail up all potential issue in the records which may lead to inconducive conditions.		

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Opportunity For Improvement			
Ref:	2270736-202210-12	Clause:	MSPO 2530 Part 3: 4.4.1.1
Area/Process:	All estates		
Objective Evidence:	The social impact assessment can be further improved by establishing different method/channel to collect information/data from stakeholder/workers		

Opportunity For Improvement			
Ref:	2270736-202210-13	Clause:	MSPO 2530 Part 4: 4.4.1.1
Area/Process:	Tereh POM		
Objective Evidence:	The social impact assessment can be further improved by establishing different method/channel to collect information/data from stakeholder/workers		

Opportunity For Improvement			
Ref:	2270736-202210-14	Clause:	MSPO 2530 Part 3: 4.3.1.1
Area/Process:	Mutiara Estate		
Objective Evidence:	Air compressor license PMT-JH-21 129608 expired on 29/03/2022. Application for renewal 20/03/2022. And next JKPP inspection on 15/11/2022		

Noteworthy Positive Comments	
1	Good cooperation given to the audit team during the audit.
2	Good positive feedback received from the stakeholders.

3.3 Status of Nonconformities Previously Identified and OFI

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

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Assessment Conclusion:	N/A
Verification Statement:	N/A

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

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1689024-201806-M1	4.5.3.2 Part 4 - Major	27/09/2018	Closed on 24/12/2018
1689024-201806-M2	4.4.5.9 Part 3 - Major	27/09/2018	Closed on 24/12/2018
1831668-201906-M1	4.5.5.1 Part 3 - Major	17/10/2019	Closed on 16/01/2020

3.5 Issues Raised by Stakeholders

IS #	Description
1	Feedbacks: Contractors, (Representative from Lai Cheong & Son and Galeri Teknik Sdn Bhd) 1 contractor has been contacted and interviewed which are Lai Cheong & Son Sdn Bhd (Replanting) and Galeri Teknik Sdn Bhd (FFB Transporter). Based on interview, the contractor agreed good relationship has been established between management and contractors. The contractor also mentioned that the payment paid within 30 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 issues.
2	Feedbacks: Retailer (Representative from Kedai Runcit LTM and Al-Farabi Cafe) Management has given a briefing related implementation of MSPO matters. All rules set by management related MSPO need to follow by them. The retailer will share the price of goods sold to the mill management and food sold's price appeared at the cafe. No complaint or grievances recorded.
	Management Responses: Noted on the information.
	Audit Team Findings: No other issue.
3	Feedbacks: Government Agencies (Tabika Kemas Ladang Tereh POM)

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	<p>Interview with assistant from Tabika Kemas Ladang Tereh POM, she feedbacks with good relationship with estates and mill management. All matters related to welfare, cleanliness, safety and health has regularly discussed between parties. No serious issue involved between tabika and mill/estates operations. They often joined both parties' community programme. The representative has also raised a concern request during the session to replace their building roof due to aging factor.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No other issue.</p>
4	<p>Feedbacks: Union, (NUPW Kluang Branch Office) Interview with the officers inform the election for NUPW were made through vote among employee who's joint the union. Most of the employee joined NUPW and no restriction from the company. No serious complaint from the workers, mainly for the housing maintenance and overtime which solve internally by the workers and operating units' managements. The officers inform that, the new agreement for wages raised proposal with MAPA is still in process of approval, yet to get have a solid decision.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No other issues.</p>
5	<p>Feedbacks: Estates Employee (Sampled Local and Foreign employee) 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. 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. Estate foreign employees have raised concern on passport self-keeping by their own selves, they are worried about the safety and security of their passport because previously their passport was kept by estate management. Mill employee have raised question on an allowance 'Elaun Panas' due to work under hot sun at ramp area.</p> <p>Management Responses: Management do aware about the concern will be communicate with their employees.</p> <p>Audit Team Findings: No other issues.</p>



3.6 List of Stakeholders Contacted

<p>Government Officer: Assistant, Tabika Emas Ladang Tereh POM</p>	<p>Community/neighbouring village: NUPW Officer Kedai Runcit Ladang Tereh POM Al-Farabi Cafe</p>
<p>Suppliers/Contractors/Vendors: Lai Cheong & Son</p>	<p>Worker's Representative/Gender Committee: Local employee</p>

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Galeri Teknik Sdn Bhd	Foreigner employee (Indonesia) Foreigner employee (Bangladesh)
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Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Tereh POM & Supply base Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Tereh POM & Supply base Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Salasah Elias	Name: Mohd Razaleigh bin Mohamad
Company name: Mahamurni Plantations Sdn Bhd	Company name: BSI Services Malaysia Sdn Bhd
Title: Deputy General Manager	Title: Lead Auditor
Signature:  Date: 18/11/2022	Signature:  Date: 07/11/2022

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Oil Palm 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 Mahamurni Plantations Sdn Bhd has established internal procedure for transparency and has been documented in the document title “Transparency” document number SQD/SMS/1.0 dated 01/08/2020. The procedure has outlined the person responsible for transparency, types of information/documents that can be request, and the mechanism to request any information or document.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	Mentioned also in the policy that the management of Mahamurni Plantations Sdn Bhd is committed to achieve balance 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).	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>There is evidence of internal audit has been planned for year 2022 for all complex under Mahamurni Plantations Sdn Bhd and has been verified based on audit plan that has been provided title "Internal remote audits plan for RSPO/MSP0/ISCC certification".</p> <p>For Tereh Complex, it has been done from 05/07-15/07/2022 for both Rengam Estate, Mutiara Estate and Selai Estate. The audit plan has been prepared by Puan Munira binti Rahim and approved by Puan Salasah binti Elias dated 27/06/2022.</p>	
4.1.2.2	<p>The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action.</p> <p>- Major compliance -</p>	<p>Internal audit procedure has been established in the document title "Internal audit" document number SQD/SMS/3.2 dated 01/08/2020 issuance number 01.</p> <p>There is evidence of the internal audit checklist which listed has list down of document requirement and status of each indicator for each operating unit and has been verified by the auditor.</p> <p>For Rengam Estate, the outcome of the audits has been compiled in the document title "Internal audit, non-conformance report". Based on the report, there is 1 nonconformity has been raised under indicator 4.5.3.3/4.5.3.4 on scheduled waste management. The audit dated 18/07/2022 lead by Nur Nadia Azman.</p> <p>Sampling in Mutiara & Sg. Sembrong Div, internal audit conducted on 20/07/2022 and no finding been raised by the team.</p> <p>Verification on Selai Estate & Enggang Div, internal audit conducted on 19/07/2022 and no finding been raised by the SQD team.</p>	Complied
4.1.2.3	<p>Report shall be made available to the management for their review.</p> <p>- Major compliance -</p>	<p>The outcome of the audits has been compiled in the document title Internal audit, non-conformance report for Rengam Estate was available for review dated 18/07/2022.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSP0 and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>Rengam Estate, management review has been conducted on 31/07/2022 with attendance management team and staff. Management review minute meeting has been prepared by Assistant Manager (Nirrahim Bin Abdul Rahman).</p> <p>Mutiara Estate (Sg. Sembrong Div) management review has been conducted on 24/07/2022 with attendance management team and staff. Management review minute meeting has been prepared by Assistant Manager (Ahmad Solehin Bin Bakari).</p> <p>Selai Estate (Enggang Div) management review has been conducted on 22/08/2022 with attendance management team and staff. Management review minute meeting has been prepared by Assistant Manager (Mohamad Raqib Bin Daud).</p> <p>Issues that have been discussed during the management review is customer feedback, results from internal and external audit, continuous improvement, complaint and grievances and sustainability management system.</p>	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>Rengam Estate, documented in the document "Continuous improvement plan" dated 01/10/2022 where the management divided into 3 categories which are OSH, social and environment. For social, the management has to improve labour quarters by replacing front and kitchen door, desludging latrine through Indah Water Konsortium, painting for 20 units of labour quarters, replacing window and door frame.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>For Mutiara Estate, the management has plan to replace safety signage, to repair fertilizer store, to repair perimeter drain, sport program and repainting boundary pegs.</p> <p>While for OSH, 29 new fire extinguishers purchased in September 20222 and SKID tank information has been replaced.</p> <p>Selai Estate, for OSH, the management has plan to install another 2 units of 5 feets culverts at each side. To plant beneficial plant at block P22, to paint 10 units of workers housing.</p>	
4.1.4.2	<p>The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption.</p> <p>- Major compliance -</p>	<p>This is being made upon confirmation of any new projects. Employees were briefed of any new development in basic understanding during the morning briefings. The management team will be informed of such development during the monthly management meetings. Dissemination of information by the Head Quarters are transacted during the monthly Managers meetings and emails.</p>	Complied
4.1.4.3	<p>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.</p> <p>- Major compliance -</p>	<p>Where introduction of new machines and new work method, all level of employees will be trained to handle /implement the new techniques and work changes. Monitoring is made by the Estate Managers and Assistants throughout the on-the-job training and familiarization.</p>	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	<p>The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms,</p>	<p>Mahamurni Plantations Sdn Bhd has established Transparency procedure with document number SQD/SMS/1.0 dated 01/08/2020. The procedure described the person responsible for transparency,</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	types of information / documents that can be request, and the mechanism to request any information or document. Example of inquiry from internal and external stakeholders as below:- 1. Rengam Estate with no enquiry recorded for year 2021 and 2022. 2. Mutiara Estate with 4 enquiries recorded for year 2021 and 2022 for permission to use estate vehicles to ferry student to events. The requests the then been approved by manager, Mr. Hafiz Bin Abd Kadir. 3. Selai Estate with no enquiry recorded for year 2021 and 2022.	
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Mahamurni Plantations Sdn Bhd 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: 1. Land title/ user rights 2. Occupational safety and health plan 3. HCV documentation 4. Detail of complaint or grievances	Complied
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 -	Mahamurni Plantations Sdn Bhd 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	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>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>Mahamurni Plantations Sdn Bhd has conduct stakeholder consultation meeting which being held virtually for Sindora Complex on 26/09/2022 and Tereh Complex on 27/10/2022 for Central Region includes Rengam Estate, Mutiara Estate and Selai Estate.</p> <p>Agenda includes introduction and awareness on stakeholders' relation, Kulim's Policies, Oil Palm Sustainability certification, complaint and grievance procedure, NDPE and ESG implementation, contractor responsibilities, independent smallholders' certifications (ISH-RSPO), handling RTE (Biology, HCS, HCV, IUCN redlist, HEC), Anti-Bribery management system implementation, latest development in Kulim's estates and others matters.</p>	
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Based appointment letter reviewed as follow:</p> <ol style="list-style-type: none"> 1. Rengam Estate Manager has appointed Mrs Fauziah Binti Gapar, Chief Clerk as person in-charge of social dated 10/01/2021. 2. Mutiara Estate Manager has appointed Mr Ahmad Solehin Bin Bakari, Mutiara Division Assistant Manager and Mr Mohd Fazreen Bin Mustafa, Sg. Sembrong Division Assistant Manager as person in-charge of communication and consultation dated 01/01/2022. 3. Selai Estate Manager has appointed Mr Mohamad Raqib Bin Daud, Selai Estate Assistant Manager has person in-charge of communication and consultation dated 01/05/ 2022. 	
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>Rengam Estate, Mutiara Estate and Selai Estate has maintained list of stakeholders for 2022 updated 03/10/2022) 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</p> <p>Mahamurni Plantations Sdn Bhd has conduct stakeholder consultation meeting which being held virtually for Sindora Complex on 26/09/2022 and Tereh Complex on 27/10/2022 for Central Region includes Rengam Estate, Mutiara Estate and Selai Estate.</p> <p>Agenda includes introduction and awareness on sustainability, NDPE and ESG implementation, traceability, new project development and others matters.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	Sustainability Management System; Traceability; Doc: No: SQD/SMS/2.1; Date: 17/02/2022; Issue No: 01; Revision No: 06 was available and verified. The SOP outlines the aim to establish traceability of the FFB from field (block to load and transport all harvested FFB from roadside platforms to the Mill within the shortest possible time, usually within 24 hours.	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Traceability records is maintained by all estates by using delivery note which include information such as lorry number, field/block number, numbers of bunches. This will be monitored and verified by field supervisor or estate assistant prior to delivery. Daily inspection and checking are done to cross check the bunch count record and mill's weighbridge ticket information to ensure daily production data is consistent and tally.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Appointment letter sighted for estate manager as person in charge for traceability system in each estate. 1. Mutiara Estate - Hafiz bin Abd Kadir 2. Rengam Estate - Khamdan Marzuki 3. Selai Estate - Wan Rusdi Wan Ismail	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	Record of FFB Dispatch was maintained by the estate and available for verification.	Complied
4.3 Principle 3: Compliance to legal requirements			

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.3.1 – Regulatory requirements			
<p>4.3.1.1</p>	<p>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p><u>Rengam Estate</u></p> <p>As per verification through site visit, interview and document review, there is evidence that the management of Rengam Estate complied with local legal requirement. The management has established white boards as part of monitoring expiry for permits and licenses. Details as per below:</p> <ul style="list-style-type: none"> a. MPOB, license number 50122550200 expiry dated on 31/03/2023 b. Diesel and petrol purchase and storage license number 0027SK expiry on 25/02/2023 permitted limit 9090litre c. Air compressor permit expiry date 02/02/2023 permit number PMT-JH/21 154403 d. Roadtax for 2 vehicles expired on 18/04/2023 and 24/04/2023 e. Salary deduction permit, #PP3/29/0145 dated 01/12/1998 f. Calibration for weighbridge expired on 14/06/2023 <p><u>Mutiara Estate</u></p> <p>As per verification through site visit, interview and document review, there is evidence that the management of Mutiara Estate complied with local legal requirement. The management has established white boards as part of monitoring expiry for permits and licenses. Details as per below:</p> <ul style="list-style-type: none"> a. MPOB license, 31/10/2023 b. Diesel permit 23/02/2024 	<p>OFI</p>

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Criterion / Indicator		Assessment Findings	Compliance
		<p>c. Permit Barang Kawalan Berjadual; Reference Number: BPGK JH (KLU) 0598 SK; Serial Number: PJ000346; Diesel Capacity: 22, 840 litres; Petrol Capacity: 400 Litres; License Validity Period: 27/03/2022 – 26/03/2023</p> <p><u>Selai Estate</u></p> <p>a. MPOB license number 504229402000 expire dated 31/07/2023</p> <p>b. Diesel permit, BPGK-JH (KLU) 1994 SK expired on 08/04/2023</p> <p>c. Salary deduction permit for Khairat reference number TK(NJ) U-22 dated 20/09/2017 w/o expiry.</p> <p>d. Air compressor permit license number 07/A/Klg/020 expired on 31/12/2022</p> <p><u>OFI</u></p> <p>Mutiara Estate</p> <p>Air compressor license PMT-JH-21 129608 expired on 29/03/2022. Application for renewal 20/03/2022. And next JKKP inspection on 15/11/2022.</p> <p>OFI raised for verification during next year audit.</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>Documented procedures have been established and implemented; refer to:</p> <p>Compliance to Legal Requirement; Kulim (Malaysia) Berhad; Doc No: SQD/SMS/2.0; Doc Date: 01.08.2020; Issue No: 01.</p> <p>A list of all relevant laws related to the legal requirements were available and maintained at the estate.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>All legal requirement was documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the operating units. The legal register at all sites were reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estates undersigned by the Top Management, updated on 31/08/2021. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management.</p> <p>All the legal and other requirements were registered accordingly and documented in the legal requirement register including new updates for:</p> <ol style="list-style-type: none"> 1. Fees (Employment Pass, Visit Pass (Temporary Employment) and Work Pass (Remission of Fees) Order 2020. 2. Prevention and Control of Infectious Diseases (Compounding of Offences) (Amendment) (No.6) Regulations 2020. 3. Minimum Wages Order 2020. 4. Employment Provident Fund (Amendment) Rules 2020. 	Complied
4.3.1.4	<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>Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office. Sighted appointment letter from the estates to the estates manager as person that responsible to monitor compliance and to track and update the changes.</p> <ul style="list-style-type: none"> • Mutiara Estate - Hafiz bin Abd Kadir • Rengam Estate - Khamdan Marzuki • Selai Estate - Wan Rusdi Wan Ismail 	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.3.2 – Lands use rights			
<p>4.3.2.1</p>	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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: Rengam Estate, there are 2 land titles. Details as per below:</p> <ol style="list-style-type: none"> 1. G 22000 perpetuity ownership to Mahamurni Plantations Sdn Bhd from 24/01/1986 total 28.935 ha 2. G 84384 perpetuity ownership to Mahamurni Plantations Sdn Bhd from 10/08/2005 total 2,451.9864 ha <p>All land titles are stated with no term. And the ownership is under Kulim Plantations (M) Sdn Bhd, a subsidiary to Mahamurni Plantations Sdn. Bhd. Total area of the estate is 2,480.9214 ha.</p> <p>Quit rent has been paid for year 2022 on 30/05/2022 based on two receipts F0174434 and F01744333 from Pentadbiran Tanah Johor with total amount MYR 574,750.00.</p> <p>Mutiara Estate, there are 8 land titles. Details as per below:</p> <ol style="list-style-type: none"> 1. HSD 16398 leased for 99 years from 21/06/1986 with total of 404.685 ha 2. HSD 16399 leased for 99 years from 21/06/1986 with total of 404.685 ha 3. HSD 16400 leased for 99 years from 21/06/1986 with total of 	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance
	<p>404.685 ha</p> <p>4. HSD 16401 leased for 99 years from 21/06/1986 with total of 404.6856 ha</p> <p>5. HSD 17426 leased for 99 years from 27/09/1986 with total of 323.7486 ha</p> <p>6. Pajakan Negeri PN No. 37261 leased for 99 years from 29/11/2008 with total of 607.4 ha</p> <p>7. HSD 47658 leased for 99 years from 29/04/2003 with total of 607.028 ha</p> <p>8. HSD 8578 leased for 99 years from 26/11/1983 with total of 607.029 ha</p> <p>All land titles are stated under the term of 'tanah ini hendaklah ditanam dengan tanaman Kelapa Sawit'. And the ownership is under Mahamurni Plantations Sdn. Bhd. Total area of the estate is 3,763.9462 ha.</p> <p>Selai Estate, there are 2 land titles. Details as per below:</p> <ol style="list-style-type: none"> 1. G 562233 perpetuity ownership to Selai Sdn Bhd from 01/11/2017 total 3,179.00 ha 2. G 562232 perpetuity ownership to Selai Sdn Bhd from 01/11/2017 total 356.30 ha <p>All land titles are stated with no term. And the ownership is under Selai Sdn Bhd, a subsidiary to Mahamurni Plantations Sdn. Bhd. Total area of the estate is 3,544.30 ha.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		Quit rent has been paid for year 2022 on 18/05/2022 based on two receipts F0175501 and F0175500 from Pentadbiran Tanah Johor with total amount MYR 470,288.00.	
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - Major compliance -	Mahamurni Plantations Sdn Bhd 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 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.	Complied
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Memo sighted on guideline for boundary stone dated 26/11/2007 signed by senior manager estate operations department, Mr Juharuddin. Stated in the guideline, boundary markers must be place on the boundary line next to the official boundary stone and painted with red and white colour. Rengam Estate located neighboring to 3 estates (Rengam Estate, Sembrong Estate and See Sun Estate) Total 99 boundary stone has been established based on the boundary stone map year 2020. Verification has been made for boundary stone number 90 and 91. There is evidence that boundary markers has been clearly visible and maintained. Map for boundary stone sighted for Selai Estate with total 81 boundary stone has been established.	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).	Mahamurni Plantations Sdn Bhd 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.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	Mahamurni Plantations Sdn Bhd 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.	
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. Mahamurni Plantations Sdn Bhd 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. Mahamurni Plantations Sdn Bhd 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. Mahamurni Plantations Sdn Bhd 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.	Mahamurni Plantations Sdn Bhd has established SOPs for Social Impact Assessment document number SQD/SMS/3.6 dated	OFI

Criterion / Indicator	Assessment Findings	Compliance												
<p>- Minor compliance -</p>	<p>01/08/2020. Mentioned in the SOPs that assessment need to be done with participation of affected parties.</p> <p>Onsite interview with PIC from SQD department informed that assessment has identified positive, negative, and other initiative which 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" data-bbox="1088 715 1883 1393"> <thead> <tr> <th data-bbox="1088 715 1227 746">Estates</th> <th data-bbox="1227 715 1509 746">Issued</th> <th data-bbox="1509 715 1883 746">Action Taken</th> </tr> </thead> <tbody> <tr> <td data-bbox="1088 746 1227 1106">Rengam Estate</td> <td data-bbox="1227 746 1509 1106">3 issues have been highlighted which is related to worker to save worker passport by their own, Leakage at SAJ main water pipe and bad odor due to sewage tank overflow.</td> <td data-bbox="1509 746 1883 1106">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 03/08/2022. And the amenities for workers housing is being continuously monitor and updated with relevant third parties</td> </tr> <tr> <td data-bbox="1088 1106 1227 1329">Mutiara Estate</td> <td data-bbox="1227 1106 1509 1329">1 issue has been highlighted which is related to worker to save worker passport by their own.</td> <td data-bbox="1509 1106 1883 1329">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 03/08/2022.</td> </tr> <tr> <td data-bbox="1088 1329 1227 1393">Selai Estate</td> <td data-bbox="1227 1329 1509 1393">1 issue has been highlighted which is</td> <td data-bbox="1509 1329 1883 1393">The action taken due to the issues occurred, management</td> </tr> </tbody> </table>	Estates	Issued	Action Taken	Rengam Estate	3 issues have been highlighted which is related to worker to save worker passport by their own, Leakage at SAJ main water pipe and bad odor due to sewage tank overflow.	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 03/08/2022. And the amenities for workers housing is being continuously monitor and updated with relevant third parties	Mutiara 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 03/08/2022.	Selai Estate	1 issue has been highlighted which is	The action taken due to the issues occurred, management	
Estates	Issued	Action Taken												
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Selai Estate	1 issue has been highlighted which is	The action taken due to the issues occurred, management												

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Criterion / Indicator		Assessment Findings		Compliance
		related to worker to save worker passport by their own.	had acted by issued the action in 'Penyerahan Passport – Pekerja Asing' with document number ver. 1.0/SID, dated 03/08/2022.	
		<p><u>Opportunity for Improvement</u></p> <p>The social impact assessment can be further improved by establishing different method/channel to collect information/data from stakeholder/workers.</p>		
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 -	<p>Mahamurni Plantations Sdn Bhd 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
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 -	<p>Mahamurni Plantations Sdn Bhd has established Grievance Procedure with document number; SQD/SMS/4.1 issue:1 dated 01/08/2020.</p> <p>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 Mahamurni Plantations Sdn Bhd'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</p>		Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>whistle blower.</p> <p>Document review, there has no complaint received from the workers and during the stakeholder consultation.</p> <p>Mahamurni Plantations Sdn Bhd conduct briefing on grievance procedure to workers during mustercall in each estate as per below:</p> <ol style="list-style-type: none"> 1. Rengam Estate dated 06/09/2022 2. Mutiara Estate dated 27/02/2022 3. Selai Estate dated 06/01/2022 	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd’s sampled estates has established complaint and suggestion box have been established by the management at the office and complaint / suggestion form has been made available nearby the box.</p>	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd has conduct stakeholder consultation meeting which being held virtually dated 26/09/2022 and 27/10/2022. 70 pax attended through Microsoft team and agenda includes briefing on complaints and grievances procedure.</p> <p>Mahamurni Plantations Sdn Bhd conduct briefing on grievance procedure to workers during mustercall in each estate as per below:</p> <ol style="list-style-type: none"> 1. Rengam Estate dated 06/09/2022 2. Mutiara Estate dated 27/02/2022 3. Selai Estate dated 06/01/2022 	Complied
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd’s sampled estate maintained all complaints and solutions received from the past 24 months.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.3: Commitment to contribute to local sustainable development			
<p>4.4.3.1</p>	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd reported in Integrated Report 2021, contributing to the well-being of the communities in which operated. Below is the list of contribution program:</p> <ol style="list-style-type: none"> 1. To support the development of football to Kelab Bola Speak Johor Darul Takzim (JDT) 2. To improve the living conditions of underprivileged communities to Yayasan Johor Corporation 3. Collaboration with MyFundAction (NGO) for post-flood relief in Selangor and Johor 4. Post-flood relief contribution of JCorp group employees to Tabung Bantuan Banjir JCorp 5. Donation to the Johor Cerebral Palsy Association 6. To subsidize the school uniforms of employees' children 7. Contribution to hospitals, government initiated COVID-19 fund, frontliners, hemodialysis patients undergoing Home Surveillance Order for COVID-19, NGOs and communities <p>Mahamurni Plantations Sdn Bhd 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>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>Rengam Estate made donation based on request from external stakeholders nearby. There is evidence that the management provided contribution to the request with latest dated 13/07/2022.</p> <p>Mutiara Estate workers masterlist as of September 2022 being reviewed and verified, 5 Orang Asli are being given the opportunity to work in the estate. Other than that, donation based on request from external stakeholders nearby with latest updated 19/07/2022.</p> <p>Selai Estate made donation based on request from external stakeholders nearby. There is evidence that the management provided contribution to the request from government schools with latest dated 20/06/2022, 10/08/2022 and 23/10/2022.</p> <p>Onsite interview with employees during stakeholder consultation, verified Rengam Estate, Mutiara Estate and Selai Estate hired locals as their workers and staffs.</p>	
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>Mahamurni Plantations Sdn Bhd has established the Occupational Health and Safety Policy signed by the Executive Director on 01/10/2021. The policy has been communicated to the workers through induction training for new workers and morning briefing.</p> <p>The Sustainability Team is also committed in establishing various working standards through procedures or pictorial method to improve safe working condition.</p>	Complied
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p>	<p>a) The estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2020. The management plan includes the ESH risk management,</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) 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>Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.</p> <p>The OSH Policy have been effectively communicated to all the respective estate workers and staffs as below:</p> <ol style="list-style-type: none"> 1. Rengam Estate: 10/02/2022 2. Selai Estate: 09/01/2022 <p>b) Risk Assessment have been assessed for all activity in estate such as:</p> <p>HIRARC (Hazard Identification Risk Assessment Risk Control) CHRA (Chemical Hazard Risk Assessment) and NRA (Noise Risk Assessment)</p> <p>As per sampling in Tereh Complex the detail of the risk assessment as per below:</p> <p><u>Rengam Estate</u></p> <p>CHRA – Report no; JKPP HQ/03/ASS/00/154-2018/043 dated 18/4/2018 and supplementary report (JKPP HQ/03/ASS/00/154-2021/015) dated 22/12/2020. This assessment report conducted on QMSPRO Sdn Bhd.</p> <p>HIRARC – 19/10/2022 included the latest accident occur in the estate.</p> <p>NRA – Baseline Noise Risk Assessment Report (Report No. HQ/18/PEB/00/00014 – 2021/031) dated 25/11/2021</p> <p><u>Mutiara Estate (included Sg. Sembrong Estate as division)</u></p>	

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Criterion / Indicator	Assessment Findings	Compliance
<p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>CHRA – (Mutiara Estate) Report no; JKKP HQ/03/ASS/00/154-2018/033 dated 25/03/2018 – 13/08/2018 and supplementary report (JKKP HQ/03/ASS/00/154-2021/010 dated 22/12/2020 - 31/1/2021 by QMSPRO Sdn Bhd.</p> <p>(Sg. Sembrong Estate) Report no; JKKP HQ/03/ASS/00/154-2018/032 dated 25/03/2018-13/08/2018 and supplementary report (JKKP HQ/03/ASS/00/154-2021/022 dated 22/12/2020 - 31/1/2021 by QMSPRO Sdn Bhd.</p> <p>HIRARC – dated 04/08/2022</p> <p>NRA – Mutiara Estate and Ladang Sg. Sembrong – Division have conducted the Baseline Noise Risk Assessment on 19/12/2021 by Kulim Safety Sdn Bhd report can refer HQ/18/PEB/00/00014 – 2021/014.</p> <p><u>Selai Estate (included Enggang Estate as division estate)</u></p> <p>CHRA – (Selai Estate) Report no; JKKP HQ/03/ASS/00/154-2018/037 dated 25/03/2018 – 13/08/2018 and supplementary report (JKKP HQ/03/ASS/00/154-2021/017 dated 22/12/2020 - 31/1/2021 by QMSPRO SDN BHD.</p> <p>(Enggang Estate) Report no; JKKP HQ/03/ASS/00/154-2018/036 dated 25/03/2018-13/08/2018 and supplementary report (JKKP HQ/03/ASS/00/154-2021/005 dated 22/12/2020 - 31/1/2021 by QMSPRO SDN BHD.</p> <p>HIRARC – dated 24/06/2022</p> <p>NRA – Selai Estate and Enggang Div – Division have conducted the Baseline Noise Risk Assessment on 21/12/2021 by Kulim</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>Safety Sdn Bhd report can refer HQ/18/PEB/00/00014 – 2021/017.</p> <ul style="list-style-type: none"> c) The estates have established training program for employees exposed to chemicals used at the palm oil estates to ensure the continuous awareness to the employee. The training was conducted by the Manager, Asst. Manager and representative form the chemical suppliers to the supervisors and operators. The training record can refer to Criterion 4.4.6. d) The estates have provided appropriate PPEs based on the SOP and HIRARC that has been developed by the operating units. All PPE are provided by the estate free of charge to the workers. The PPE issuance form were available for the estates for verification which indicated that PPE’s were provided to the workers on regular basis with the workers acknowledgement available. e) The organization has established Work Instructions for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification, Labelling and Safety Data Sheet of Hazardous Chemicals) Regulation 2013 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. Sighted also the “Peraturan Menjalankan Kerja-Kerja Penyemburan Racun (Manual) Dan Prosedur Kerja Selamat” document which states the safe operating procedures in conducting spraying works. f) All the sampled estates have appointed an OSH Committee Members to address all Osh related issues in the estates. The OSH Organisational Chart was available for verification together 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>with the appointment letters of all members. OSH Committee were appointed as sample follows:</p> <p>Rengam Estate: 17/7/2022; Doc Number: LR/07/22; Undersigned by Chairman/ Manager (Occupational Safety & Health). En. Nirrahim was appointed as the management representative under Safety and Health Committee.</p> <p>Mutiara Estate (Sg Sembrong Div): 15/09/2021; Doc Number: SQD/ADMIN/020/21; Undersigned by Chairman, Safety and Health Main Committee Mahamurni Plantations Sdn Bhd, En Kamarulzaman Othman was appointed as the Chairman of the Safety and Health Committee.</p> <p>g) OSH Meeting Minutes were sighted for all the estates as follows: Rengam Estate – 22/09/2022 (3/2020), 26/06/2022 (2/2022), and 21/03/2021 (3/2022) Mutiara Estate – 15/02/2022 (01/2022), 12/05/2022 (02/2022) and 10/08/2022 (03/2022)</p> <p>h) Accident and emergency procedures were available at the estates. There is a formation of ERP Team & ERP for all the identified incidences (Fire, Flood, Wild Animal Attack, Chemical Spillage & Strike). The ERP Team was appointed, and the organizational chart was available together with the emergency contact list. Fire extinguishers were available with regular monitoring.</p> <p>i) A list of first aiders were available at the estates comprising of all main work operations and stores. First Aid boxes were assigned to the respective first aiders. Monthly First Aid Box inspection was conducted by the Medical Assistant at the estate. The first aid kit</p>	

Criterion / Indicator		Assessment Findings	Compliance												
		<p>holders are trained on a regular basis and with refresher trainings. The First Aid Training & CPR was conducted as below:</p> <ul style="list-style-type: none"> • Rengam Estate: 03/03/2022 • Mutiara Estate: 27/10/2022 <p>j) The JKPP record was available at site as per verification and detail below:</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>JKPP 8</th> <th>JKPP 6</th> </tr> </thead> <tbody> <tr> <td>Rengam Estate</td> <td>JKKP8/105684/2022 dated 18/07/2022</td> <td>19/06/2022 for MC 15 days</td> </tr> <tr> <td>Mutiara Estate</td> <td>JKKP8/103326/2022 dated 18/01/2022 and for Sg. Sembrong JKPP8/102264/2021</td> <td>04/08/2022 for MC 15 days</td> </tr> <tr> <td>Selai Estate</td> <td>JKKP 8/107262/2021 dated 25/01/022 and for Enggang Estate JKPP 8/71875/2021 dated 10/01/2022</td> <td>Nil</td> </tr> </tbody> </table>	Estate	JKPP 8	JKPP 6	Rengam Estate	JKKP8/105684/2022 dated 18/07/2022	19/06/2022 for MC 15 days	Mutiara Estate	JKKP8/103326/2022 dated 18/01/2022 and for Sg. Sembrong JKPP8/102264/2021	04/08/2022 for MC 15 days	Selai Estate	JKKP 8/107262/2021 dated 25/01/022 and for Enggang Estate JKPP 8/71875/2021 dated 10/01/2022	Nil	
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Selai Estate	JKKP 8/107262/2021 dated 25/01/022 and for Enggang Estate JKPP 8/71875/2021 dated 10/01/2022	Nil													
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>Mahamurni Plantations Sdn Bhd 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</p>	Complied												

Criterion / Indicator		Assessment Findings	Compliance								
		<p>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 others.</p> <p>Communication on policy has been conduct at Rengam Estate dated 06/09/2022, Mutiara Estate dated 27/02/2022, and Selai Estate dated 06/01/2022.</p>									
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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. Onsite interview with workers informed they have been treated fairly and there is no discrimination has been practices.</p>	Complied								
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd is committed to ensure that workers' wages are in line and meet the minimum wages. Rengam Estate, Mutiara Estate and Selai Estate are in Kluang district, and the minimum wages is at RM 1,200 follow as the Minimum Wages Act 2021. The auditor has taken sample for months of February, March, June or September for verification. As per sampled of payslip, verified wages paid accordingly.</p> <p>Rengam Estate</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Workers ID</th> <th>Job Descriptions</th> <th>Passport</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>E360001153</td> <td>Harvester</td> <td>K8414059</td> </tr> </tbody> </table>	No.	Workers ID	Job Descriptions	Passport	1.	E360001153	Harvester	K8414059	Complied
No.	Workers ID	Job Descriptions	Passport								
1.	E360001153	Harvester	K8414059								

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Criterion / Indicator		Assessment Findings				Compliance
		2.	E360001228	Harvester	C7748695	
		3.	E360000911	Bunch Counter	EG0587383	
		4.	E360000988	General Worker	EJ0397159	
		5.	E360001206	Bunch Counter	B9968276	
		6.	E360000964	General Worker	U0071140	
		7.	E360000465	General Worker	810425-01-XXXX	
		8.	E360001277	Bunch Counter	960317-01-XXXX	
		9.	E360001213	Mandore Am	600619-01-XXXX	
		10.	E360001264	General Worker	820612-01-XXXX	
		Payslip Sample for Rengam Estate:				
		Employee ID	E360001153	E360000911	E360001264	
		JD	Harvester	Bunch Counter	General Worker	
		Passport/IC	K8414059	EG0587383	820612-01-XXXX	
		Day Rate/ Piece Rate	MYR 65.09 (Piece Rate)	MYR 46.91 (Piece Rate)	MYR 65.09 (Piece Rate)	
		Working day	24	26	21	
		Gross Salary	MYR 2,798.46	MYR 1,878.47	MYR 2,168.97	
		Deduction	MYR 386.38 (Advance, Temple, Electricity, Water)	MYR 330.17 (Advance, Masjid, Electricity, Water)	MYR 446.66 (Advance, EPF, SOCSO, SIP, Temple, Electricity, Water)	
		Employer Contribution	MYR 34.40 (SOCSO)	MYR 23.10 (SOCSO)	MYR 263.83 (EPF, SOCSO, SIP, HRDF)	

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Criterion / Indicator		Assessment Findings				Compliance																																																				
		Nett Salary	MYR 2,412.10	MYR 1,548.30	MYR 1,722.35																																																					
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		Employer Contribution	MYR 258.30 (EPF, SOCSO, SIP, HRDF)	MYR 31.90 (SOCSO)	MYR 169.50 (EPF, SOCSO, SIP, HRDF)																													
		Nett Salary	MYR 1,657.55	MYR 2,382.66	MYR 1,065.95																													
<p>Workers ID: E160001265 Piece Rate, Average: MYR 91.62 Gross Salary: MYR 2,887.06 Day work: 12 Day MC: 15 Deduction (Advance) RM 300.00 Nett salary MYR 2,597.10 SOCSO Claim Submitted by Mutiara Estate dated 07/08/2022 using PA-F101R1. The claim is not yet paid to worker.</p>																																		
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Criterion / Indicator		Assessment Findings				Compliance
		7.	E410002116	Manuring	C4266221	
		8.	E410000802	Manuring	B8051642	
		9.	E410002116	General Worker	C4266223	
		10.	E410001903	Harvester	AU227953	
		11.	E410002033	Office Helper	990803-01-XXXX	
		12.	E410000288	Manuring	880124-01-XXXX	
		Sample Payslip for Selai Estate:				
		Employee ID	E410001994	E410001888	E410001903	
		JD	Driver	Checking	Harvester	
		Passport/IC	EJ0339281	EJ0339270	AU227953	
		Day Rate/ Piece Rate	MYR 66.89 (Piece Rate)	MYR 65.69 (Piece Rate)	MYR 63.56 (Piece Rate)	
		Working day	27	30	21	
		Working restday	MYR 535.12 (3 days)	MYR 919.66 (4 days)	MYR 254.24 (2 days)	
		Working PH	MYR 200.67 (1 day)	MYR 197.07 (1 day)	-	
		Gross Salary	MYR 2,847.30	MYR 3,666.27	MYR 1,992.31	
		Deduction	MYR 450.00 (Advance)	MYR 502.00 (Advance, Masjid)	MYR 202.00 (Advance, Masjid)	
		Employer Contribution	MYR 35.60 (SOC SO)	MYR 44.40 (SOC SO)	MYR 24.40 (SOC SO)	
		Nett Salary	MYR 2,697.30	MYR 3,064.30	MYR 1,790.36	
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.	Mahamurni Plantations Sdn Bhd has ensure their contractors follow the industrial best practices in terms of hiring their own employee. In the Memorandum of Agreement, stated clause 11, contractor's				Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>- Minor compliance -</p>	<p>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>Document review on the sampled contractors' employee payslip verified they paid their employees as per requirement.</p> <p>Example of Rengam Estate, Mutiara Estate and Selai Estate, contractors' workers' payslip taken and verified by the auditor. There is evidence that all the workers have been paid as per legal requirement and pay slips has details out all required information such as deduction, gross pay and nett pay. Below example of sampled contractor's workers:</p> <ol style="list-style-type: none"> 1. Rengam Estate transporters' drivers' sample of September 2022 payslips for Lai Cheong & Son, sampled for 2 drivers with ID 870112-23-XXXX and ID 660315-01-XXXX. 2. Mutiara Estate harvesting contractors' workers sample of September 2022 payslips for RKP Enterprise, sampled for 4 harvesting workers with ID EG0082725, ID EH0306776, ID EH0815082 and ID EE1206608. 3. Selai Estate harvesting contractors' workers sample of September 2022 payslips for RKP Enterprise subcontractor to Sri Thilakkumar Enterprise, sampled for 4 harvesting workers with ID BX0985613, ID EJ0619328, ID EJ0200291 and ID EK0335288. 	
<p>4.4.5.5 The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should</p>	<p>Rengam Estate, Mutiara Estate and Selai 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. The list has</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
	<p>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>categorized the workers base on origin of the workers which are Indonesia, Bangladesh and Malaysia.</p>	
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>Rengam Estate, Mutiara Estate and Selai 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> <p>Total 34 sample of employment contract has been taken as sample for verification. 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 (Indonesian) and 3 years (Bangladesh).</p> <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 35 gallon per workers 	<p>Complied</p>

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		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.	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	<p>Rengam Estate, Mutiara Estate and Selai 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 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.</p>	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	<p>Rengam Estate, Mutiara Estate and Selai 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>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.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		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.	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Rengam Estate, Mutiara Estate and Selai 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 for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	Mahamurni Plantations Sdn Bhd has established Core Labour Standard Policy signed by Managing Director dated 01/10/2021. The policy stated Employment contract, remuneration and working hours. Mahamurni Plantations Sdn Bhd 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.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	Rengam Estate, Mutiara Estate and Selai 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. <u>Rengam Estate</u>	OFI

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	<p>Visiting Medical Officer (VMO) latest dated 15/09/2022, 22/09/2022, 29/09/2022, 06/10/2022, 13/10/2022 and 20/10/2022 was made by Dr. Helen Tan Kwai, OHD Reg. No. HQ/08/DOC/00/597 from Klinik Rengam.</p> <p>Linesite inspection conduct by Rengam Estate management for workers housing dated 05/10/2022, 12/10/2022, 18/10/2022 and 23/10/2022 For inspection dated 26/10/2022, sighted note that 'rumpit agak panjang di kawasan belakang dan agak tidak terjaga' with action 'in progress untuk memotong rumput dan dikemaskan mengikut jadual bulanan'.</p> <p><u>Mutiara Estate</u></p> <p>Visiting Medical Officer (VMO) latest dated 04/09/2022, 18/09/2022, 02/10/2022 and 16/10/2022 was made by Dr. M. Palaniappan, from Klinik Palani Kahang.</p> <p>Linesite inspection conducted 18/10/2022, 20/10/2022, 23/10/2022, 27/10/2022, sighted note that 'Goods' for all housing row with action to continuously monitor on the linesite conditions in daily and weekly basis.</p> <p><u>OFI</u></p> <p>The linesite inspection can be further improved to identify all potential issue which may lead to inconducive conditions.</p> <p><u>Selai Estate</u></p> <p>Visiting Medical Officer (VMO) latest dated 28/08/2022, 18/09/2022, 25/09/2022, 02/10/2022 and 23/10/2022 was made by Dr. Louis</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Nethaniel Johnson, OHD Reg. No. HQ/08/DOC/00/00149 from Klinik Klinik M.Ghana.</p> <p>Linesite inspection conduct by Selai Estate management for workers housing dated 25/10/2022 and 26/10/2022 For inspection dated 26/10/2022, sighted note that 'Kawasan belakang agak semak, kotor, longkang perumahan tidak dibersihkan, sampah tidak kemas, terdapat pasir, rumput agak panjang di kawasan belakang dan agak tidak terjaga' with action 'inprogress untuk memotong rumput dan dikemaskan mengikut barisan'.</p>	
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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>Mahamurni Plantations Sdn Bhd is committed to ensure by providing safe workplace with no abuse and no sexual harassment to direct and indirectly to all workers and stakeholders.</p> <p>Rengam Estate, Mutiara Estate and Selai 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.</p> <p>Rengam Estate conduct WOW meeting for 01/2022 dated 13/03/2022 at Dewan Serbaguna Ladang Rengam. Based on minutes of meeting, WOW committee brief on the complaint procedures, channel of complaints to HQ if any serious cases reported by complainant, status of latest pregnant woman in estate, maternity</p>	Complied

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		<p>leave, breast feeding approval to new mother, company policies, open burning, HCV area, restriction to hunt RTE species, and 3R cycle waste from housing.</p> <p>Mutiara Estate conduct WOW meeting for year 2022 dated 28/03/2022 at Rumah WOW Ladang Mutiara. Based on minutes of meeting, WOW committee discuss on the new committee for WOW year 2022/2023, complaint panel, procedure of complains, sexual harassment procedure, negative effect if sexual harassment occurred, channel of complaints to HQ if any serious cases reported by complainant, household violations impacts, new mother breast feeding to new baby born, entrepreneurship opportunity to workers' housewives, RSPO/MSP0/ISCC certification, employee ethics especially bribery, company policies and company productivity performance, complaint procedure, workers' rights, human rights, safety, living wages, reproductive rights and others.</p> <p>Selai Estate conduct WOW meeting for 01/2022 dated 20/06/2022 by virtually. Based on minutes of meeting, WOW committee brief on the committee activities includes birthday celebration and gotong-royong. Other than that, the agenda includes with sexual harassment procedure, negative effect if sexual harassment occurred, channel of complaints to HQ if any serious cases reported by complainant, household violations reporting, new mother breast feeding to new baby born reporting and RSPO/MSP0/ISCC certification.</p>	
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize	Mahamurni Plantations Sdn Bhd 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 form NUPW	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>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>Trade union management meeting conducted at Rengam Estate dated 28/09/2022, Mutiara Estate dated 21/07/2022 and Selai Estate dated 24/05/2022. The meeting attended by both management, union representative and workers representative. There are no negative issues has been discussed, matter of discussion includes related to on the company policy and procedure, RSPO/MSPO/ISCC certifications, sport day and new wages proposal in new circular with MAPA status.</p>	
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 and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd had established Core Labour Standards Policy, signed by Managing Director dated 01/10/2021.</p> <p>The policy stated Employment of Children & Young Persons</p> <p>Mahamurni Plantations Sdn Bhd 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>Rengam Estate, Mutiara Estate and Selai Estate 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>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
	From the document, no workers less than 18 years old being recruited.		
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.</p> <p>- Major compliance -</p>	<p>The sampled estates established a training program for all workers based on the training need analysis conducted on a yearly basis. The sampling as per below:</p> <p><u>Rengam Estate</u></p> <ol style="list-style-type: none"> 1. Manuring – Manual application training dated 15/03/2022 and 09/08/2022 2. Harvesting training conducted on 20/07/2022 3. Spraying training conducted 16/06/2022 4. Accident and spillage containment conducted on 02/09/2022 5. Scheduled waste training conducted on 12/09/2022 6. Policy training conducted on 22/03/2022 7. HCV and biodiversity training conducted on 17/1/2022 8. Work safety for tractor driving training conducted on 02/02/2022 9. IPM training and best practice training conducted on 26/01/2022 10. Triple rinsing training conducted on 13/01/2022 <p><u>Mutiara Estate</u></p> <ol style="list-style-type: none"> 1. First Aid and CPR training 27/10/2022 2. Harvesting and safety training dated 12/10/2022 3. HCV, Sg Chales and water catchment training dated 05/10/2022 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		4. Grass cutter and safety handling training dated 15/7/2022 5. Nursery and chemical handling training dated 09/07/2022 6. Elephant Fencing training dated 10/06/2022 7. Water sampling training dated 25/05/2022 8. Waste cleaning and landfill dated 25/05/2022 9. Rat baiting training dated 22/05/2022 10. PCD clearing training dated 21/05/2022 11. Fire Drill Training and use of fire extinguisher dated 15/05/2022 <u>Selai Estate</u> 1. Manuring training and safety conducted on 14/03/2022 2. Mechanical spreader training conducted on 03/08/2022 3. Chemical handling and spraying conducted on 20/09/2022 4. HCV/ Bufferzone Area and spraying conducted on 10/08/2022 5. Scheduled waste training conducted on 13/06/2022 6. Water sampling training dated 17/02/2022 7. Emergency Respond Plan and CPR dated on 17/08/2022 8. First aid Training dated 23/05/2022 9. Fogging application training dated 11/04/2022 10. Triple Rinse training dated 10/08/2022	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	The training needs at all visited estates for Training Program 2022 have been established. It is aimed to provide specific skills and competency required for employees to discharge their duties diligently. Included in this program are subjects related to	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	environment, safety & health and best practices. Sampling as per TNA – SQD/SMS/3.7-F1.	
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	Training Program are established on annual basis based on training needs. In addition, it is subject for review during the financial year, if necessary. The details of the training needs include categories of job descriptions, sections, and employees’ group.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	Mahamurni Plantations Sdn Bhd has established an Environmental Policy signed by Executive Director, Mr. Zulkify Zakariah dated 01/05/2018. The policy has been established, communicated to all employees, displayed at notice board. Environmental management plan for each estate sighted in document title “Environmental management plan’. Sighted several plans that has been established as per below a. Riparian zone monitoring near the water resource b. Training and awareness of schedule waste management c. Triple rinsed of chemical container d. ERP procedure training for any spillage e. Domestic waste management plan	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives;	Mahamurni Plantations Sdn Bhd has established an Environmental Policy signed by Executive Director, Mr. Zulkify Zakariah dated	Complied

Criterion / Indicator		Assessment Findings	Compliance
	b) The aspects and impacts analysis of all operations. - Major compliance -	01/05/2018. The policy indicated the commitment of the organization to protect the environment during their business. An aspect and impact analysis were conducted by the estate to assess all possible environmental risks associated to the operations in the estate. The Environmental Risk Assessment Form was available for all operations together with the possible environmental risks it can cause. The risk control is stated to ensure the operation limits the environmental impact it causes. Sighted the ER form for Clinic, Compound, Harvesting, Workshop and Replanting. The Environment Assessment is done on a yearly basis or as and when there are changes in the operations that could impact the environment. The latest review was done in January 2021 for all estates.	
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 estate management have developed a yearly Environmental Improvement Plan to address the possible environmental impacts due to the operations. a. Disposal of Expired Medicine, Disposal of dressing contaminated with human tissue. Disposal of dressing contaminated with human tissue b. Open burning c. Leaking of diesel from MB tractor and lorry onto land d. Disposal of fuel filter e. Biodiversity f. Waste collection g. Pollution emissions	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan.	The program to promote the positive impacts were documented in several management plans such as environmental management plan,	Complied

Criterion / Indicator		Assessment Findings	Compliance																		
	- Minor compliance -	energy management plan, pollution and emission management plan, wate management plan and waste management plan.																			
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 -	Estates has established training program for all workers based on training nee analysis conducted on annually basis including the environmental policy an awareness.	Complied																		
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Meeting conducted latest on 11/08/2022 for Rengam Estate with attendance of 14 persons which is estate manager, assistant manager, field supervisor, mechanic, chief clerk, and hospital assistant. While for Mutiara Estate, environment meeting has been done on 17/03/2022 with attendance representative from employer and employee. Communication of the SOPs, explanation on the riparian zone. While for Selai Estate, meeting has been done on 21/07/2022 with attendance of 17 persons.	Complied																		
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																					
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	<p>Diesel consumption for Mutiara Estate sighted and verified for year 2019, 2020, 2021 and 2022. Total 7.90L/mt of diesel has been used to date year 2022 as at September 2022.While for Selai Estate, sighted the usage of diesel for year 2019- until September 2022, Details as per below</p> <table border="1"> <thead> <tr> <th colspan="2">2019</th> <th colspan="2">2020</th> <th colspan="2">2021</th> </tr> <tr> <th>Litre</th> <th>Lt/Mt</th> <th>Litre</th> <th>Lt/Mt</th> <th>Litre</th> <th>Lt/Mt</th> </tr> </thead> <tbody> <tr> <td>258,037</td> <td>3.71</td> <td>271,815</td> <td>3.14</td> <td>262,999</td> <td>3.60</td> </tr> </tbody> </table>	2019		2020		2021		Litre	Lt/Mt	Litre	Lt/Mt	Litre	Lt/Mt	258,037	3.71	271,815	3.14	262,999	3.60	Complied
2019		2020		2021																	
Litre	Lt/Mt	Litre	Lt/Mt	Litre	Lt/Mt																
258,037	3.71	271,815	3.14	262,999	3.60																
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and	Estimation of sighted for Mutiara Estate which has been set at 8.15L/mt for each month. Explanation sighted for month January and	Complied																		

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Criterion / Indicator		Assessment Findings	Compliance
	electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	February that exceed the estimation due to low crop production and immature area (858.40Ha). While for Selai Estate, estimation of diesel has been made based on Litre/Mt and has been set at 3.49L/Mt	
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	Not applicable since there is no possibilities for usage of renewable energy.	Not applicable
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 -	Identification of waste products and source of pollution identified in the document environmental risk assessment form number#Kulim-LR-2022 dated 10/08/2022. While for Mutiara estate, waste identification has been updated in January 2022. Waste identification updated based on locations and operations. Samples has been taken for clinic where waste identified such as quarantined material, syringe, needle and COVID test kit. While for empty chemical container, it will also dispose as schedule waste as SW 409.	Complied
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	Waste management plan in the document environmental risk assessment form number#Kulim-LR-2022 dated 10/08/2022. As stated in the risk control, the management has outline disposal and management plan for each waste that has been identified. <u>Rengam Estate</u> Disposal of schedule waste latest done on 09/08/2022 for SW110, SW305, SW307, SW408 and SW409 under Kualiti Alam Sdn Bhd. It has been identified during the internal audit conducted on 18/07/2022 that schedule waste that has been generated more than	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>180 days has not been disposed. CAP has been established and implemented where the management found the root cause is due to lack of monitoring/ no dedicated persons has been assigned. Mr Nirrahim has been appointed as PIC as part of correction and training of schedule waste has been done by Mahamurni Plantations Sdn Bhd done by Department of Environment. Mr Nirrahim also has been registered for CepSWAM on 20-24/11/2022.</p> <p><u>Mutiara Estate</u></p> <p>Schedule waste for Mutiara Estate latest disposed in April 2022 for all types for schedule waste. Sighted from the inventory, there are 2 schedule waste generated on 28/04/2022 for SW409 and SW410 and expired for disposal in 26/10/2022. Request for disposal has been sent to Kualiti Alam Sdn Bhd on 03/10/2022 and sighted responded on 06/10/2022 which availability date is on 04/11/2022.</p>	
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>Kulim Plantations (M) Sdn Bhd had established Work Instruction, Doc Number:</p> <p>SW/WI/22; Waste Management and Work Instruction, Doc Number: SPO/WI/06; Scheduled Waste (01/10/2020) to ensure proper and safe handling, storage and disposal in accordance to EQ (Scheduled Wastes) Regulations 2005.</p> <p>The procedures for safe handling, storage and disposal of used chemicals classified under Environment Quality Regulation (Scheduled Waste) 2005, Environmental Quality Act, 1974 are available prepared at Group level by Sustainability Department and implemented in all estates for all the applicable practices. Verification of consignment notes showed that the estates disposed their used chemical such as spent oil through DOE License Contractor.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>The empty pesticide containers were triple rinsed, punctured and stored in a designated storage at each estate. When the cumulative amount of the containers reached an economically logistically feasible volume to be disposed, then the authorized recycler will be called to collect them. This was evident through verification of transaction receipts at the estates.</p>	Complied
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>Domestic wastes from the linesites were buried in a designated landfill in the oil palm estates. Based on SOP, no toxic wastes such as spent lubricants, empty chemical containers, used lab chemical, etc. were permitted to be disposed in the rubbish pit. The location of the landfill was also far from residential area and water ways based on the estate map provided. The weekly domestic waste disposal records were available and verified for all estates.</p>	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>Assessment of polluting activities were available in the Pollution and Emission Management Plan in all estates. The Management Plan identified the source of pollution, activity, possible threat, action plan, time frame, records and responsibility.</p>	Complied
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>The action plans to reduce identified significant pollutants and emissions has been documented in Waste, Pollution and Emission Management Plan and implemented. Example, Weekly linesite inspection and check to ensure no septic tank overflow & spillage. Else, immediate action must be taken to contain overflow & spills.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.5.5: Natural water resources			
<p>4.5.5.1</p>	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p>	<p>The operating units has established a water management plan documented in Estates Water Management Plan dated 01/08/2021. In the management plan stated the source of water, mill activity, water use, possible threat, action plan, timeline, monitoring records and person responsible. The action plan focusing on possible threats such as water pollution, drought, and capacity of water reduce in reservoir, flood interruption/clogging of water flow at drainage system, wastage of water and stagnant water at replanting area.</p> <p>The estate monitor the water consumption per ton FFB on monthly basis. As todated September 2022, water consumption per ton FFB recorded at 1.93 L/ton FFB production, for Tereh Selatan Estate, 3.93 L/ton FFB production, for Mutiara Estate and 0.21 L/ton FFB production for Tereh Utara Estate.</p> <p>The workers were provided with adequate access of clean water through water treatment plan. The estate conducted the drinking water analysis by 3rd party lab once every 6 months. For river water sampling on monthly basis. Reviewed the water sampling records as follow:</p> <p><u>Mutiara Estate</u> Drinking Water Analysis</p> <p>Latest drinking water sampling analysis was conducted on 05/06/2022. Refer report no. LW/522(1-2)/22, LW/523(1-2)/22, LW/524(1-2)/22, and LW/525(1-2)/22 dated 20/06/2022. The results of treated water analysis were within permissible limit of Drinking</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance												
	<p>Water Quality Standard, Ministry of Health Malaysia; Engineering Services Division, Year 2010.</p> <p>River water analysis</p> <ol style="list-style-type: none"> 1. WI/2022/10/603 dated 19/10/2022 2. WI/2022/10/441 dated 26/10/2022 3. WI/2022/09/545 dated 20/09/2022 4. WI/2022/09/543 dated 20/09/2022 <p>The results of river water analysis were within permissible limit of National Water Quality Standards for river class II/III</p> <p>Mahamurni Plantations Sdn Bhd has established procedure for water course and wetland protection documented in the Agricultural Manual under chapter A17 – Protection of Natural Water Courses dated 19/11/2018. The river buffer zone as follows:</p> <table border="1" data-bbox="1088 995 1850 1198"> <thead> <tr> <th>River size</th> <th>Reserve area on each side (M)</th> </tr> </thead> <tbody> <tr> <td>>40m</td> <td>50m</td> </tr> <tr> <td>Between 20m – 40m</td> <td>40m</td> </tr> <tr> <td>Between 10m – 20m</td> <td>20m</td> </tr> <tr> <td>Between 5m – 10m</td> <td>10m</td> </tr> <tr> <td><5m</td> <td>5m</td> </tr> </tbody> </table> <p>As stated in the procedure, no development is allowed in the buffer zone area for either replanting or new planting.</p> <p><u>Mutiara Estate</u></p>	River size	Reserve area on each side (M)	>40m	50m	Between 20m – 40m	40m	Between 10m – 20m	20m	Between 5m – 10m	10m	<5m	5m	
River size	Reserve area on each side (M)													
>40m	50m													
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Between 5m – 10m	10m													
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Criterion / Indicator		Assessment Findings	Compliance
		The river buffer zone was clearly demarcated with blue and white colour ring at the palm trunks as sighted at field P00/1 and P03/1, buffer zone for Sg. Keroh.	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	Not applicable since there is no main river or waterways across the estates area.	Not applicable
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	Water management plan includes rainwater harvesting, desilting of roadside drains and etc. For housing complex, the rainwater harvesting was used for cleaning housing compound and etc.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. - Major compliance -	For Rengam Estate, HBV report is available and documented in the document "Rapid Biodiversity Assessment Factsheet" which has been conducted on 07/09/2007. There is 2 patched of forest identified where has been conserved. Other than that, it has been identified steep rock area which has been left for Silvered Leaf Langurs habitat. It also has been identified old drinking water ponds at area P19/06 and swampy flooded at field P18/02. For Mutiara Estate, there is 2 different HBV report where Sg. Sembong Estate merged with Mutiara Estate in April 2021. For Mutiara Estate division, total 12 HBV area has been identified such as water catchment area, 2 rivers which are Sg. Sembong and Sg. Keroh, elephant intrusion area, and swampy area. While for Sg. Sembong Estate, identified secondary which is habitat for Pig Tailed Macaque, and large hornbill. Other than that, it has been identified ponds as water resources and small water pond in North Division.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>The management of Mahamurni Plantations Sdn Bhd has established in ternal procedure in the document "Garis Panduan Pengurusan Konflik Hidupan Liar/ RTE dalam ladang. Listed in the procedure, 7 species have been identified as RTE and Red List of mammals for peninsular Malaysia version 2.0 will be used as reference. Silvered leaf monkey has been identified in the patched of forest area in Rengam Estate where has been identified as less concern. While for Mutiara Estate, 3 types of species identified which area elephant, Pig Tailed Macaque and hornbill.</p>	Complied
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>Among the management plan implemented were establishment of buffer zones, regular education to workers on importance of conservation areas, patrol reports, animal sighting records and signage of restriction of hunting, fishing and collecting.</p>	Complied
Criterion 4.5.7: Zero burning practices			
4.5.7.1	<p>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.</p> <p>- Major compliance -</p>	<p>The operating units adhered to the policy of "Zero open burning" for any replanting. From interviews with the workers there is no open burning being practiced in the estates. For replanting land preparation, palms are felled, chipped and windrowed as required in the company's procedure.</p>	Complied
4.5.7.2	<p>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.</p> <p>- Major compliance -</p>	<p>Not applicable since there is no significant risk of disease has been identified for all estates.</p>	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	No controlled burning noted based on the records on the land clearing and felling for the replanting at sampled estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Not applicable
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Noted based on the records on the land clearing and felling for the replanting at sampled estates, method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures were available for Ladang Tereh POM & its Supply Bases. Among the SOP's that were sampled were: 1. Mahamurni Plantations Sdn Bhd 2. Transparency; Doc No: SQD/SMS/1.0; Doc Date 01/08/2020 3. Core labour Standard; Doc No: SQD/SMS/4.0; Doc Date: 01/08/2020 4. Waste Management; Doc No: SQD/SMS/6.2; Doc Date: 01/08/2020 5. Agrochemicals Management; Doc No: SQD/SMS/6.1; Doc Date: 01/08/2020 6. Immature/ Mature Area – Rat Baiting; Doc No: LR-SOP-W07 7. Grievance; Doc No: SQD/SMS/4.1; Doc Date: 01/08/2020 8. Traceability; Doc No: SQD/SMS/1.2; Doc Date: 01/08/2020	Complied

Criterion / Indicator		Assessment Findings	Compliance										
		<p>9. Consultation and Communication; Doc No: SQD/SMS/1.1; Doc Date: 01/08/2020</p> <p>Regular Internal Audits are conducted to ensure all SOP's are implemented. Internal Audits were conducted as below for the estates:</p> <p>For Tereh Complex, it has been done from 05/07-15/07/2022 for both Rengam Estate, Mutiara Estate and Selai Estate. The audit plan has been prepared by Puan Munira binti Rahim and approved by Puan Salasah binti Elias dated 27/06/2022.</p>											
4.6.1.2	<p>Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.</p> <p>- Major compliance -</p>	<p>Where planting is on slope, construction of terraces was in accordance to guidance in the Agricultural Manual. The guidance for planting on slope is as follows:</p> <table border="1"> <thead> <tr> <th>Slope (°)</th> <th>Terrace width (m)</th> </tr> </thead> <tbody> <tr> <td><2°</td> <td>Straight Planting</td> </tr> <tr> <td>2 – 5°</td> <td>Straight planting. Water Conservation terraces at 32m interval</td> </tr> <tr> <td>6 – 15°</td> <td>5.00</td> </tr> <tr> <td>16 – 25°</td> <td>3.60</td> </tr> </tbody> </table> <p>Areas with greater than 25-degree slope are not to be planted but be left for biodiversity purposes. Among the soil conservation measures implemented to prevent soil erosion and siltation were construction of terrace, planting of cover crop and construction of roadside drains. Planting terraces had been constructed where slope >10°. Field inspection showed groundcover with soft grass and soft weeds at all estates.</p>	Slope (°)	Terrace width (m)	<2°	Straight Planting	2 – 5°	Straight planting. Water Conservation terraces at 32m interval	6 – 15°	5.00	16 – 25°	3.60	Complied
Slope (°)	Terrace width (m)												
<2°	Straight Planting												
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6 – 15°	5.00												
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Criterion / Indicator		Assessment Findings	Compliance																								
		For Mutiara Estate, there is only 0.02% with slope more than 25degrees and 0.09% for 12-20 degrees slope. The management has left the area with more than 25degrees area and constructed terracing for replanting area.																									
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Visual identification has been established for each field and divided into division and blocks. Each block is named by road and visual identification (field marker) erected for reference.	Complied																								
Criterion 4.6.2: Economic and financial viability plan																											
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Annual business plan in the form of annual budget and the projection for 3 years prepared as guidance for future planning. The business plan contains FFB yield, CPO, OER and KER, costs of production, etc.	Complied																								
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	<p>Replanting Programmed have been established till 2046 for all estates within the certification unit. Sampled the replanting programmed for the sampled estate for the next 5 years as below.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Rengam Estate</th> <th>Mutiara Estate</th> <th>Selai Estate</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>2023</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>2024</td> <td>221.96</td> <td>258.75</td> <td>-</td> </tr> <tr> <td>2025</td> <td>-</td> <td>255.80</td> <td>-</td> </tr> <tr> <td>2026</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Year	Rengam Estate	Mutiara Estate	Selai Estate	2022	-	-	-	2023	-	-	-	2024	221.96	258.75	-	2025	-	255.80	-	2026	-	-	-	Complied
Year	Rengam Estate	Mutiara Estate	Selai Estate																								
2022	-	-	-																								
2023	-	-	-																								
2024	221.96	258.75	-																								
2025	-	255.80	-																								
2026	-	-	-																								
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB	Annual business plan in the form of annual budget and the projection for 3 years prepared as guidance for future planning. The business plan contains FFB yield CPO, OER and KER, costs of production, etc.	Complied																								

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Criterion / Indicator		Assessment Findings	Compliance
	d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -		
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The management plan was effectively implemented, and achievements of the goals and objectives regularly monitored, periodically reviewed and documented by performance monitoring. The estates' performance was recorded in the monthly progress reports. Details on the actual vs budget i.e., crop production fixed and direct cost are shown therein. The management also provides variance report on the performance and reviewed monthly. Sampling in Rengam Estate the monitoring that been done by Agronomist and Plantation Inspection report asper below: - Agronomist report dated 28/04/2022 Plantation Inspection dated 11/10/2022	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	There is evidence that pricing mechanism for the product and other services has been properly documented in the contract agreement that has been agreed and signed by both parties. From the contract the price was available for each work that will be done in the future and agreeable form both parties dated 26/08/2022 for RKP Enterprise.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Verification of payment for RKP Enterprise contractors has been made for invoice number RKPENT/680 dated 30/09/2022 and payment voucher number 22000829 for RKP Enterprise on 04/10/2022.	Complied

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 -	Stakeholder consultation has been conducted by the management for all the estates on 27/10/2022 using Microsoft Team (online meeting). During the stakeholder’s consultation, the management has socialized all the policy and procedure related to sustainability and any issues that arise. Mentioned also in the contract agreement for sample contractors that all operation need comply with the requirement of MSPO and failure to comply will lead to termination of the contract. Sampled as per contract between RKP Enterprise and Mutiara estate dated 26/08/2022.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	For RKP Enterprise, contract reference number KMB/C1/8/38(2022) dated 26/08/2022 for harvesting in Mutiara Estate. For all contract that has been sample, there is evidence that contract has been signed and agreed by both parties.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	The auditors have been able to have access to the contractors’ workers, documentations such as contracts and workers’ pay slips for verification during this audit.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	There is evidence of observance of the control point applicable for the contractor through the bunch counter that has been appointed. The responsibilities of the bunch counter are to monitor any off spec FFB at the platform and to inform management for any off spec FFB harvested. Sample of records monitoring by bunch counter has been taken by the auditor for verification.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
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 -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.	Not Applicable since there is no new planting from forest to oil palm.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	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 -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Not Applicable since there is no new planting from forest to oil palm.	Not applicable
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	Not Applicable since there is no new planting from forest to oil palm.	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 Mahamurni Plantations Sdn Bhd has established internal procedure for transparency and has been documented in the document title "Transparency" document number SQD/SMS/1.0 dated 01/08/2020. The procedure has outlined the person responsible for transparency, types of information/documents that can be request, and the mechanism to request any information or document.	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	Mentioned also in the policy that the management of Mahamurni Plantations Sdn Bhd is committed to achieve balance 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). There is evidence of internal audit has been planned for year 2022 for all complex under Mahamurni Plantations Sdn Bhd and has been	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		verified based on audit plan that has been provided title "Internal audits plan for RSPO/MSPO/ISCC certification". Tereh POM already conducted internal audit by SID (Sustainability and Innovation Department) dated 21/07/2022 under scope RSPO, MSPO & ISCC Internal Audit 2022. The audit plan has been prepared by Puan Munira binti Rahim and approved by Puan Salasah binti Elias dated 27/06/2022.	
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 has been established in the document title "Internal audit" document number SQD/SMS/3.2 dated 01/08/2020 issuance number 01. There is evidence of the internal audit checklist which listed has list down of document requirement and status of each indicator for each operating unit and has been verified by the auditor. For Tereh POM, the outcome of the audits has been compiled in the document title "Internal audit, non-conformance report". Based on the report, there is no nonconformity has been raised. The audit dated 21/07/2022 lead by Nur Nadia Azman.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The outcome of the audits has been compiled in the document title Internal audit; Estate was available for review dated 22/07/2022.	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 -	Tereh POM management review has been conducted on 11/08/2022 with attendance management team and staff. Management review minute meeting has been prepared by Assistant Manager (Mohd Saiful Bin Mansor). Issues that have been discussed during the management review is customer feedback, results from internal and external audit,	Complied

Criterion / Indicator		Assessment Findings	Compliance
		continuous improvement, complaint and grievances and sustainability management system.	
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 -	Improvement plan for Tereh POM divided into 4 category which are social, environmental, productivity and OSH. Details as per below: Social a. Probase roads at the linesire b. New office building c. Install roofing and concrete at EFB area d. Grass cutting at Tereh POM Environmental a. Replace pump for furrow at area A, B, C, D Productivity a. Hiring JCB at Tereh POM b. Upgrade CPO washing systems c. Kernel Silo c/w Heater & Fan d. 5 Unit 5000L digester	Complied
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.	Disseminating this information throughout the workforce was done on monthly basis during operation meeting. For example, the new	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	sludge de-watering system for continuous @ online desludging to improve pond hydraulic retention time (HRT).	
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 -	Mahamurni Plantations Sdn Bhd 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 disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Mahamurni Plantations Sdn Bhd 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: 1. Land title/ user rights 2. Occupational safety and health plan 3. HCV documentation 4. Detail of complaint or grievances.	Complied
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.	Mahamurni Plantations Sdn Bhd established Consultation and Communication procedure with document number SQD/SMS/1.1,	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>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>Mahamurni Plantations Sdn Bhd has conduct stakeholder consultation meeting which being held virtually dated 27/10/2022. 43 pax attended through Microsoft team and agenda includes briefing on complaints and grievances procedure 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>	
4.2.2.2	<p>The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i>.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Tereh POM has appointed Mr Mohd Saiful bin Mansor, Senior Assistant Mill Engineer as person that responsible for any enquiry for document and information based on the appointment letter dated 01/01/2022.	
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	<p>Tereh 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>Mahamurni Plantations Sdn Bhd has conduct stakeholder consultation meeting which being held virtually dated 27/10/2022. 43 pax attended through Microsoft team and agenda includes briefing on complaints and grievances procedure 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	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.	Traceability SOP; Sustainable Management System; Traceability; Doc: No: SQD/SMS/1.2; Date: 01/08/2020 Issue No: 01; Revision No: 05 was available and verified. The SOP outlines the preparations,	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	receive and dispatch of FFB, CPO, Kernel and other by products at Kulim’s mill, job assignments and recordings of transport productivity for payment purpose and statistics.	
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. The Plant and Machinery Inspection is done by the Mill Inspector (MJAB) to inspect on compliance with the traceability standards. The inspection is done together with the MSPO and RSPO SCCS audit and the report was available for verification.	Complied
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Tereh POM manager has been appointed Mohd Taufiq Khalil and appointed letter sighted dated 15/09/2021 signed by Mr Mohamad Yami Bakar, Head of Plantation Division.	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Sample of CPO and PK discharge as follow: a. Date 30/06/2022 Ticket number K01940 Transporter: Guanleng Trading Sdn Bhd Product: PK Customer: Palmaju Edible Oil Sdn Bhd Total weight: 41.78mt b. Date 29/07/2022 Ticket number C07662 Transporter: Yewtan Enterprise Sdn Bhd	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Product: CPO Customer: Intercontinental Specialty Fats Sdn. Bhd. Total weight: 45.54mt	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -	<ul style="list-style-type: none"> a. DOE license reference number JAS.JHQ.600- 3/1/12 (22) period 01/07/2022- 30/06/2022. Stated in license that regulations such as mill capacity at 60mt/hour, Effluent discharge, BOD reading not more 2500mg/L and environmental audit by DOE registered twice a year. b. Environmental audit conducted by S.R Environment Sdn Bhd, Mr Shahrul Rizal license number EA0103 on 25/01/2022 and 04/05/2022. There is no non conformity. c. Diesel permit for 11,000mt permit number J005275 expired on 01/10/2023. d. MPOB license reference number 500048604000 expired on 31/05/2023. e. Weighbridge calibration expired on 26/05/2023. 	Complied
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	<p>Documented procedures have been established and implemented; refer to:</p> <p>Compliance to Legal Requirement; Kulim (Malaysia) Berhad; Doc No: SQD/SMS/2.0; Doc Date: 01.08.2020; Issue No: 01.</p> <p>A list of all relevant laws related to the legal requirements were available and maintained at the estate.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	All legal requirement was documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the operating units. The legal register at all sites were reviewed/updated on a yearly basis/ as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estates undersigned by the Top Management, updated on 31/08/2022. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management.	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 -	The management has appointed Pn Nuraini Abdull Hamid, executive regional controller (RC) central region as per in charge to track update change. It has been verified from appointment letter dated 21/07/2022 signed by Mr Mohd Nasir Saad, Head of Governance Div.	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 -	Tereh POM is located within Tereh Utara Estate and verified through estate map with survey dated: 30/04/2009. The map scale is 1:31,420. Document review on the Tereh Utara Estate Area statement updated 24/01/2021, verified Tereh POM is located at field block P07/04, factory total area is 5.38ha, Mill Pond at field block P00/02 with area of 0.75ha, and biogas area at field block P00/01 & P00/02 with area of 7.07ha. Document review on land title number HS(D) 6766, Tereh POM is sharing the land title with estate but manage by Tereh Utara Estate. The land title status is a perpetuity ownership to Kulim Plantation (M) Sdn Bhd from 15/09/1982 total 1,608.0614 ha.	Complied
4.3.2.2	The management shall provide documents showing legal ownership	Tereh POM is located within Tereh Utara Estate and verified through	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>or lease, history of land tenure and the actual legal use of the land.</p> <p>- Major compliance -</p>	<p>estate map with survey dated: 30/04/2009. The map scale is 1:31,420. Document review on the Tereh Utara Estate Area statement updated 24/01/2021, verified Tereh POM is located at field block P07/04, factory total area is 5.38ha, Mill Pond at field block P00/02 with area of 0.75ha, and biogas area at field block P00/01 & P00/02 with area of 7.07ha.</p> <p>Document review on land title number HS(D) 6766, Tereh POM is sharing the land title with estate but manage by Tereh Utara Estate. The land title status is a perpetuity ownership to Kulim Plantation (M) Sdn Bhd from 15/09/1982 total 1,608.0614 ha.</p>	
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>There is evidence that parameter has been demarcated using bulb wire. Clear identification has been made by the management.</p>	Complied
4.3.2.4	<p>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).</p> <p>- Minor compliance -</p>	<p>Tereh POM is located within Tereh Utara Estate and does not border with other estates. Therefore, no issue of land dispute or encroachment.</p>	Complied
Criterion 4.3.3 – Customary rights			
4.3.3.1	<p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p>	<p>Not applicable since there is no customary rights. Tereh POM is located within Tereh Utara Estate and does not border with other estates. Therefore, no encroachment of land.</p>	N/A

Criterion / Indicator		Assessment Findings	Compliance								
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. Tereh POM is located within Tereh Utara Estate and does not border with other estates. The estate map is reviewed to confirm the mill location.	N/A								
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Tereh POM is located within Tereh Utara Estate and does not border with other estates. No issue of land dispute or encroachment. Thus, no FPIC required.	N/A								
4.4 Principle 4: Social responsibility, health, safety and employment condition											
Criterion 4.4.1: Social Impact Assessment (SIA)											
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	<p>Mahamurni Plantations Sdn Bhd has established social impact assessment with document number SQD/SMS/3.6 issues number 01 dated on 01/08/2020.</p> <p>Document review on the social impact assessment, Tereh POM has been identified and documented in 'Daftar Impak Sosial - Kulim (Malaysia) Berhad 2022' updated 27/10/2022.</p> <p>Tereh POM has established management plan that has been categorize into 2 categories which are negative and positive issues.</p> <p>Onsite interview with management, the input of the assessment has been collected during stakeholder meeting dated on 27/10/2022.</p> <p>SIA has highlighted 1 outcome which is negative outcome.</p> <p>There are several positive outcomes that has been received as below:</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Issues/Matter</th> <th>Action</th> <th>Timeframe</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Request from worker</td> <td>Groceries price</td> <td>Continuously</td> </tr> </tbody> </table>	No.	Issues/Matter	Action	Timeframe	1	Request from worker	Groceries price	Continuously	OFI
No.	Issues/Matter	Action	Timeframe								
1	Request from worker	Groceries price	Continuously								

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Criterion / Indicator		Assessment Findings			Compliance
			regarding groceries price control	control	
		2	Opened to workers to join any association.	Freedom to join any association	Continuously
		3	COVID-19 pandemic impact cause to mental health among employee	Mental Health program conduct by HQ to employee	Quarterly
		4	Mill to provide PPE provided all employee	Mill will always provide PPE includes with mill t-shirt annually.	Continuously
		5	Request from employee for overtime as additional to their current wages	Mill will identify employee relate to operations which required to call for overtime.	Continuously
		6	Mill actively encourage for women employee to active with WOW committee	Mill is actively encouraging more activity among employee through WOW committee	Continuously
		7	Safety and welfare to employee during raining season	HQ will collaborate with related agencies to handle employee welfare affected due	Continuously

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Criterion / Indicator		Assessment Findings				Compliance
				flooding during raining season.		
		8	Mill continuously provide with basic facilities to employee.	Mill provide ATM machine near to mill entrance for employee ease to get cash safely without travelling to town.	Quarterly	
For negative outcome						
		No.	Issues/Matter	Action Taken	Timeframe	
		1	1 issue have 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 03/08/2022.	Continuously	
For negative issues, Tereh POM has acted by issue back the original passport to workers themselves. Tereh 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'.						

Criterion / Indicator	Assessment Findings	Compliance																
	<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. 4. If any damage or loss of passport, workers are responsible to bear the cost by their own. 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>Sighted 'Penyerahan Pasport – Pekerja Asing', document number: 1.0/SID dated 04/08/2022 for all affected foreign workers as evidence documents the management had return the original document to workers. The session conducts individually with sample dated on 26/09/2022</p> <p>The affected Indonesian worker's example:</p> <table border="1" data-bbox="1088 1013 1883 1149"> <thead> <tr> <th>No.</th> <th>Workers ID</th> <th>Job Descriptions</th> <th>Passport</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>E28000388</td> <td>Grading</td> <td>AU041558</td> </tr> <tr> <td>2.</td> <td>E28000032</td> <td>Shift A Operator</td> <td>B2105390</td> </tr> <tr> <td>3.</td> <td>E28000300</td> <td>Shift B Operator</td> <td>B2359813</td> </tr> </tbody> </table> <p><u>Opportunity for Improvement</u></p> <p>The social impact assessment can be further improved by establishing different method/channel to collect information/data from stakeholder/workers.</p>	No.	Workers ID	Job Descriptions	Passport	1.	E28000388	Grading	AU041558	2.	E28000032	Shift A Operator	B2105390	3.	E28000300	Shift B Operator	B2359813	
No.	Workers ID	Job Descriptions	Passport															
1.	E28000388	Grading	AU041558															
2.	E28000032	Shift A Operator	B2105390															
3.	E28000300	Shift B Operator	B2359813															
<p>Criterion 4.4.2: Complaints and grievances</p>																		

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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> <p>Tereh POM has conduct briefing on complaints and grievances procedure to workers on 28/02/2022 which includes with attendance for over 120 pax attended.</p>	Complied
4.4.2.2	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd has established Grievance Procedure with document number; SQD/SMS/4.1 issue:1 dated 01/08/2020.</p> <p>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 Mahamurni Plantations Sdn Bhd’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.</p> <p>Document review, there has no complaint received from the workers and during the stakeholder consultation.</p>	Complied
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p>- Minor compliance -</p>	<p>Tereh POM has established complaint and suggestion box at the office and complaint / suggestion form has been made available nearby the box.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.2.4	<p>Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd has conduct stakeholder consultation meeting which being held virtually dated 27/10/2022. 43 pax attended through Microsoft team and agenda includes briefing on complaints and grievances procedure.</p> <p>Tereh POM has conduct briefing on complaints and grievances procedure to workers on 28/02/2022 which includes with attendance for over 120 pax attended.</p> <p>Onsite interview with stakeholders and employees informed they been briefed on the procedure.</p>	Complied
4.4.2.5	<p>Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>Tereh POM maintained all complaints and solutions received for the past 24 months has been maintained.</p> <p>Document review sighted the latest complaint report with latest dated on 30/10/2022 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.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p>	<p>Mahamurni Plantations Sdn Bhd reported in Integrated Report 2021, contributing to the well-being of the communities in which operated.</p> <p>Below is the list of contribution program:</p> <ol style="list-style-type: none"> 1. To support the development of football to Kelab Bola Speak Johor Darul Takzim (JDT) 2. To improve the living conditions of underprivileged communities to Yayasan Johor Corporation 3. Collaboration with MyFundAction (NGO) for post-flood relief in Selangor and Johor 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Post-flood relief contribution of JCorp group employees to Tabung Bantuan Banjir JCorp</p> <p>5. Donation to the Johor Cerebral Palsy Association</p> <p>6. To subsidise the school uniforms of employees' children</p> <p>7. Contribution to hospitals, government initiated COVID-19 fund, frontliners, hemodialysis patients undergoing Home Surveillance Order for COVID-19, NGOs and communities</p> <p>Mahamurni Plantations Sdn Bhd 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 Tereh POM has taken their own initiative to provide contribution to nearby stakeholders as per below:</p> <p>Tereh POM made donation based on request from external stakeholders nearby. There is evidence that the management provided contribution to the request with latest dated 15/09/2022. Onsite interview with employees during stakeholder consultation, verified Tereh POM hired locals as their workers and staffs.</p>	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd has established the Occupational Health and Safety Policy signed by the Executive Director on 01/10/2021. The policy has been communicated to the workers through induction training for new workers and morning briefing.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		The Sustainability Team is also committed in establishing various working standards through procedures or pictorial method to improve safe working condition.	
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust 	<ul style="list-style-type: none"> a) Mahamurni Plantations Sdn Bhd has established the Occupational Health and Safety Policy signed by the Executive Director on 01/10/2021. The policy has been communicated to the workers through induction training for new workers and morning briefing. The OHS Policy have been effectively communicated to all Mill workers and staffs on 03/01/2022. b) Risk Assessment have been assessed for all activity in estate such as: <ul style="list-style-type: none"> HIRARC (Hazard Identification Risk Assessment Risk Control) CHRA (Chemical Hazard Risk Assessment) and NRA (Noise Risk Assessment) As per sampling in Tereh Complex the detail of the risk assessment as per below: CHRA report 2018, report no JKPP HQ/03/ASS/00/154-2018/057 dated assessment 27/03/2018 – 13/08/2018 by QMSPRO Sdn Bhd. From the CHRA recommendation the medical surveillance was needed for workshop, water treatment personel, Diesel handlers, boilers dosing personel, laboratory and fogger and Biological monitoring – fogging only. NRA – JKPP HIE 127/5/3-1 (No. 169) – 2020/004 dated 06/02/2020 by Kulim Safety Training and Services Sdn Bhd. HIRARC already review on 10/09/2022 	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>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>	<p>Periodic Local Exhaust Ventilation Examination Report conducted by Kulimsafety Training And Services Sdn Bhd dated 11/11/2021 (HQ/16/JHII/00/210-2021/061).</p> <p>c) The Mill have established training program for employees exposed to chemicals used at the palm oil mill to ensure the continuous awareness to the employee. The training was conducted by the Manager, Asst. Engineer and representative form the chemical suppliers to the supervisors and operators. The training record can refer to Criterion 4.4.6.</p> <p>d) The Mill have provided appropriate PPEs based on the SOP and HIRARC that has been developed by the operating units. All PPE are provided by the estate free of charge to the workers. The PPE issuance form were available for the estates for verification which indicated that PPE's were provided to the workers on regular basis with the workers acknowledgement available.</p> <p>e) Tereh POM had established Work Instruction, LTM/WI/23 for Handling of Chemicals and SW/WI/22 Waste Management to ensure proper and safe handling and storage, in accordance to OSH (Classification Packaging and Labelling) Regulation 1997, OSH (Use and Standard of Exposure of Chemical. Tereh POM had established Work Instruction, LTM/WI/23 for Handling of Chemicals and SW/WI/22 Waste Management to ensure proper and safe handling and storage, in accordance to OSH (Classification Packaging and Labelling) Regulation 1997, OSH (Use and Standard of Exposure of Chemical. SOP for PTW refer to KULIM/PKS/OSH-1 dated 01/03/2021 Rev 1.</p> <p>f) Mill Manager, En. Mohd Taufiq Khalil was appointed to be the Chairman of OHS Committee at the mill as per letter signed by the Chairman, ESG Committee (Occupational Safety and Health),</p>	

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	<p>dated 15/09/2021. Mill management has appointed Safety Committee Member consist of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Mill Manager.</p> <p>g) The mill management conducted OSH committee meeting on a quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as mill safety and health achievement report, mill security, safety compliance by contractors, workplace audit report, legal compliance, safety and health training. Sighted the latest OSH Meeting Minutes dated 25/03/2022 (01/2022), 16/06/2022 (02/2022), and 21/09/2021 (03/2022).</p> <p>h) Accident and emergency procedures were available at the mill. Verified the Emergency Plans for Fire, Flood, Accidents and Spillage. The flowcharts for Emergency Plans were displayed at the noticeboards together with the emergency contacts. Fire extinguishers were available at the mill with monthly inspections done by the management to ensure the fire extinguishers are functional. An Emergency Response Plan Training – Bund Rupture & Oil Spillage was conducted on 15/07/2022 in the mill. Fire Drill, ERP and CPR. Training was also conducted on 01/08/2022 at the mill.</p> <p>i) A list of first aiders were available at the mill comprising of all main workstations. First Aid boxes were assigned to the respective first aiders. Monthly First Aid Box inspection was conducted by the Medical Assistant at the mill. The first aid kit holders are trained on a regular basis and with refresher trainings. The latest training was conducted on 01/08/2022.</p>	

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		j) JKPP 8 for Tereh POM available, JKPP 8/97127/2021 dated 11/01/2022 with total mandays MC 7 days.	
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>Mahamurni Plantations Sdn Bhd 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>Tereh POM conduct briefing on company policies to workers during mustercall dated 01/06/2022.</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>Mahamurni Plantations Sdn Bhd 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>Tereh POM conduct briefing on company policies to workers during mustercall dated 01/06/2022.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance																																																												
<p>4.4.5.3 Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd is committed to ensure that workers' wages are in line and meet the minimum wages. Tereh POM is in Kluang district, and the minimum wages is at RM1,200.</p> <p>As per sampled of payslip, verified wages paid accordingly.</p> <p>Sample for Tereh POM as follow:</p> <table border="1" data-bbox="1088 625 1883 928"> <thead> <tr> <th>No.</th> <th>Workers ID</th> <th>Job Descriptions</th> <th>Passport</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>E28000388</td> <td>Grading</td> <td>AU041558</td> </tr> <tr> <td>2.</td> <td>E28000295</td> <td>Shift A Operator</td> <td>770403-02-XXXX</td> </tr> <tr> <td>3.</td> <td>E28000032</td> <td>Shift A Operator</td> <td>B2105390</td> </tr> <tr> <td>4.</td> <td>E28000220</td> <td>Shift B Operator</td> <td>901108-01-XXXX</td> </tr> <tr> <td>5.</td> <td>E28000300</td> <td>Shift B Operator</td> <td>B2359813</td> </tr> <tr> <td>6.</td> <td>E28000024</td> <td>Effluent Operator</td> <td>701010-01-XXXX</td> </tr> <tr> <td>7.</td> <td>E28000397</td> <td>Laboratory Operator</td> <td>991114-01-XXXX</td> </tr> <tr> <td>8.</td> <td>E28000415</td> <td>BioGas Operator</td> <td>961223-01-XXXX</td> </tr> </tbody> </table> <p>Payslip Sample for Tereh POM:</p> <table border="1" data-bbox="1088 976 1883 1367"> <thead> <tr> <th>Employee ID</th> <th>E28000388</th> <th>E28000295</th> <th>E28000300</th> </tr> </thead> <tbody> <tr> <td>JD</td> <td>Grading</td> <td>Shift A Operator</td> <td>Shift B Operator</td> </tr> <tr> <td>Passport/IC</td> <td>AU041558</td> <td>770403-02-XXXX</td> <td>B2359813</td> </tr> <tr> <td>Day Rate/ Piece Rate</td> <td>MYR 62.69 (Piece Rate)</td> <td>MYR 65.96 (Piece Rate)</td> <td>MYR 66.21 (Piece Rate)</td> </tr> <tr> <td>Working day</td> <td>23</td> <td>24</td> <td>25</td> </tr> <tr> <td>Overtime</td> <td>MYR 764.03 Normal (65 hours)</td> <td>MYR 878.09 Normal (71 hours) MYR 181.39</td> <td>MYR 850.38 Normal (68.50 hours) MYR 397.26</td> </tr> </tbody> </table>	No.	Workers ID	Job Descriptions	Passport	1.	E28000388	Grading	AU041558	2.	E28000295	Shift A Operator	770403-02-XXXX	3.	E28000032	Shift A Operator	B2105390	4.	E28000220	Shift B Operator	901108-01-XXXX	5.	E28000300	Shift B Operator	B2359813	6.	E28000024	Effluent Operator	701010-01-XXXX	7.	E28000397	Laboratory Operator	991114-01-XXXX	8.	E28000415	BioGas Operator	961223-01-XXXX	Employee ID	E28000388	E28000295	E28000300	JD	Grading	Shift A Operator	Shift B Operator	Passport/IC	AU041558	770403-02-XXXX	B2359813	Day Rate/ Piece Rate	MYR 62.69 (Piece Rate)	MYR 65.96 (Piece Rate)	MYR 66.21 (Piece Rate)	Working day	23	24	25	Overtime	MYR 764.03 Normal (65 hours)	MYR 878.09 Normal (71 hours) MYR 181.39	MYR 850.38 Normal (68.50 hours) MYR 397.26	<p>Complied</p>
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Criterion / Indicator		Assessment Findings				Compliance								
				Restday (11 hours)	Restday (24 hours)									
		Gross Salary	MYR 2,324.97	MYR 2,979.51	MYR 3,166.68									
		Deduction	MYR 513.00 (Advance, Union, Sport Club)	MYR 760.65 (Advance, EPF, SOCSO, SIP, Union, Insurance, Sport Club)	MYR 414.74 (Advance, SOCSO)									
		Employer Contribution	MYR 29.40 (SOCSO)	MYR 303.75 (EPF, SOCSO, SIP, HRDF, Union)	MYR 39.40 (SOCSO)									
		Nett Salary	MYR 1,812.00	MYR 2,218.90	MYR 2,751.95									
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>Tereh 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 1/2016 (TEO) and MPSB/CPO 1/2016 (Olimpik) 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>Sampled contractors’ employee payslip for Aug 2022</p> <table border="1"> <tr> <td>Transporters</td> <td>TEO Tuan Kwee Sdn Bhd</td> <td>Pengangkutan Olimpik Sdn Bhd</td> <td>Pengangkutan Olimpik Sdn Bhd</td> </tr> <tr> <td>JD</td> <td>Driver</td> <td>Driver</td> <td>Driver</td> </tr> </table>				Transporters	TEO Tuan Kwee Sdn Bhd	Pengangkutan Olimpik Sdn Bhd	Pengangkutan Olimpik Sdn Bhd	JD	Driver	Driver	Driver	Complied
Transporters	TEO Tuan Kwee Sdn Bhd	Pengangkutan Olimpik Sdn Bhd	Pengangkutan Olimpik Sdn Bhd											
JD	Driver	Driver	Driver											

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		Passport/IC	680123-01-XXXX	730802-01-XXXX	870805-23-XXXX	
		Monthly Rate	MYR 2,116.92	MYR 3,007.65	MYR 3,825.00	
		Gross Salary	MYR 3,467.07	MYR 3,157.65	MYR 3,975.00	
		Deduction	MYR 1,565.45 (Advance, EPF, SOCSO, EIS)	MYR 369.05 (EPF, SOCSO, EIS)	MYR 464.15 (EPF, SOCSO, EIS)	
		Employer Contribution	MYR 351.35 (EPF, SOCSO, EIS)	MYR 471.45 (EPF, SOCSO, EIS)	MYR 592.25 (EPF, SOCSO, SIP)	
		Nett Salary	MYR 1,901.62	MYR 2,788.60	MYR 3,510.85	
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 -	Tereh 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. Tereh 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 -	Tereh 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				Complied

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		rest day, termination notice period, public holidays, paid annual leave, paid medical leave, etc. Based on review, the contracts are deemed fair.	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	Tereh 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. 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.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	Tereh 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. 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.	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 -	Tereh 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. Tereh POM is in Kluang 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. 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	Complied

Criterion / Indicator		Assessment Findings	Compliance
		half times the hourly rate of pay on normal working days and two times the hourly rate on rest day.	
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	<p>Mahamurni Plantations Sdn Bhd 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. Mahamurni Plantations Sdn Bhd 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>Tereh 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>	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	<p>Onsite visit to workers housing complex, observed Tereh 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>Linesite inspection conduct by Tereh POM management for workers housing dated 28/09/2022, 05/11/2022, 12/10/2022 and 26/10/2022. For inspection dated 26/10/2022, sighted note that 'ada kayu bekas baiki garaj disebelah rumah no. 13' with action 'sisa kayu akan dibersihkan'.</p> <p>Onsite interview workers informed they satisfied with the accommodation provided.</p>	Complied

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<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>Mahamurni Plantations Sdn Bhd 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>Tereh POM conduct WOW meeting for year 2022 dated 16/06/2022 at Rumah WOWLTM. Based on minutes of meeting, WOWLTM committee discuss on the new committee for WOW year 02/2023, complaint panel, procedure of complains, sexual harassment procedure, problem at workplace, new mother breast feeding to new baby born, channel of complaints to HQ if any serious cases reported by complainant, household violations impact, RSPO/MSPO/ISCC certification, employee ethics especially bribery, company policies and others.</p> <p>Review on complaint records and interview with workers informed no sexual harassment and violence at workplace.</p>	<p>Complied</p>
<p>4.4.5.13 The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>Mahamurni Plantations Sdn Bhd 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 Meeting 30/2022 being conducted dated 22/05/2022 includes the discussion on new wages order which enforced by May 2022 with average wages of MYR57.69 per day. 68 participants attended with evidence of attendants attached with minutes.</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>Onsite interview employees informed they have no restriction to join any form of association or union.</p> <p>Tereh POM conducted briefing of Freedom of Association to workers during mustercall dated 03/07/2022.</p>	
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>Mahamurni Plantations Sdn Bhd had established Core Labour Standards Policy signed by Managing Director dated 01/10/2021.</p> <p>The policy stated Employment of Children & Young Persons Mahamurni Plantations Sdn Bhd 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>Tereh 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>	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>SPOC (Sustainability Policy, Policy Child Labour & Sexual Harassment) dated 01/06/2022.</p> <p>Sustainability and ethic Policy training dated 10/04/2022</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Reproductive Right and Discrimination Policy training dated 11/09/2022 Waste cleaning and landfill training dated 05/07/2022 Scheduled waste training dated 03/03/2022 Water sampling and water treatment training dated 03/07/2022 Emergency Respond Plan and CPR training dated 15/07/2022 Fire drill and firefighting training dated 01/08/2022 Hearing conservation training dated 22/09/2022 Working at height training dated 11/06/2022 PPE Usage training dated 04/10/2022	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	The training needs at all visited estates for Training Program 2022 have been established. It is aimed to provide specific skills and competency required for employees to discharge their duties diligently. Included in this program are subjects related to environment, safety & health and best practices.	Complied
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance -	Training Program are established on annual basis based on training needs. In addition, it is subject for review during the financial year, if necessary. The details of the training needs include categories of job descriptions, sections, and employees' group.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			

Criterion / Indicator		Assessment Findings	Compliance
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 -	Mahamurni Plantations Sdn Bhd has established an Environmental Policy signed by Executive Director, Mr. Zulkifly Zakariah dated 01/05/2018. The policy has been established, communicated to all employees, displayed at notice board. Environmental management plan sighted in the document title "Environmental improvement plan 2022/2023". Stated in the management plan that management has plan for environment such as disposal of EFB, disposal of schedule waste, diesel, spillage and dust emission from vehicle. The management plan has been prepared by Mr Mohd Saiful Mansor on 28/08/2022.	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 -	Mahamurni Plantations Sdn Bhd has established an Environmental Policy signed by Executive Director, Mr. Zulkifly Zakariah dated 01/05/2018. The policy has been established, communicated to all employees, displayed at notice board. Aspect and impacts analysis has been done and documented in the risk assessment (RA) Registers document number EIA-LTM-2022. which has been done for 21 operation/activities waste handling, water treatment, lab operations. The assessment has included aspects and impacts, legal compliance, risk factor and risk control.	Complied
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	Environmental management plan sighted in the document title "Environmental improvement plan 2022/2023". Stated in the management plan that management has plan for environment such as disposal of EFB, disposal of schedule waste, diesel, spillage and dust emission from vehicle. The management plan has been prepared by Mr Mohd Saiful Mansor on 28/08/2022.	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan.	The program to promote the positive impacts were documented in several management plans such as environmental management plan,	Complied

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Criterion / Indicator		Assessment Findings	Compliance																								
	- Minor compliance -	energy management plan, pollution and emission management plan, water management plan and waste management plan.																									
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 -	Awareness training program sighted for Tereh POM in document number SQD/SMS/3.7-F1 dated 01/07/2022 revision number 02. Listed training that has been planned. a. Waste cleaning and landfill 05/07/2022 b. Schedule waste - 03/03/2022 c. Water sampling - 03/07/2022 d. Effluent sampling - 03/07/2022	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 -	Environmental meeting conducted 3 months once it has been documented in the minutes meeting latest dated 11/10/2022.	Complied																								
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																											
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period - Major compliance -	Diesel usage sighted for year 2022. Details as per below: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th></th> <th>Diesel usage (L)</th> <th>Diesel usage/mt FFB</th> </tr> </thead> <tbody> <tr> <td>January 2022</td> <td>21,637</td> <td>0.89</td> </tr> <tr> <td>February 2022</td> <td>26,164</td> <td>1.22</td> </tr> <tr> <td>March 2022</td> <td>34,384</td> <td>1.36</td> </tr> <tr> <td>April 2022</td> <td>21,519</td> <td>0.91</td> </tr> <tr> <td>May 2022</td> <td>23,555</td> <td>1.01</td> </tr> <tr> <td>June 2022</td> <td>31,781</td> <td>1.17</td> </tr> <tr> <td>July 2022</td> <td>18,509</td> <td>0.66</td> </tr> </tbody> </table>		Diesel usage (L)	Diesel usage/mt FFB	January 2022	21,637	0.89	February 2022	26,164	1.22	March 2022	34,384	1.36	April 2022	21,519	0.91	May 2022	23,555	1.01	June 2022	31,781	1.17	July 2022	18,509	0.66	Complied
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Criterion / Indicator		Assessment Findings	Compliance
4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. - Major compliance -	Estimation sighted has been set at 0.80Litre/Mt FFB processed. Sighted from January to June 2022, exceed the estimation due to chill gas malfunction.	Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	Renewable energy used is from biofuel (shell and fiber) for boiler start-up. The mill monitors the usage of these energy source, and the records were maintained and available for verification.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	The identification of wastes products and sources of pollution were documented in EAI and DOE's SW Second Schedule. In general, among the wastes identified were domestic wastes, recyclable wastes, scheduled wastes and sewerage wastewater.	Complied
4.5.3.2	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. - Major compliance -	The mill has established Waste Management Plan based on the identification and source of pollutions and documented in Waste & Pollution Management Action Plan 2022, reviewed on 01/08/2022. The action plans have been developed to ensure they comply to the legal requirements and to improve efficiency and potential recycling of by-products wherever possible.	Complied
4.5.3.3	The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations,	Mahamurni Plantations Sdn Bhd had established Work Instruction, Doc Number: SW/WI/22; Waste Management and Work Instruction, Doc Number: SPO/WI/06; Scheduled Waste (01/10/2020) to ensure proper and safe handling, storage and disposal in accordance to EQ (Scheduled Wastes) Regulations 2005.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	2005 - Major compliance -	The procedures for safe handling, storage and disposal of used chemicals classified under Environment Quality Regulation (Scheduled Waste) 2005, Environmental Quality Act, 1974 are available prepared at Group level by Sustainability Department and implemented in all estates for all the applicable practices. Verification of consignment notes showed that the estates disposed their used chemical such as spent oil through DOE License Contractor.	
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 wastes from the mill were buried in a designated landfill in the oil palm estate. Based on SOP, no toxic wastes such as spent lubricants, empty chemical containers, used lab chemical, etc. were permitted to be disposed in the rubbish pit. The location of the landfill was also far from residential area and water ways based on the estate map provided. The weekly domestic waste disposal records were available and verified.	Complied
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	Assessment of polluting activities were available in the Pollution and Emission Management Plan in all estates. The Management Plan identified the source of pollution, activity, possible threat, action plan, time frame, records and responsibility.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	The action plans to reduce identified significant pollutants and emissions has been documented in Waste, Pollution and Emission Management Plan and implemented. Example, Weekly linesite inspection and check to ensure no septic tank overflow & spillage. Else, immediate action must be taken to contain overflow & spills.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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>As per stated in the Jadual Pematuhan reference number JAS.JHQ.600-3/1/12/22 that Effluent discharge, BOD reading not more 2500mg/L. Sample has been taken for test report dated 14/09/2022 by Mahamurni Plantations Sdn Bhd where reading sighted at 991mg/L fat anaerobic 3.</p>	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (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>Tereh POM has established a Water Management Plan date 01/08/2022 available for verification. The water management plan identifies the Source of water, activity, water use, possible threat, action plan, time frame, records and responsibility. Among the action plan that has been identified are as below:</p> <ol style="list-style-type: none"> 1. Upstream and Downstream Water Analysis 2. Drinking Water analysis to monitor drinking water quality. 3. Effluent analysis as required by DOE 4. Follow work instruction and SOP for any activities done at the mill to avoid water pollution 5. Follow Schedule Waste management to avoid any water pollution caused by scheduled waste. 6. Desilting and desludging at effluent pond for effective POME treatment. 7. Periodically monitoring and maintenance on effluent and furrow system 8. Desilting of reservoir/pond to maintain water level. 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p><u>Water Analysis for Drinking Water</u> Water Analysis for Drinking Water were sampled by the management and the results are as below:</p> <ul style="list-style-type: none"> • UCTL Laboratory • Date: 20/06/2022 • Report Number: LW/591(1-2)/22 • Results: All parameters are within the limit as specified under the Regulations Limit follows the Drinking Water Quality Standard, Ministry of Health Malaysia; Engineering Services Division; Year 2010. The water can be used as a drinking water. <p><u>Water Analysis for Watercourse</u> Water Analysis for Watercourse - Upstream (Catchment Pond) and Downstream (Concrete Bridge) were sampled by the management and the results are as below:</p> <ul style="list-style-type: none"> • UCTL Laboratory • Date: 18/09/2022 • Report Number: W1/2022/09/533 • Results: All parameters are within the limit as specified under the Regulations Limit. <p>The mill monitors the water consumption/FFB on monthly basis. As todate September 2022, mill water usage/FFB processed was recorded at 1.21 mt/FFB processed.</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 -	As per stated in the Jadual Pematuhan reference number JAS.JHQ.600-3/1/12/22 that Effluent discharge, BOD reading not more 2500mg/L. Sample has been taken for test report dated 14/09/2022 by Mahamurni Plantations Sdn Bhd where reading sighted at 991mg/L fat anaerobic 3.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures were available for Tereh POM. The SOP's that were verified among others were: 1. Transparency; Doc No: SQD/SMS/1.0; Doc Date 01/08/2020 2. Core labour Standard; Doc No: SQD/SMS/4.0; Doc Date: 01/08/2020 3. Waste Management; Doc No: SQD/SMS/6.2; Doc Date: 01/08/2020 4. Agrochemicals Management; Doc No: SQD/SMS/6.1; Doc Date: 01/08/2020 5. Grievance; Doc No: SQD/SMS/4.1; Doc Date: 01/08/2020 6. Traceability; Doc No: SQD/SMS/1.2; Doc Date: 01/08/2020 7. Consultation and Communication; Doc No: SQD/SMS/1.1; Doc Date: 01/08/2020 8. Regular Internal Audits are conducted to ensure all SOP's are implemented.	Complied
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	Implementation of Mills Best Practises in accordance with the SOPs are ensured through various methods. Among those are:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		1. Internal Audits 2. Management Reviews 3. Operational Checklist 4. Worksite Inspection Report 5. Linesite Inspection 6. Third party Environmental Audit 7. Mill Inspection Visit Sampling on the mill inspection visit by mill advisor dated 26/07/2022 referred MKI/LTM/4/2022.	
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Annual business plan in the form of annual budget and the projection for 3 years prepared as guidance for future planning. The business plan for FY2022 contains FFB yield, CPO, OER, and KER, costs of production, milling utilization, FFB pricing etc. It also includes environment, social (workers and staff's welfare), and health and safety component.	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	The documentation of price mechanism for services received from contractors are contained in the respective contracts. Sighted during the audit were crude Palm Oil Transport Agreement dated 15/06/2020 between Mahamurni Plantations Sdn Bhd and Teo Tan Kwee Sdn Bhd valid from 01/06/2020 until 31/05/2023) for transportation services. The pricing mechanism and the rates for	Complied

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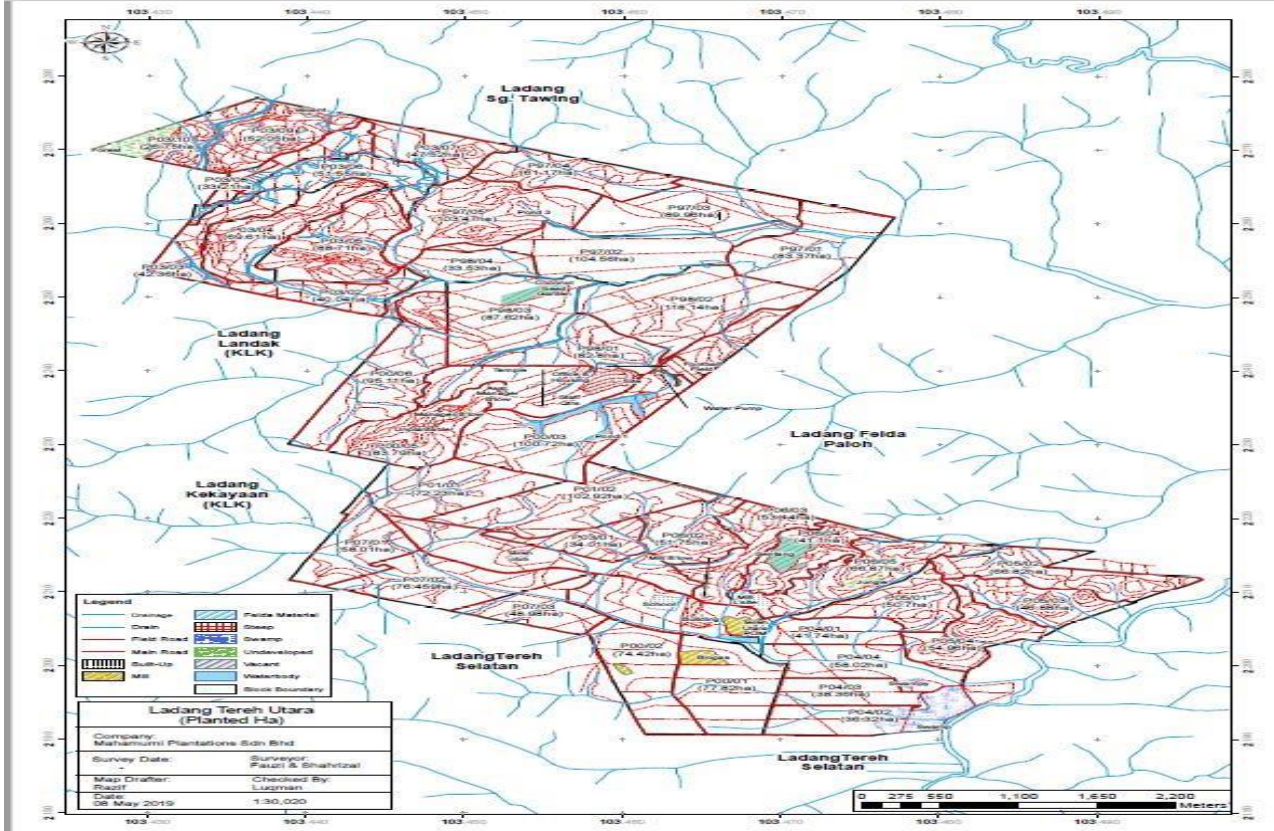
Criterion / Indicator		Assessment Findings	Compliance
		transportation of crude palm oil are detailed out in the contract under schedule 1.	
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Contracts entered into between Tereh POM under Mahamurni Plantations Sdn Bhd and third parties are fair as it contains provisions relating to Mill's and contractors' obligations, payment calculation, mutual termination clause, and mutually agreed between Mahamurni Plantations Sdn Bhd and contractors. Payment record sighted and has been verified by the auditor and there is evidence that the payment is in accordance with payment term in the contract under para 5.3 "payment fees shall be made within thirty (30) days from the date of certification of the submitted invoice". Sampling on Teo Tan Kwee Sdn Bhd as per below: Payment voucher: 22001015 Dated: 25/08/2022 Invoice: TV22070065 Dated: 31/07/2022	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSP0 requirements and shall provide the required documentation and information. - Major compliance -	The documentation of price mechanism for services received from contractors are contained in the respective contracts. Sighted during the audit were crude Palm Oil Transport Agreement dated 15/06/2020 between Mahamurni Plantations Sdn Bhd and Teo Tan Kwee Sdn Bhd valid from 01/06/2020 until 31/05/2023) for transportation services. The pricing mechanism and the rates for transportation of crude palm oil are detailed out in the contract under schedule 1.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>Contracts entered into between Tereh POM under Mahamurni Plantations Sdn Bhd and third parties are fair as it contains provisions relating to Mill's and contractors' obligations, payment calculation, mutual termination clause, and mutually agreed between Mahamurni Plantations Sdn Bhd and contractors.</p> <p>Payment record sighted and has been verified by the auditor and there is evidence that the payment is in accordance with payment term in the contract under para 5.3 "payment fees shall be made within thirty (30) days from the date of certification of the submitted invoice". Sampling on Teo Tan Kwee Sdn Bhd as per below:</p> <p>Payment voucher: 22001015 Dated: 25/08/2022 Invoice: TV22070065 Dated: 31/07/2022</p>	Complied
4.6.4.3	<p>The management shall accept MSP0 approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>The documentation of price mechanism for services received from contractors are contained in the respective contracts. Sighted during the audit were crude Palm Oil Transport Agreement dated 15/06/2020 between Mahamurni Plantations Sdn Bhd and Teo Tan Kwee Sdn Bhd valid from 01/06/2020 until 31/05/2023) for transportation services. The pricing mechanism and the rates for transportation of crude palm oil are detailed out in the contract under schedule 1.</p>	Complied

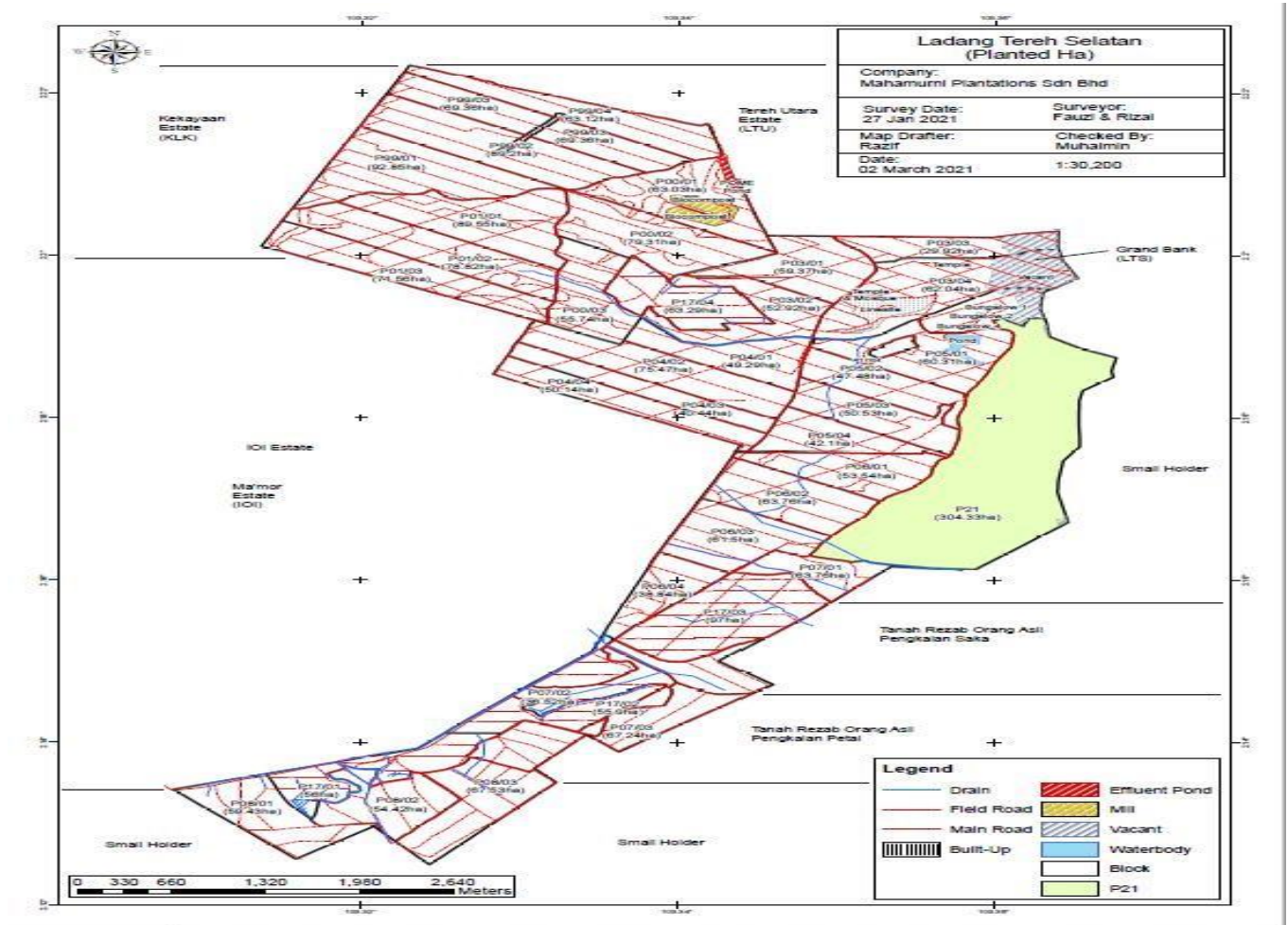
Appendix C: Location and Field Map



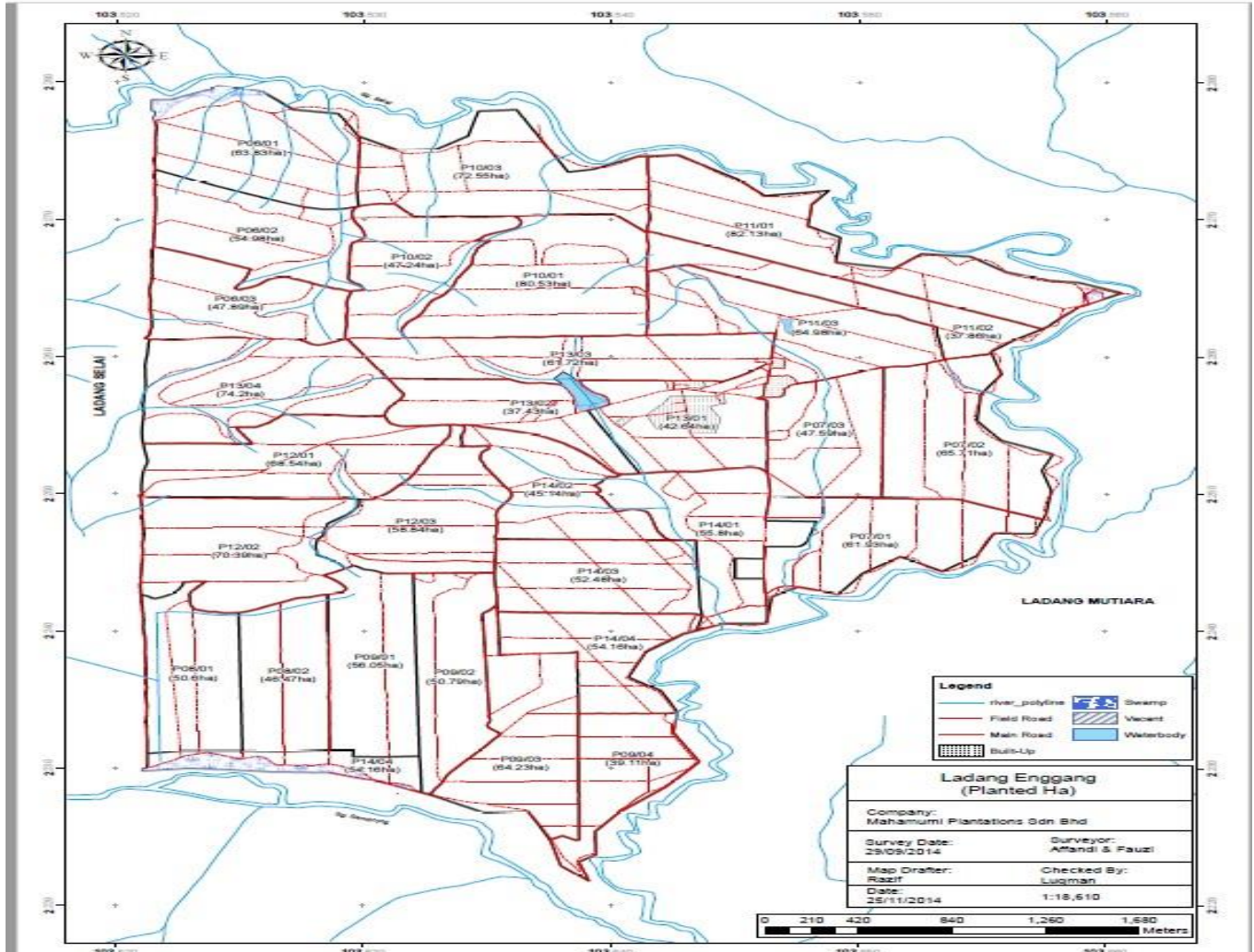
Tereh Utara Estate

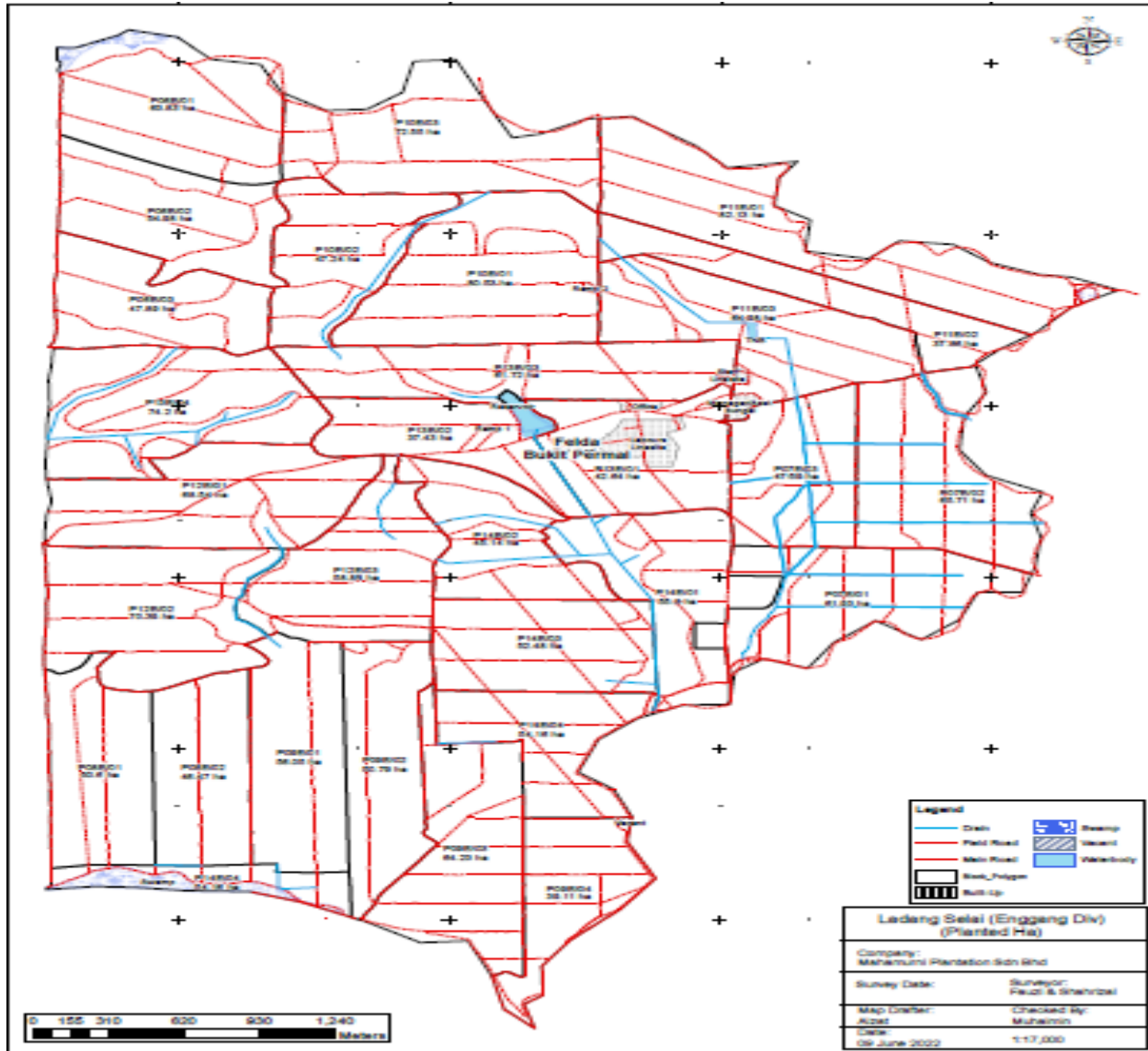


Tereh Selatan Estate

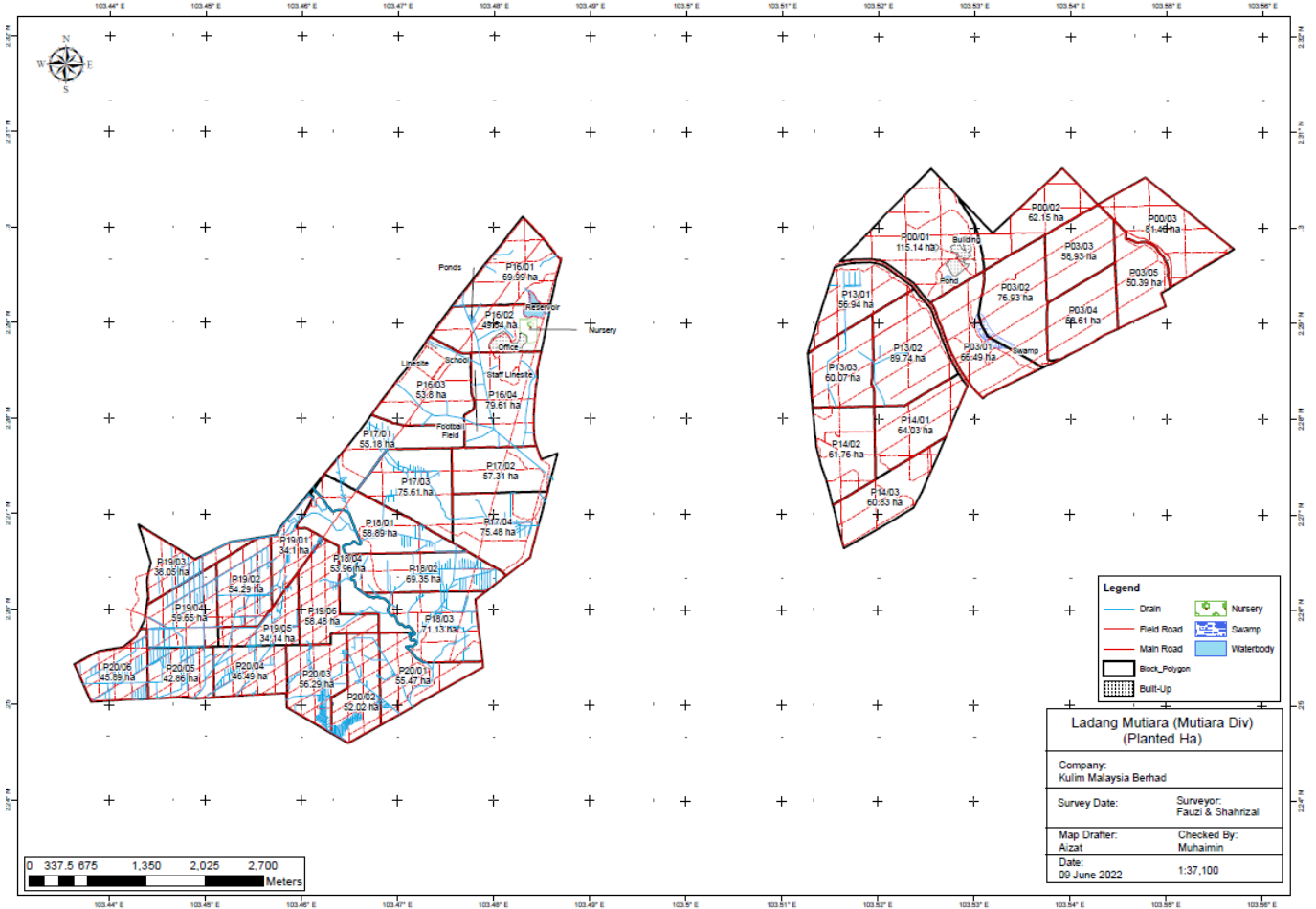


Selai Estate

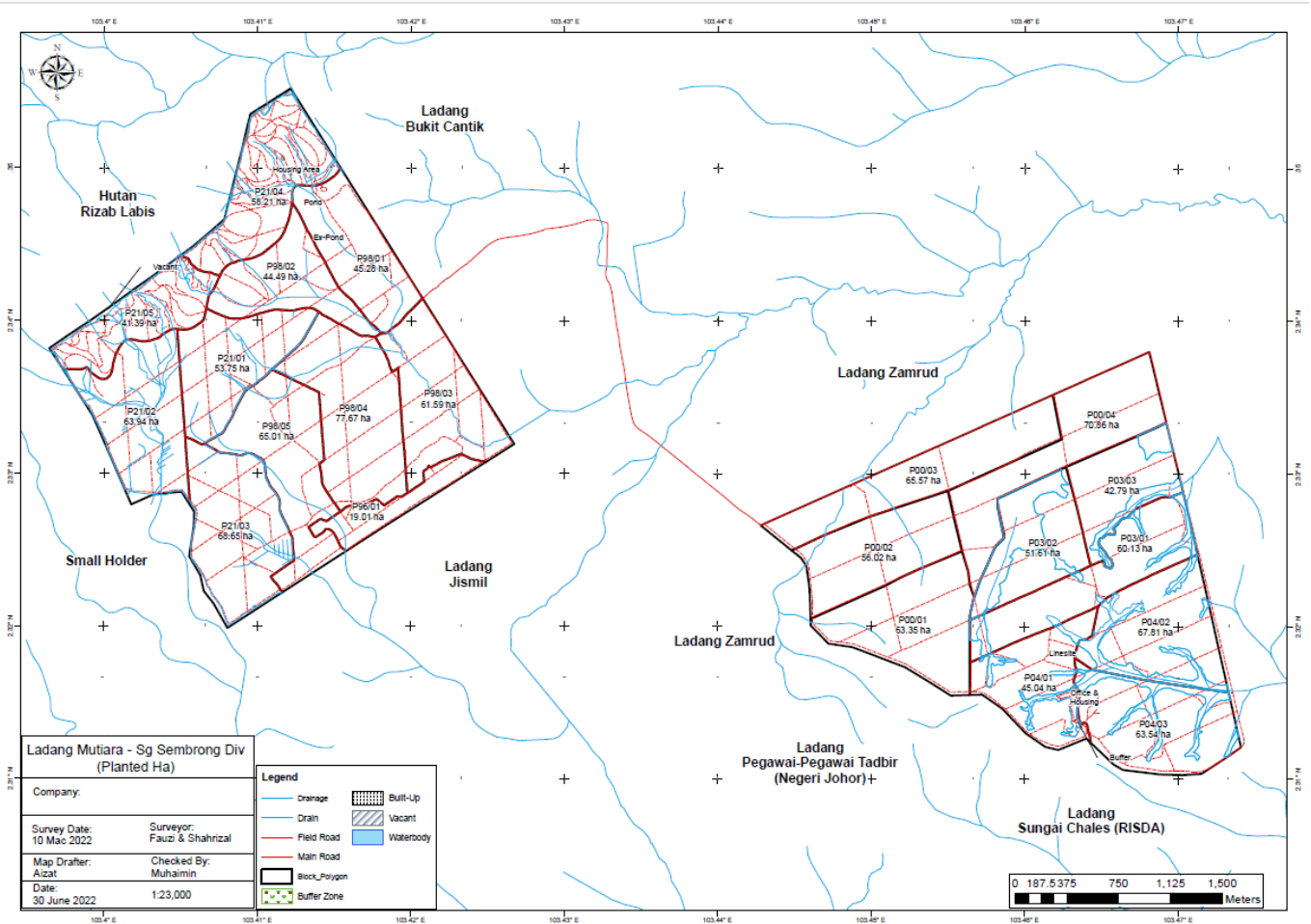




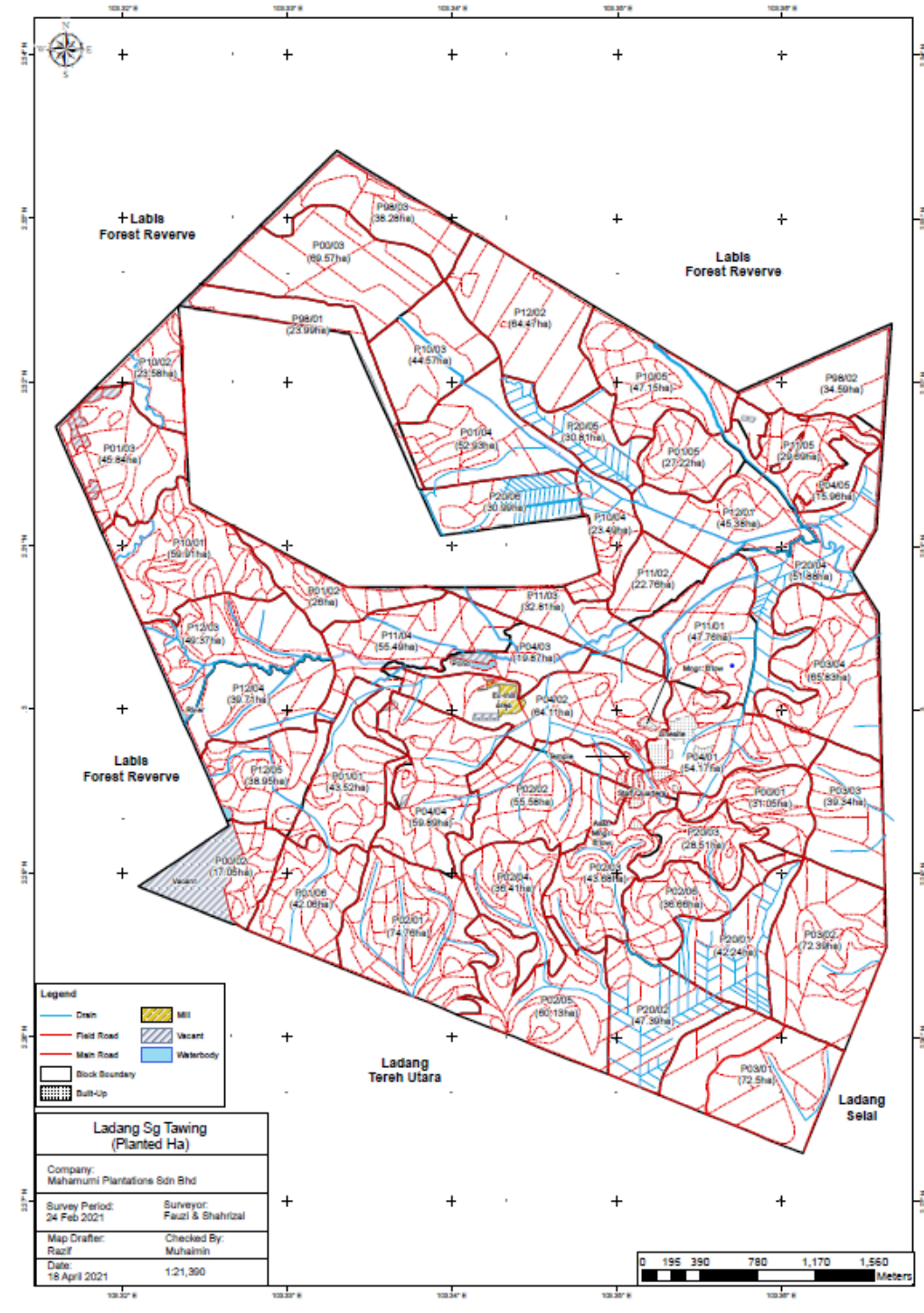
Mutiara Estate



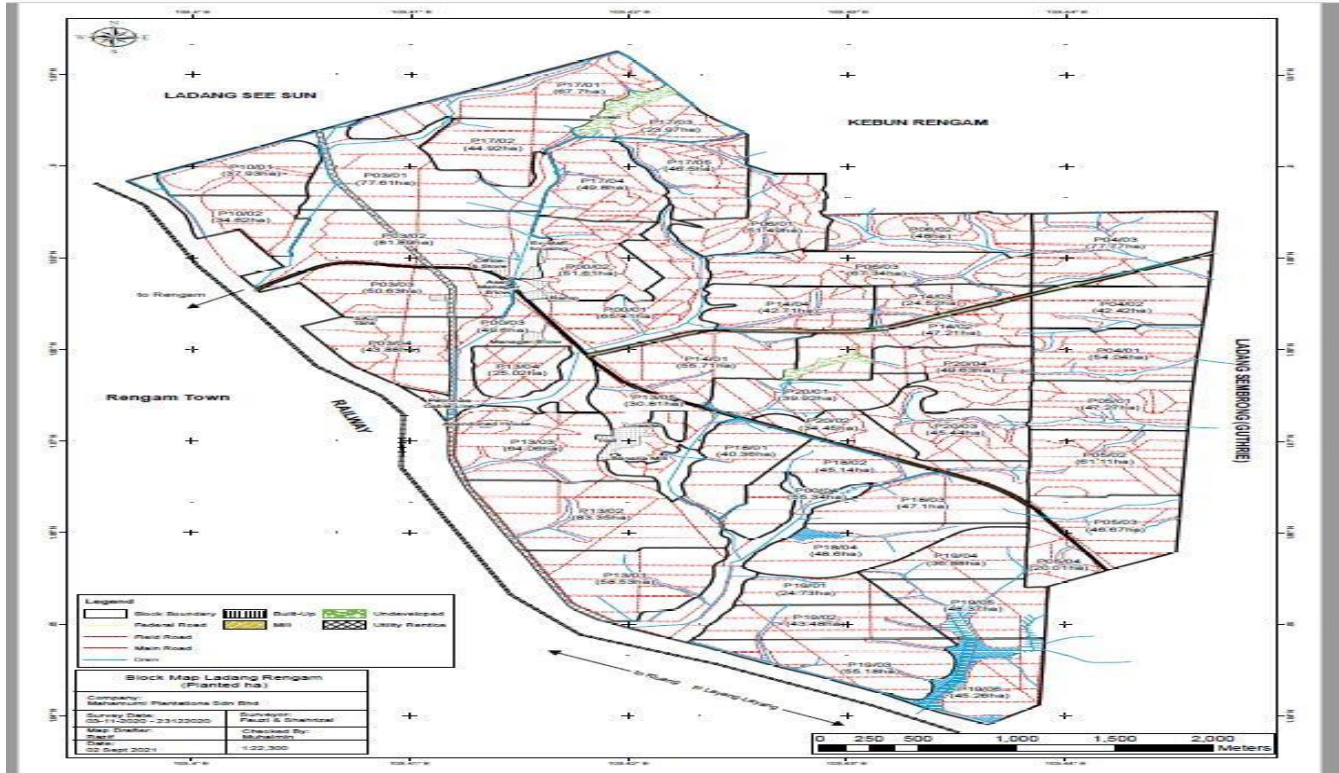
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Sg. Tawing Estate



Rengam 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