

# MSPO CERTIFICATION SUMMARY REPORT

**BORNEO GLOBAL SDN BHD**

**SURVEILLANCE 02**

Onsite Audit Date: 24/06/2022 – 25/06/2022

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# MSPO Certification Summary Report

Company Name: Borneo Global Sdn Bhd

Certifying Unit: Borneo Global Sdn Bhd

Client Number: 92-152

Audit Type: ASA 02

Mode of Audit: Onsite



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### Abbreviations

<b>CHRA</b>	Chemical Health Risk Assessment
<b>CPO</b>	Crude Palm Oil
<b>CSR</b>	Corporate Social Responsibility
<b>DOE</b>	Department of Environment
<b>EFB</b>	Empty Fruit Bunch
<b>EIA</b>	Environment Impact Assessment
<b>FFB</b>	Fresh Fruit Bunch
<b>GAP</b>	Good Agricultural Practice
<b>GPS</b>	Global Positioning System
<b>ISCC</b>	International Sustainability & Carbon Certification
<b>ISO</b>	International Standard Organisation
<b>MSPO</b>	Malaysian Sustainable Palm Oil
<b>NC</b>	Non-Conformity
<b>OSH</b>	Occupational Safety and Health
<b>P&amp;C</b>	Principle and Criteria
<b>PK</b>	Palm Kernel
<b>POME</b>	Palm Oil Mill Effluent
<b>PPE</b>	Personal Protective Equipment
<b>RSPO</b>	Roundtable Sustainable Palm Oil
<b>RTE</b>	Rare, Threatened and Endangered Species
<b>SA8000</b>	Social Accountability 8000
<b>SIA</b>	Social Impact Assessment
<b>SOP</b>	Standard Operating Procedure
<b>WHO</b>	World Health Organization
<b>MPOB</b>	Malaysian Palm Oil Board
<b>MPOCC</b>	Malaysian Palm Oil Certification Council
<b>SDS</b>	Safety Data Sheet

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### 1. INTRODUCTION

Borneo Global Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct an annual surveillance audit for its oil palm estate according to MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

#### 1.1. Objective

The objective of this surveillance two (02) audit is to assess the estate by an independent certification body with the aim for compliance of the standard.

#### 1.2. Scope

The assessment is based on the documentation established by the Borneo Global Sdn Bhd.

The supporting documents are provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information are reviewed against the requirements and criteria based on MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

TUV NORD Malaysia has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references are used as part of the assessment; the compliance of the requirements out of the guidelines applied was checked:

1. Malaysian Sustainable Palm Oil Part 3: General Principles for Oil Palm Plantations and Organised Smallholders audit guidance;
2. Palm Oil Supply Chain Traceability Requirements.

#### 1.3. Appointment and qualification of team members

The audit team appointed consists of one team leader and one team member. The audit team members contributed to the review of documents, the assessment of the project activity and preparation of the report.

##### Qualification of the Lead Auditor: Khairul Anwar Bin Ismail

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology;	Graduate In Agricultural Science.

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Requirement	Qualifications
vi) Business Management; or vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	5 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors.
Carried out at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified and appointed as Lead auditor for MS2530 scheme.
Field working experience in the palm oil sector or demonstrable equivalent	5 years working experience in oil palm plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	5 years working experience in oil palm plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001:2018 Lead Auditor course.
Worker's welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001:2015 Lead auditor course and auditor for MSPO scheme.
Attended High Conversation Value Assessment training	Attended and completed the HCV-HCS for producers online course.

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Requirement	Qualifications
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

### Qualification of Team Member

Requirement	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Mohamad Norhisham Bin Mohd Salleh	Graduate in Applied Science (Major In Agrobiology).	Yes
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Mohamad Norhisham Bin Mohd Salleh	5 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Mohamad Norhisham Bin Mohd Salleh	Successfully completed MS2530 series of standards for Lead Auditors.	Yes
Carried out a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Mohamad Norhisham Bin Mohd Salleh	Qualified and appointed as lead auditor for MSPO scheme.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Mohamad Norhisham Bin Mohd Salleh	5 years working experience in oil palm plantations.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Mohamad Norhisham Bin Mohd Salleh	5 years working experience in oil palm plantations.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Mohamad Norhisham Bin Mohd Salleh	Successfully completed ISO 9001:2015 Lead Auditor course.	Yes
Health and safety auditing of the estate processes and activities  Or  Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Mohamad Norhisham Bin Mohd Salleh	Successfully completed ISO 45001:2018 Lead Auditor course.	Yes
Worker's welfare and social auditing experience  or  Successfully attended SA8000 or related social or ethical accountability codes	Mohamad Norhisham Bin Mohd Salleh	Successfully completed Basic SA 8000 training.	Yes
Environmental and ecological auditing or experience with organic agriculture.  or  Successfully completed Environmental Management Systems ISO 14001 standard	Mohamad Norhisham Bin Mohd Salleh	Successfully completed IMS ISO 14001:2015 Lead auditor course and auditor for MSPO scheme.	Yes
Completed High Conversation Value assessment	Mohamad Norhisham Bin Mohd Salleh	Attended and completed the HCV-HCS for producers online course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Mohamad Norhisham Bin Mohd Salleh	Able to communicate in Bahasa Malaysia and English.	Yes

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## 2. METHODOLOGY

The audit approach consists of the following steps:

- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews operational personnel, workers, contractors; review of documentation;
- Reporting;
- Resolution of non-conformance (NC) (if any);
- Draft audit reporting;
- Technical review;
- Final audit reporting;
- Final approval, certification decision and issuance of certificate.

### Surveillance Two (02) Audit:

The annual surveillance two (02) audit is carried out from 24/06/2022 – 25/06/2022 covering the following activities but not limited to below:

Onsite:

- Background investigation;
- Review of documentation established but not limited to below;
  - Policies;
  - Estate(s) map(s);
  - Land title(s);
  - Standard Operating Procedures;
  - Work Flow Charts;
  - Management Plans;
  - Operating licenses and approvals;
  - Operating records;
  - Training records;
  - Applicable Legislation Documents.
- Onsite visit, observations and inspection of estate(s) facilities and field activities;
- Interview operation personnel and field workers for understanding of work assigned;



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- Reviewed revised and updated documentation established and implemented;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit;
- Assessment reporting.

### On-site Assessment

The audit of the estates are carried out according to the MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

The methodology for collection of objective evidence by means of physical site inspections, observation of tasks and processes, interview workers and operation personnel, review of documentation and data. Checklists and questionnaires were used to guide the collection of information.

In accordance to MPOCC Guidance on Remote Audits due to Covid-19 Pandemic Restrictions Version 4.0 dated 26/10/2021 with reference to the latest announcement by the Government on the interstate travel approval for fully vaccinated individual "Pergerakan rentas negeri – dibenarkan bagi yang lengkap vaksin" on the 11th October 2021, the Accredited Certification Bodies (ACBs) and Certification Bodies (CBs) shall in their best position strive to ensure that an on-site audit by the Audit Team be carried out.

All ACBs and CBs are to adhere to the National Security Council (NSC) announcement of the National Recovery Plan (NRP) and the Enhanced Movement Control Order (EMCO) by referring to their official website at: <https://www.mkn.gov.my/web/ms/covid-19/> (EMCO) by referring to their official website at : <https://www.mkn.gov.my/web/ms/covid-19/>.

### NRP

All MSPO 2530 Series & Supply Chain on-site MSPO audits are allowed on all the NRP Phases, with the following conditions: -

- a. 50% capacity meeting room space and following strict SOPs.
- b. For Peninsular - Crossing-state borders and districts must adhere to the conditions and SOPs set by the NSC.
- c. For the States of Sabah & Sarawak, the Crossing-state borders are only allowed from 1st November 2021 onwards and must adhere to the conditions and SOPs set by the respective state NSC guidelines.

For the surveillance audit, Borneo Global Sdn Bhd has 1 estate. Therefore, no selection required.

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**Table 2-1: Estate Selected**

Name of Division	Coordinates
BG Segaliud Division	5°43'39"N, 117°53'54"E
Mile 24 Division	5°49'58"N, 117°49'34"E

### Non-conformance:

On the basis of the desk review, evidences presented during the audits as well as from the onsite visits non-conformance (NC) Major, Minor and Opportunity for Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded with 60 days from closing date of audit. For minor non-conformances raised and action plan to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be review and verify in the next audit.

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### 3. ORGANISATION INFORMATION

Borneo Global Sdn Bhd is an oil palm plantation company located at MDLB 1858, Lot 2, Taman Rimba, Batu 7, Jalan Labuk, PPM 568 Elopura, 90000 Sandakan, Sabah.

The details of the divisions as below:

Name of Division	Location	Coordinates
BG Segaliud	Segaliud, Sandakan	5°43'39"N, 117°53'54"E
BG Mile 24	Beluran Road, Sandakan	5°49'58"N, 117°49'34"E

#### 3.1. Production volume

Name of Division	Area (Ha)		Projected FFB Production (mt) (Jan 2022 to Dec 2022)
	Total*	Production**	
BG Segaliud	192.68	163.09	2,290.00
BG Mile 24	5.82	5.41	146.00
<b>Total</b>	<b>198.50</b>	<b>168.50</b>	<b>2,436.00</b>

\*includes productive and non-productive area (infrastructures, conservation, HCV, housing & office compound use, set aside area etc.)

\*\*Immature + Mature Area

#### 3.2. Planting program for each division

Year / Division	BG Segaliud	BG Mile 24
2001	163.09	-
2008	-	5.41
<b>Total Mature</b>	163.09	5.41
<b>Total Immature</b>	-	-
<b>Total</b>	<b>163.09</b>	<b>5.41</b>

#### 3.3. Replanting program for each division

Year of replanting	Total area to be replanted (ha)				Total area to be replanted (ha)
	2026	2027	2028	2031	
BG Segaliud	49.96	60.42	52.71	-	163.09
BG Mile 24	-	-	-	5.41	5.41
<b>TOTAL</b>	<b>49.96</b>	<b>60.42</b>	<b>52.71</b>	<b>5.41</b>	<b>168.50</b>

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### 3.4. Maps of Estates Location

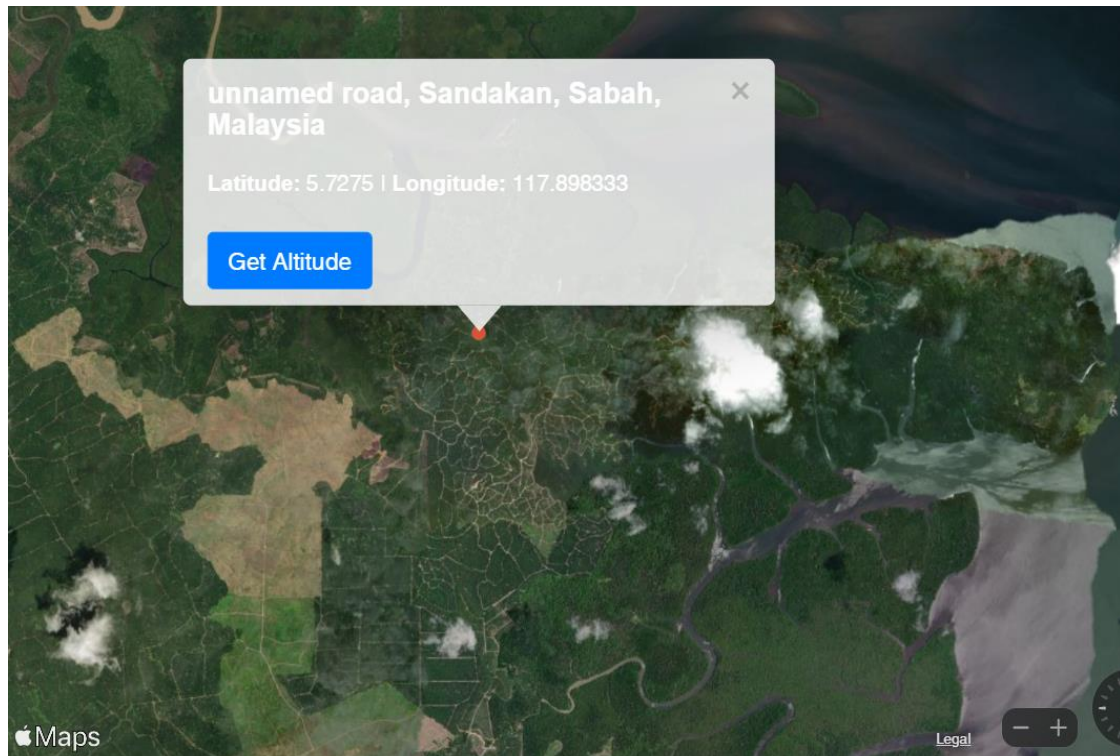


Figure 1: Borneo Global Segaliud Division GPS Coordinates

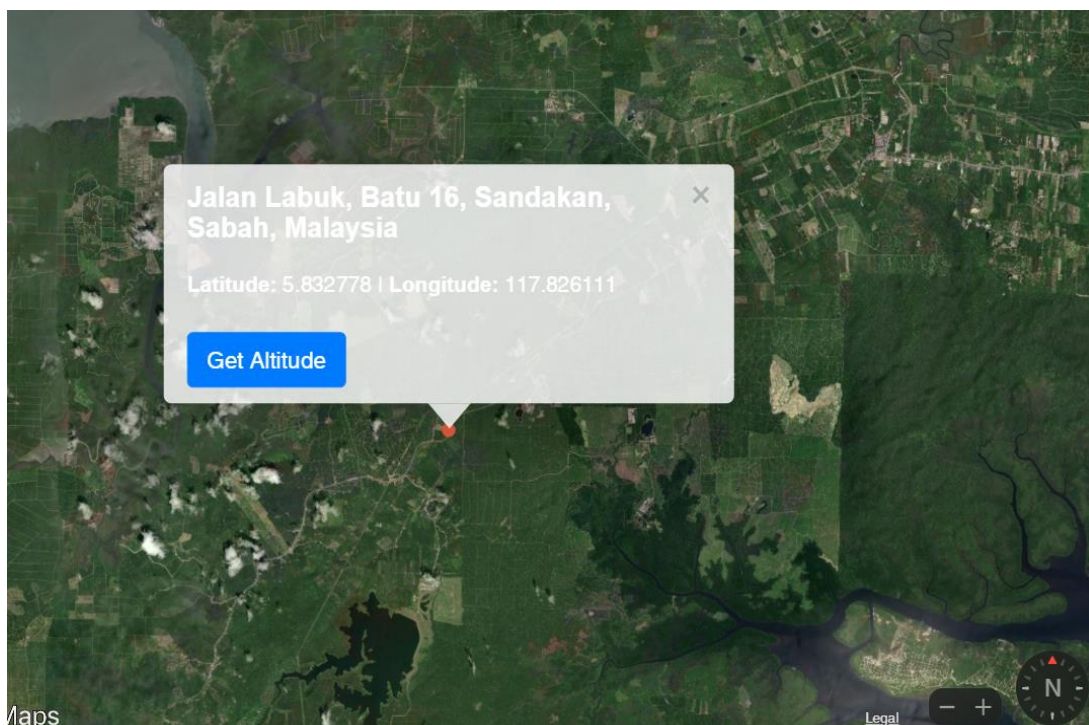


Figure 2: Borneo Global Mile 24 Division GPS Coordinates

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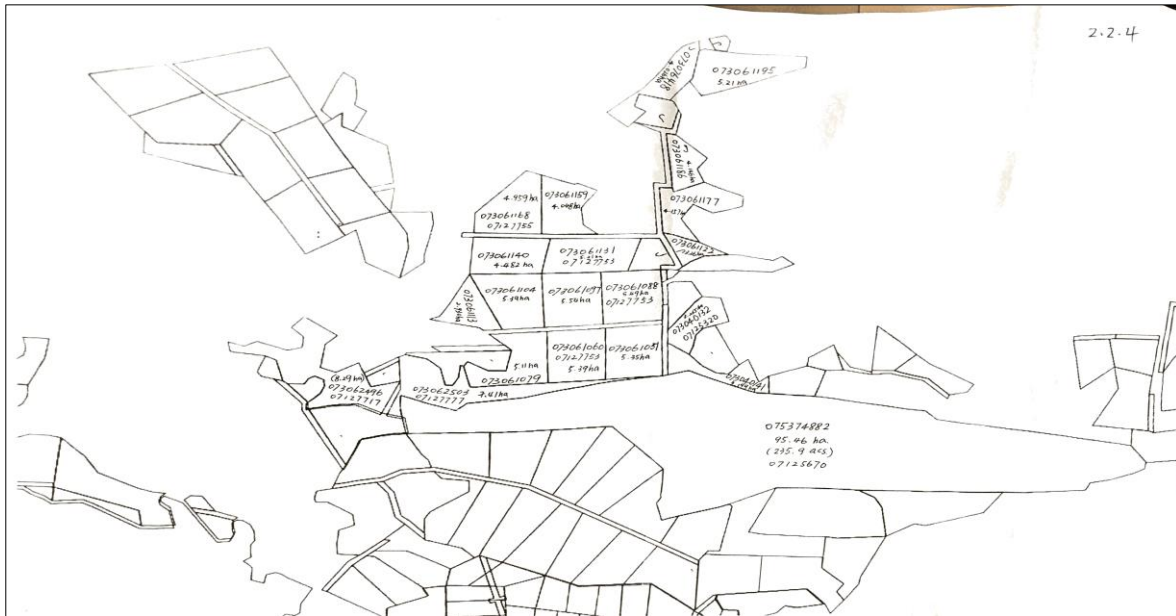


Figure 3: Borneo Global Segaliud Division Map at Kota Kinabatangan

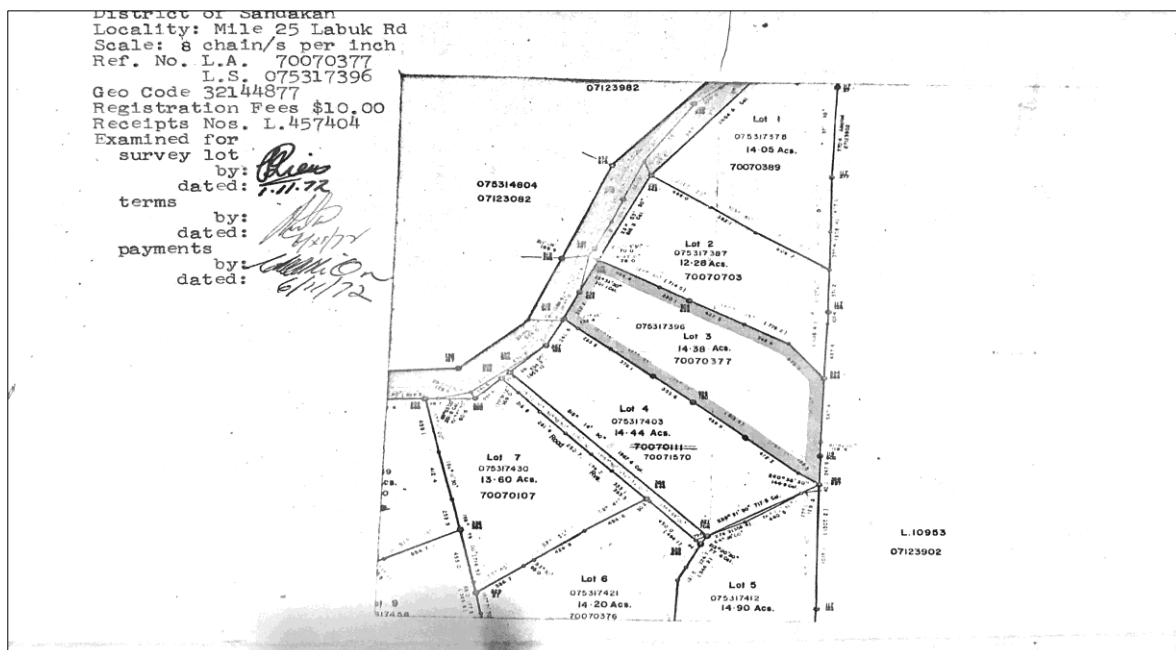


Figure 4: Borneo Global Mile 24 Division Map at Sandakan- Beluran Road



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### 4. CERTIFICATION ASSESSMENT

#### 4.1. Annual Surveillance Audit 02

The objective of the audit is to assess the activities of the estate is in compliance with MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

##### 4.1.1. Surveillance Two (02) Audit:

The surveillance two (02) audit is carried out from 24/06/2022 to 25/06/2022 covering Borneo Global Sdn Bhd estate.

During the last surveillance one (01) audit, there are two (02) Opportunities for Improvement (OFI) are raised.

During this surveillance audit 02, there are two (01) major and three (03) Opportunity for Improvement (OFI) are raised.

The major non-conformances raise during the surveillance two (02) audit are closed out by means of documents review that are establish, revised and implemented appropriately and preventive actions taken.

For details of the assessment, refer summary of assessment for each indicator in section 4.3 of this report.

#### 4.2. Stakeholders' Consultation

According to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit of the management unit, the CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

Therefore, there is no physical stakeholders consultation carried out for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 20/05/2022 to announce the audit of the certified unit. As at audit date on 24/06/2022 there are no comments received.

#### 4.3. Summary of Assessment

##### Principle and Criteria Assessment Summary

The assessment team conduct a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits with all criterions will be assessed. Evidences are sought for conformity with the MSPO 2530-3. The summary of the assessment as below, where the "Findings/Comments" column reflects the findings in accordance with each indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below in section 4.6

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Borneo Global Sdn Bhd (BGSB) established MSPO policy dated 01/06/2021 signed by Director.</p> <p>MSPO policy is displayed at estate notice board. The MSPO policy is available in English, Bahasa Malaysia and Mandarin.</p> <p>Briefing on MSPO policy carried out on 17/03/2022 for internal stakeholders and 17/03/2022 for external stakeholders through email.</p> <p>Filed interviews with sampled harvesters and chemical sprayers informed they are briefed on the policy.</p>	Yes
4.1.1.2	<p>BGSB established MSPO policy dated 01/06/2021 signed by Director.</p> <p>The policy states "BGSB shall also strive for continual improvement by harnessing its resources of people, process and technology in order to ensure the continuous production of oil palm products in sustainable manner".</p>	Yes
4.1.2.1	<p>BGSB established internal audit flow chart describing the process of internal audit, doc. No.: BG-4.1.2.-1 dated 01/01/2022.</p> <p>The flow chart states that frequency for internal audit is once a year.</p> <p>BGSB internal audit carried out on 01/05/2022 by using the internal audit checklist.</p>	Yes
4.1.2.2	<p>BGSB established internal audit flow chart describing the process of internal audit, doc. No.: BG-4.1.2.-1 dated 01/01/2022.</p> <p>The flow chart states that frequency for internal audit is once a year.</p> <p>BGSB internal audit carried out on 01/05/2022 by using the internal audit checklist.</p>	Yes
4.1.2.3	<p>BGSB internal audit results discussed during management review meeting on 01/05/2022. Meeting agenda includes internal audit result and any other business.</p>	Yes
4.1.3.1	<p>BGSB has conduct management review meeting on 01/05/2022 after the internal audit.</p> <p>Review on the management review meeting minutes has include discussion on the internal audit findings and action to be taken.</p>	Yes
4.1.4.1	<p>BGSB established Continual Improvement Plan (CIP) updated 08/06/2022. CIP include social, environmental and safety &amp; health, general (forward planning and other issues).</p> <p>Review on CIP table include activity, unit, time frame implement date, person in-charge, improvement action to be taken, expected outcome and completion date.</p> <p>Example:</p> <p>Activity: Planting Beneficial plant such as <i>Antigonon Leoptopus</i>, <i>Cassia Cobanensis</i> and <i>Tunera Ulmifolia</i>;</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Time frame: 2 years;</p> <p>Estimate completion date: 10/01/2022;</p> <p>PIC: Estate Manager;</p> <p>Improvement action taken: The company has begun to carried out seedlings;</p> <p>Expected outcome: To attract natural predator oil palm pest and help suppressing pest;</p> <p>Completion date: 01/01/2022.</p> <p>Field visit carried out, BGSB estate had been planted with beneficial plant such as <i>Tunera Ulmifolia</i>.</p>	
4.1.4.2	<p>BGSB established flowchart for new technology, information and techniques dated 21/03/2022.</p> <p>The SOP describes the process for implementation of new technology:</p> <ol style="list-style-type: none"><li>1. Identification;</li><li>2. Implementation;</li><li>3. Control.</li></ol> <p>Site interview with management informed there is no new technology currently implemented at the estate.</p>	Yes
4.1.4.3	<p>BGSB established flowchart for new technology, information and techniques dated 21/03/2022.</p> <p>The flowchart for new technology, information and techniques states that training will be carried out before implementation of any new technology.</p> <p>Site interview with management, informed there is no new technology currently implemented at the estate.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>BGSB established Consultation and Communication procedure, document number: BG-4.2.2, updated 16/03/2022.</p> <p>The procedure describe flowchart of addressing request by stakeholders.</p> <p>Documents are made available upon request other than those not confidential.</p> <p>Internal stakeholders meeting carried out on 21/03/2022 involving workers.</p> <p>External stakeholders engagement is carried out via email dated 17/03/2022. Stakeholders involves includes government agencies, suppliers, and NGO.</p>	Yes



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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	As of audit date, no request of information observed in stakeholders minutes meeting and the record book.	
4.2.1.2	<p>BGSB established list of Transparency and Information Documents, document number: BG-4.2.1, updated 16/03/2022.</p> <p>Example of transparent documents:</p> <ul style="list-style-type: none"> <li>• Trading license;</li> <li>• Company policies;</li> <li>• Complaint and grievance form;</li> <li>• Vehicle registration card.</li> <li>• Land title</li> </ul> <p>Example of confidential documents:</p> <ul style="list-style-type: none"> <li>• Bank statement;</li> <li>• Financial report;</li> <li>• Company budget.</li> </ul>	Yes
4.2.2.1	<p>BGSB established consultation and communication procedure, document number: BG-4.2.2, updated 16/03/2022.</p> <p>The procedure was communicated to stakeholders on 21/03/2022 for internal stakeholders meeting and on 17/03/2022 for external stakeholders meeting through email.</p>	Yes
4.2.2.2	<p>Person in charge for communication and consultation was Estate Manager.</p> <p>The statement was stated in Consultation and communication procedure, document number: BG-4.2.2, revision: 0, updated 16/03/2022, document number: 02.</p>	Yes
4.2.2.3	<p>BGSB established list of stakeholders updated on 16/03/2022.</p> <p>List of stakeholders as below:</p> <ol style="list-style-type: none"> <li>1. Non-government agency (NGO);</li> <li>2. Government agencies;</li> <li>3. Contractors;</li> <li>4. Suppliers;</li> <li>5. Neighboring local communities;</li> <li>6. Palm Oil Mills;</li> <li>7. Schools.</li> </ol> <p>BGSB established Consultation and communication procedure, document number: BG-4.2.2, updated 16/03/2022.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	Reviewed stakeholder request information log book, there is no request for information from stakeholders and this was confirmed with Estate Manager.	
4.2.3.1	<p>BGSB established SOP for traceability, document no: BG-4.2.3, revision 0 updated 16/03/2022.</p> <p>List of documents involved in traceability was:</p> <ol style="list-style-type: none"> <li>1. FFB loading chit;</li> <li>2. Delivery notes to mill;</li> <li>3. Records of FFB sales book;</li> <li>4. Stated in SOP retention period for traceability documents are 7 years.</li> </ol>	Yes
4.2.3.2	<p>BGSB established yearly FFB production for monitoring purposes.</p> <p>Total production for year 2020 is 1,738.23 ton.</p> <p>Internal audit was carried out on 01/05/2022. There is no finding on traceability.</p> <p>Estate Manager will conduct traceability inspection on monthly basis.</p>	Yes
4.2.3.3	<p>BGSB established SOP for traceability, document np: BG-4.2.3 dated 01/12/2019 updated 16/03/2022.</p> <p>Person in charge as per describe in the SOP was Estate Manager.</p>	Yes
4.2.3.4	<p>BGSB established SOP for traceability, document np: BG-4.2.3 dated 01/12/2019 updated 16/03/2022.</p> <p>The SOP describes retention period for traceability document was 7 years.</p> <p>Traceability records:</p> <p>FFB dispatch;</p> <p>FFB delivery chit;</p> <p>No: FFB22005590W;</p> <p>Date: 10/05/2022;</p> <p>Lorry no.: SS2305K;</p> <p>Total bunches: 78;</p> <p>Total weight: 9.12 mt.</p> <p>Palm Oil Mill A</p> <p>Date: 11/05/2022;</p> <p>Weighbridge: FFB22005651W;</p> <p>Lorry: SS2305K;</p> <p>Nett: 10.38 mt.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>BGSB updated licenses for its operation.</p> <p>BGSB established list of legal documents (licenses), updated on 01/05/2022.</p> <p>List of license and validity date:</p> <ol style="list-style-type: none"><li>1. Business license form Majlis Perbandaran Sandakan, valid until 31/12/2022;</li><li>2. Diesel storage permit form KPDNKK for 10,000 liter of diesel, validity period from 10/06/2021 - 09/06/2024. Application in progress.</li></ol>	Yes
4.3.1.2	<p>BGSB established list of related laws, regulations and guideline, dated 01/05/2022. The list has included all applicable laws for Sabah region.</p> <p>Example of laws and regulations listed:</p> <ol style="list-style-type: none"><li>1. Minimum Wages Order 2022;</li><li>2. Labour Ordinance (Sabah Chapter 67);</li><li>3. Pesticide Act 1974;</li><li>4. Labor Rules (Sabah) 2009;</li><li>1. Occupational Safety and Health Act 1994</li></ol>	Yes
4.3.1.3	<p>BGSB established Mechanism for implementation of legal requirements and system for tracking changes in the laws, document no: BG 4.3.1-2, dated 18/03/2022.</p> <p>The procedures describes:</p> <ol style="list-style-type: none"><li>1. Monitoring of legal requirement thorough internal audit;</li><li>2. To ensure company policies in accordance to change of laws;</li><li>3. Estate management to implement applicable changes in laws accordingly.</li></ol> <p>BGSB established list of related laws, regulations and guideline, updated on 01/05/2022 with all applicable update laws for plantation included.</p>	Yes
4.3.1.4	<p>BGSB established Mechanism for implementation of legal requirements and system for tracking changes in the laws, document no: BG 4.3.1-2, dated 18/03/2022.</p> <p>The procedure stated:</p> <ol style="list-style-type: none"><li>1. Estate Manager will monitor implementation/ updating information;</li><li>2. Estate Manager as person in charge for legal requirements.</li></ol>	Yes
4.3.2.1	<p>BGSB established list of legal documents: land title dated 20/04/2021.</p> <p>Summary of land titles was available.</p> <p>Division: BG Segaluid</p>	Yes

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Principle 3: Compliance to legal requirements				
Indicator	Summary of Assessment			Compliance
	<b>Type of land title.</b>	<b>Numbers</b>	<b>Hectare</b>	
	Country lease	1	95.47	
	Native title	20	97.21	
	<b>Total</b>	<b>21</b>	<b>192.68</b>	
	Division: BG Mile 24			
	<b>Type of land title.</b>	<b>Numbers</b>	<b>Hectare</b>	
	Country lease	1	5.82	
	Native title	0	0	
	<b>Total</b>	<b>1</b>	<b>5.82</b>	
	For example: CL 075317396, 1982 – 2080, 99 years, country lease, Cultivation of Oil Palm under special terms.			
4.3.2.2	There are two type of land titles, which are country lease and native titles. All the land titles issued by Jabatan Ukur dan Tanah Sabah. Native title was under sub least was for 30 years period. Type of usage stated in land titles was either oil palm, agricultural corps for economic values or cocoa. The land usage for sub-leased land with conversion to oil palm or agricultural crop of economic value with consultation with land owners has been carried out.			Yes
4.3.2.3	Land titles does have maps to show ownerships. Map of land was incorporated in the title documents. The map indicates information such as district, locality, scales and coordinate number. Boundary markers is available as below: Miles 24: 5 43' 39" N, 117 53' 54" E Segaliud: 5 49' 58" N, 117 49 34" E Site visit to boundary area confirm it was peg and maintained.			Yes
4.3.2.4	BGSB has carried out stakeholder's consultation via email, dated 17/03/2022. Based on external stakeholders responds via email, there are no issues related with land. Compulsory document such as land titles, sub-lease agreement was available and observed.			Yes
4.3.3.1	There is no customary right land under BGSB.			Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	Land title either country lease or native title. All native title was granted through sub-leased. Sub lease for all native titles was available and observed. Example: Sub-lease for NT number: 073061195 for Borneo Global Sdn. Bhd. Stated the period of sub lease was from 23/04/2001 until 23/04/2031.	
4.3.3.2	Map of land was available on both country lease and native title. The map indicates information such as district, locality, scales and coordinate number.	Yes
4.3.3.3	BGSB conduct stakeholders consultation via email, dated 17/03/2023, respond by stakeholders via email confirmed no issue related to land. Compulsory document such as land titles, sub-lease agreement was available and observed.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	BGSB established SIA dated 14/12/2019 and updated on 01/01/2022. The SIA include information from external and internal stakeholders. Review on the SIA report, there are 2 positive impacts and 2 negative impacts from external stakeholders and internal stakeholders' feedbacks. Example: Positive Impacts: Provide free water and electricity to workers; Action plan: To continues provide free water and electricity; PIC: Estate Manager; Time frame: On going. Field interviews with sampled harvesters and chemical sprayers informed water and electricity is provided without any charges. Negative Impacts: Impact: There is crack in the ground behind the employee's house; Action plan: The management will entrust the Mandore and staff to repair the crack of the workers house; PIC: Estate Manager; Time frame: 3 month; Status: Done. Onsite visit at the workers house at BG Division confirmed all the crack had been repaired.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.2.1	<p>BGSB established complaint and grievances flowchart, document no.BG-4.4.2 updated 01/01/2022.</p> <p>SOP states that internal or external stakeholders can lodge the complaint to mandore.</p> <p>Mandore will handle any complaints received within 3 days. If the complaints received is beyond mandore jurisdiction it will be resolve by estate manager within 10 days.</p> <p>Complaint and grievance flowchart displayed at estate notice board.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they are briefed of complaint process.</p>	Yes
4.4.2.2	<p>Reviewed BGSB complaint records and confirmed by Manager, no complaint lodge as of audit date.</p>	Yes
4.4.2.3	<p>BHSB complaint and grievance form is available and display at estate notice board.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they are aware of the location of complaint box and form.</p>	Yes
4.4.2.4	<p>BGSB carried out internal stakeholders meeting on 21/03/2022.</p> <p>Reviewed on minute of meeting states that:</p> <ul style="list-style-type: none"><li>The internal stakeholder complaint form is distributed to workers and complaint flow chart is being explained to all workers.</li></ul> <p>BGSB had carried out external stakeholder meeting dated 17/03/2022 through email.</p> <p>Reviewed on minute meeting states that:</p> <ul style="list-style-type: none"><li>The procedure of complaint and grievances is attached with email.</li></ul> <p>Field interviews with sampled harvesters and chemical sprayers informed complaint form is available at estate office.</p>	Yes
4.4.2.5	<p>Reviewed BGSB complaint records and confirmed by Manager, no complaint lodge as of audit date. The previous year complaint record had been maintained and compiled.</p>	Yes
4.4.3.1	<p>BGSB hired a local contractor as FFB transporter for estate operation.</p>	Yes
4.4.4.1	<p>BGSB established Safety and Health Policy signed by Director and updated on 01/06/2021.</p> <p>The policy states that "company is to ensure, so far as is practicable, the safety, health and welfare at work of all the employees and other parties which involved with the activities of the company."</p> <p>Safety and Health Policy is displayed at estate notice board.</p> <p>Document review on the internal stakeholder meeting minutes dated 21/03/2022 and external stakeholder meeting minutes dated 17/03/2022 includes the briefing of Safety and Health Policy.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
4.4.4.2	a	<p>NESB established Occupational Safety and Health policy updated 06/04/2021 signed by Director.</p> <p>Document reviewed on company policies briefing includes OSH policy carried out on 21/03/2022 for the workers.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they briefed on the safety and health in the workplace.</p>	Yes
	b	<p>BGSB established HIRARC document no: BG 4.4.4-4 updated 01/01/2022 by work area for each activity.</p> <p>HIRARC table include: activity, hazards, risk and effects, risk assessment (consequence, likelihood, risk rating), existing control, risk control proposal, PIC, risk assessment after control, date review.</p> <p>Activity: Pruning – Carrying Sickle to fields;</p> <p>Hazard: Possible mishap while transporting tools to the field;</p> <p>Risk and Effect: Cut or injuries;</p> <p>Risk Assessment: <math>(\text{Consequence} - 4) \times (\text{Likelihood} - 2) = (\text{Risk Rating} - 8 \text{ High})</math>;</p> <p>Existing Control: Using sickle cover;</p> <p>Risk Control Proposal: Continuously monitoring and safety training;</p> <p>PIC: Estate Manager / Mandore;</p> <p>Risk Assessment after control: Consequence: 4 x Likelihood: 1 = Risk Rating: 4 Medium;</p> <p>Date review: Yearly.</p> <p>Document review on training records and interview informed with harvesters informed they had been training safety of harvesting operation on 21/03/2022.</p>	Yes
	c i	<p>BGSB training plan for year 2021 has been established on 01/04/2022.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Chemical spraying training on 21/03/2022;</li> <li>2. Manuring training on 21/03/2022.</li> </ol> <p>Field interviews with sampled harvesters and chemical sprayers informed they have attended the PPE and chemical handling training on 21/03/2022.</p>	Yes
	c ii	<p>Onsite visit at BGSB chemical, fertilizer and diesel stores, SDS is displayed and warning signboards are installed.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Fertilizer: NPK fertilizer;</li> </ol>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>2. Chemical: Garlon 250.E.</p> <p>All chemicals are arranged and kept in store properly with original label.</p>	
d	<p>BGSB HIRARC assessment table, type of PPE for chemical handling is identified in accordance to CHRA report dated 21/05/2020.</p> <p>Example:</p> <p>Hand glove, face mask, apron, goggle and boots.</p> <p>Reviewed the PPE issuance record is well maintained.</p>	Yes
e	<p>BGSB established SOP for spraying, handling of chemicals, safe handling and storage.</p> <p>1. SOP for spraying: Doc. No.: BG 4.6.1-2 dated 01/12/2019;</p> <p>2. SOP for premixing and safe handling: Doc. No: BG 4.6.1-11 dated 01/12/2019;</p> <p>3. SOP for chemical storage and management: Doc. No.: BG 4.6.1-10 dated 01/12/2019.</p> <p>Document review on training records, safety work practice at chemical store briefed to workers on 21/03/2022.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on the chemical handling procedure.</p>	Yes
f	<p>BGSB appointed estate manager to in-charge the health and safety aspects of all operations activities as stated in the organization flow-chart updated on 19/03/2022.</p>	Yes
g	<p>Total workers in BGSB for both divisions are 11 workers. Establishment of Safety and Health Committee is not applicable as per Occupational Safety and Health Act 1994 section 30 requirements.</p> <p>However, discussion on safety and health agenda was included in the internal stakeholder's minute meeting with workers dated 21/03/2022.</p>	Yes
h	<p>Accident and emergency SOP established by BGSB, doc. No.: BG-4.4.4-1 dated 01/12/2019 includes:</p> <p>1. Emergency response and evacuation plan;</p> <p>2. Fire drill.</p> <p>Emergency evacuation layout plan and contact details available at office and housing notice boards. Briefing on accident and emergency SOP carried out on 21/03/2022.</p>	Yes



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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
	i	BGSB first aid training carried out on 04/01/2022 and attended by estate manager and mandore.  The contact details for emergency is displayed at estate notice board.  First aid kit available in housing compound and activities such as harvesting, chemical and fertilizer store.	Yes
	j	BGSB annual report JKPP8 form for year 2021 submitted to DOSH on 07/03/2022. No injuries or accident reported in year 2021 and as audit date.	Yes
4.4.5.1	BGSB established Good Social Practice Policy dated 01/06/2022 signed by Director.  The policy states that respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations.  The policy is displayed at estate notice board.  Good Social Practice Policy is briefed to external stakeholders on 17/03/2022 and internal stakeholders on 21/03/2022.  Field interviews with sampled harvesters and chemical sprayers informed they understand the Good Social Practice Policy.		Yes
4.4.5.2	BGSB established good social practice policy dated 01/06/2022 signed by Director.  Policy states:  "The company does 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".  Field interviews with sampled harvesters and chemical sprayers informed no discrimination practices in estate.		Yes
4.4.5.3	BGSB established contract agreement for workers in accordance to Sabah Labour Ordinance. Workers are paid either daily rate or agreeable piece rates.  BGSB workers are paid on agreeable piece rates as per contract agreement and daily rates of RM 60.00 for sick leave and public holiday.  The contract agreements are signed by workers and management.  Field interviews with sampled harvesters and chemical sprayers and documents reviewed on contract agreements, the establish piece rates for harvesting, chemical spraying, manuring and FFB loading is duly agreed between workers and management.  Document reviewed on harvester pay-slip and against monthly payroll record for the month of May 2022, the wages paid as per agreeable piece rates for chemical spraying.		Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.4	BGSB engage contractor for FFB transport to deliver the FFB for Mile 24 division.  The payment made by the BGSB to the driver are based on agreeable rate per tonne of FFB transported.	Yes
4.4.5.5	BGSB established list of workers dated 08/06/2022 consist workers details such as worker name, gender, position, passport number, passport expired date of birth and date join.	Yes
4.4.5.6	BGSB established contract agreement for every worker recruited and fair contract agreement duly signed by both management and worker.  The worker was briefed on the working contract terms and conditions, wage, type of work and copy is provided.  Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on the contract agreement terms and conditions and have received a copy after signed by both parties.	Yes
4.4.5.7	BGSB established "Masa Kerja di Ladang" and displayed at estate notice.  Working hours is available and BGSB use the morning muster call to record workers reporting for work.  Documents review on contract agreement includes the overtime rate according to Sabah Labour Ordinance 1967 requirement of 1.5 time's hourly rate.  Site interview with management informed they do not practise on overtime work.	Yes
4.4.5.8	BGSB working hours is publicly available at estate notice board.  Working hours: 8.00 am to 12.00 pm;  Resting hours: 12.00pm to 1.00pm;  Working hours: 1.00 pm to 5.00 pm.  Field interviews with sampled harvesters and chemical sprayers informed they understand on the working hours and overtime work.	Yes
4.4.5.9	BGSB established pay slip records to document workers' wages.  Reviewed and verified pay slip for May 2022, workers are paid on piece rated basis such as harvesting, manuring and chemical spraying.  Reviewed May 2022 workers pay slip, public holiday and working day rate as described in the contract agreement.  Review on the worker's payslip and monthly payroll records include worker's wage and payment rate. A copy of payslip provided to workers.  Field interviews with sampled harvesters and chemical sprayers informed they understand on the wage and overtime rate.	Yes
4.4.5.10	BGSB provides benefits to workers such as medical care, housing, water, electricity and SOCSO.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.11	BGSB adopted the industry best practise for workers housing quarters. Onsite visit at workers housing, gardening area, water and electricity is provided. Field interviews with sampled harvesters and chemical sprayers informed, they are provided with basic amenities such as water and electricity and gardening area.	Yes
4.4.5.12	BGSB established the "Good Social Practices Policy" dated 01/12/2019 signed by Director. The policy states: "To ensure procedure are in place to prevent sexual harassment and any other forms of violence against women, worker and community". The policy is displayed at estate notice board. Briefing on Good Social Practices carried out on 17/03/2022 for external stakeholders and 21/03/2022 for internal stakeholders. Field interviews with sampled harvesters and chemical sprayers informed there is no sexual harassment case in the BGSB.	Yes
4.4.5.13	BGSB established the "Good Social Practice Policy" dated 01/12/2019 signed by Director. The policy states: 1. Respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations; 2. Respect employees that have right and freedom to form or join trade union. Field interviews with sampled harvesters and chemical sprayers informed there is no union form in BGSB. Internal stakeholder meeting is carried out on 21/03/2022 to discuss matter relater to worker welfare.	Yes
4.4.5.14	BGSB established the "Good Social Practice Policy" dated 01/12/2019 signed by Director. The policy states: "Ensure no child or young person under age 18 shall be, or required or permitted to be, engaged in any employment other that those allowed by the laws". Review on the BGSB workers list, all workers are above 18 years old and no young person or children are hired.	Yes
4.4.6.1	BGSB established annual training program for year 2022 updated on 01/04/2022. Example of training carried out:	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>1. Policy training carried out on 21/03/2022;</p> <p>2. Harvesting training carried out on 21/03/2022.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they attended the training.</p>	
4.4.6.2	<p>BGSB established annual training program for year 2022 dated updated on 01/04/2022.</p> <p>The training need analysis is established based on job description.</p> <p>Example of training includes:</p> <ol style="list-style-type: none"><li>1. First Aid;</li><li>2. Tractor Training;</li><li>3. PPE Training;</li><li>4. Complaint &amp; Grievance.</li></ol>	Yes
4.4.6.3	<p>BGSB established annual training program updated 01/04/2022 for year 2022 includes training for health, safety environment and social as a continuous training programme and updated annually.</p> <p>Training provided include competency briefing and training activities for all employees.</p> <p>Example of training carried out:</p> <ol style="list-style-type: none"><li>1. Policy training carried out on 21/03/2022;</li><li>2. Harvesting training carried out on 21/03/2022.</li></ol>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>BGSB is committed in minimizing the environmental impacts of its operations and understands the importance of conserving natural resources.</p> <p>In protecting the environment and enhancing biodiversity we shall undertake the following:</p> <p>“Operate within the framework of statutory and regulatory requirements or relevant laws, MSPO Certification principles and criteria”.</p> <p>BGSB established Environment management plan (EMP) updated on 01/01/2022. EMP had listed activity, Environment aspect (Negative and positive impacts), action plan, mitigation monitoring, CIP, timeline and PIC.</p> <p>The Environmental policy is displayed on estate notice board at estate office at BGSB and Mile 24 division.</p> <p>BGSB has carried out environmental policy training on 21/03/2022 by estate manager.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Field Interviews with sampled harvesters informed they are aware on conservation of nature.	
4.5.1.2	<p>a BGSB established EMP updated on 01/01/2022.</p> <p>Objective of EMP states:</p> <ol style="list-style-type: none"> <li>1. To ensure continuous awareness of the need to check and monitor key environmental components for BGSB and take appropriate remedial measures to avoid environmental degradation;</li> <li>2. To protect the environment of Borneo Global Sdn. Bhd. from neglect, mismanagement and irresponsible activities in palm oil estates operations;</li> <li>3. To ensure conformation to all the activities are within law/Acts and legislation of state and nation.</li> </ol>	Yes
	<p>b BGSB established EMP updated on 01/01/2022. Aspects and impact had been identified and included in EMP.</p> <p>Information in the EMP covers:</p> <ol style="list-style-type: none"> <li>1. Activities;</li> <li>2. Environment aspects;</li> <li>3. Environment impacts;</li> <li>4. Risk classification;</li> <li>5. Mitigation / Improvement plan.</li> </ol> <p>Example:</p> <p>Activity: Weed control by chemical spraying;</p> <p>Aspects: Disruption of natural habitats;</p> <p>Impacts: Losses of fauna and flora;</p> <p>Risk: Low;</p> <p>Mitigation / Improvement plan: Spray on targeted weeds, beneficial plant to preserves.</p> <p>During field visits to estate blocks, observed soft grass and beneficial plants are well preserved.</p>	Yes
4.5.1.3	<p>BGSB updated EMP on 01/01/2022.</p> <p>Negative impacts and how it is mitigated and monitored had been established.</p> <p>Example:</p> <p>Activity: Manuring;</p> <p>Negative impact: water pollution;</p> <p>Action plan: Marking on oil palm near to the stream and water pond;</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																								
Indicator	Summary of Assessment			Compliance																				
	Timeline: Ongoing; Person in charge: Estate Manager and mandore. Field visit confirmed oil palms are marked as buffer zone area. Field interviews with sampled harvesters informed they understand no spraying of chemicals nearby buffer zone area.																							
4.5.1.4	BGSB established CIP for year 2022. CIP includes the components such as social, environmental, safety and health, general. Example: Encourage recycling methods to workers; Status: Ongoing; PIC: Estate Manager. Expected outcome: Recycles of used item to reduce impact towards environment.			Yes																				
4.5.1.5	BGSB established training program for year 2022 dated 01/01/2022. Training plan includes training on Policy, PPE, Spraying, Manuring, Chemical mix, scheduled waste. Training carried out for environmental policy, PPE, Spraying, scheduled waste, environmental on 21/03/2022.			Yes																				
4.5.1.6	BGSB has carried out environmental protection meeting on 21/03/2022. The meeting agenda includes environmental matters at workshop, disposal face mask, recycle implementation, riparian, wildlife			Yes																				
4.5.2.1	<div>Records of fossil fuel consumption usage from the year 2019 to 2021 are available.</div> <table><tr><th>Year</th><th>FFB production (mt)</th><th>Diesel usage (L)</th><th>Littre/mt of FFB</th></tr><tr><td>2019</td><td>2,751</td><td>14,080</td><td>5.12</td></tr><tr><td>2020</td><td>1,738</td><td>10,100</td><td>5.81</td></tr><tr><td>2021</td><td>2,049.46</td><td>9,560</td><td>4.66</td></tr><tr><td>2022 (until May 2022)</td><td>646.07 + 37.05 = 683.12</td><td>2,320.00</td><td>3.39</td></tr></table> <div>Three (3) years baseline value for fossil fuel usage is established for all divisions from year 2019 and 2021.</div>			Year	FFB production (mt)	Diesel usage (L)	Littre/mt of FFB	2019	2,751	14,080	5.12	2020	1,738	10,100	5.81	2021	2,049.46	9,560	4.66	2022 (until May 2022)	646.07 + 37.05 = 683.12	2,320.00	3.39	Yes
Year	FFB production (mt)	Diesel usage (L)	Littre/mt of FFB																					
2019	2,751	14,080	5.12																					
2020	1,738	10,100	5.81																					
2021	2,049.46	9,560	4.66																					
2022 (until May 2022)	646.07 + 37.05 = 683.12	2,320.00	3.39																					

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Fossil fuel usage has decreased in year 2021 compared to previous years mainly due to two of its tractors are under maintenance.	
4.5.2.2	<p>BGSB has established budget for diesel usage for year 2022 dated 01/01/2021.</p> <p>Budget includes lorry, farm tractor, excavator and generator set.</p> <p>Actual diesel usage until May 2022 is 2,320.00 litre.</p> <p>Base on record established, actual diesel usage are within control and lower than budget due to lower crop production.</p>	Yes
4.5.2.3	<p>BGSB does not use any renewable energy.</p> <p>Site interview with management informed that there are no plans to install renewable energy due to high cost.</p>	Yes
4.5.3.1	<p>BGSB established source and type of waste updated on 01/01/2022.</p> <p>Sources of waste has been identified:</p> <ol style="list-style-type: none"> <li>1. Gaseous waste (vehicle/tractor);</li> <li>2. Liquid waste (mixing pesticide);</li> <li>3. Solid waste (fertilizer bag, chemical container).</li> </ol>	Yes
4.5.3.2	<p>a BGSB established sources and type of waste updated on 01/01/2022.</p> <p>Sources of waste has been identified:</p> <ol style="list-style-type: none"> <li>1. Gaseous waste (vehicle/tractor);</li> <li>2. Solid waste (fertilizer bag, chemical container);</li> <li>3. Liquid waste (mixing pesticide).</li> </ol> <p>Example:</p> <p>Solid waste : Fertilizer bags;</p> <p>Reduce: None;</p> <p>Reused: Loose fruits collection, trash picking.</p> <p>Field interviews with sampled harvesters and chemical sprayers confirmed they reused empty fertilizer bags for loose fruits collection.</p> <p><b>Major Non-conformity 01:</b></p> <p>Review on GBSB scheduled waste monitoring record for year 2022 confirmed scheduled waste generated. However no evidence of eSWIS registration to update the scheduled waste amount.</p>	No
	<p>b BGSB established source and type of waste updated on 01/01/2022.</p> <p>The source and type waste include table reduce, reuse, recycle, disposal.</p> <p>Site visit to estate confirmed the management has provide recycle bin at workers quarters.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.3.3	<p>BGSB has established SOP Triple-rinse used pesticide container updated on 01/01/2022.</p> <p>The procedure described:</p> <ol style="list-style-type: none"> <li>1. Used chemical will proper storage at chemical store;</li> <li>2. Empty chemical container will triple rinse with water shake for 30 seconds and proper storage at empty chemical store;</li> <li>3. Unused empty chemical containers will be punctured.</li> </ol> <p>Site visit to estate chemical store confirmed chemical containers are label and stack properly.</p>	Yes
4.5.3.4	<p>BGSB has established triple-rinse procedure for used chemical container updated on 01/01/2022.</p> <p>The procedure describes to rinse empty chemical containers three times with water, puncture and properly stack and stored.</p> <p>Site visit to estate scheduled wastes store confirmed used chemical containers are marked and stored.</p>	Yes
4.5.3.5	<p>Domestic waste collector twice a week on Wednesday and Saturday.</p> <p>The distance between landfill block 5 is 200 meter away from housing area and 1 km far from water source.</p>	Yes
4.5.4.1	<p>BGSB established document, Source and Type of Wastes, updated on 01/01/2022.</p> <p>Three type of wastes and examples:</p> <p>Solid wastes</p> <p>Source: Vehicles;</p> <p>Example: Used tires.</p> <p>Gaseous wastes</p> <p>Source: Smoke from tractors;</p> <p>Example of GHG identified: Carbon monoxide, Nitrogen Oxides.</p> <p>Liquid wastes</p> <p>Sources: Household, domestic;</p> <p>Example: Sewage.</p>	Yes
4.5.4.2	<p>BGSB established Sources and Type of Wastes dated 01/01/2022.</p> <p>Example:</p> <p>Activity: Chemical spraying ;</p> <p>Waste generated: Chemical containers.</p> <p>Negative impacts: Water pollution;</p>	Yes



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Principle 5: Environment, natural resources, biodiversity and ecosystem services													
Indicator	Summary of Assessment	Compliance											
	<p>Action plan: Sell to authorised buyer.</p> <p>Site visit to scheduled store confirmed empty chemical containers are marked, punctured and stored properly.</p>												
4.5.5.1	<p>a BGSB established Water Management Plan, updated on 01/01/2022.</p> <table border="1"> <thead> <tr> <th>Operation</th><th>Source of water</th><th>Usage</th></tr> </thead> <tbody> <tr> <td rowspan="2">Estate</td><td>Pond</td><td>Weed spraying</td></tr> <tr> <td>Rain water harvesting</td><td>Washing PPE Triple rinsing Vehicle washing</td></tr> <tr> <td>Domestic usage</td><td>Rain water harvesting</td><td>Drinking Cooking Bathing</td></tr> </tbody> </table>	Operation	Source of water	Usage	Estate	Pond	Weed spraying	Rain water harvesting	Washing PPE Triple rinsing Vehicle washing	Domestic usage	Rain water harvesting	Drinking Cooking Bathing	Yes
Operation	Source of water	Usage											
Estate	Pond	Weed spraying											
	Rain water harvesting	Washing PPE Triple rinsing Vehicle washing											
Domestic usage	Rain water harvesting	Drinking Cooking Bathing											
	<p>b BGSB does not have streams, rivers or waterways within all its divisions.</p> <p>Maps of the divisions have been reviewed and verified.</p> <p>Site interview with estate management informed there are no streams or rivers within the estate.</p> <p>Therefore, no monitoring establish for outgoing water.</p>	Yes											
	<p>c BGSB monitor the efficiency usage of water:</p> <ol style="list-style-type: none"> <li>1. Rainfall records;</li> <li>2. Estimation of estate water consumption.</li> </ol> <p>Field visit to estate buffer zone area confirm oil palms are marked.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they understand no chemical application for palms surrounding the pond area.</p>	Yes											
	<p>d BGSB does not have streams, rivers or waterways within all its divisions.</p> <p>BGSB established buffer zone management plan updated on 01/01/2022. The assessment includes action plan for buffer zone surrounding pond area.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they has been briefed on marked palms as buffer zone</p>	Yes											

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																	
Indicator	Summary of Assessment	Compliance															
	area. These area are restricted for chemical spraying and fertilizer application.																
	e BGSB does not have river or stream for all divisions. Site interview with estate management inform there are no natural water ways passing through the estate.	Yes															
	f During field visits to estate blocks, observed no bored wells used for water supply. Site interview with estate management and workers informed no bore well available.	Yes															
4.5.5.2	BGSB estate maps for all divisions has been reviewed and verified. During field visit to estate blocks and boundaries, observed there are no waterways. Therefore, no monitoring required for outgoing water.	Yes															
4.5.5.3	Rain water records updated as at June 2022. Water management plan established on 01/01/2021 includes estimate of water requirement for domestic used. Total rain water recorded from month January until May 2022 are 2,230 mm.	Yes															
4.5.6.1	a BGSB established the list of wildlife date 01/01/2022. The assessment has identify the type of fauna found within the estate area. <table border="1"> <thead> <tr> <th>No</th><th>Species</th><th>Present</th></tr> </thead> <tbody> <tr> <td>1</td><td>Buaya (Crocodile)</td><td>A lot</td></tr> <tr> <td>2</td><td>Burung Helang (Eagle)</td><td>Rarely</td></tr> <tr> <td>3</td><td>Monyet (Monkey)</td><td>A lot</td></tr> <tr> <td>4</td><td>Bangau (Crane)</td><td>Medium</td></tr> </tbody> </table> BGSB established SOP of Wildlife, updated on 01/01/2022. The procedure describe on monitoring and reporting on sighted wildlife in field.	No	Species	Present	1	Buaya (Crocodile)	A lot	2	Burung Helang (Eagle)	Rarely	3	Monyet (Monkey)	A lot	4	Bangau (Crane)	Medium	Yes
No	Species	Present															
1	Buaya (Crocodile)	A lot															
2	Burung Helang (Eagle)	Rarely															
3	Monyet (Monkey)	A lot															
4	Bangau (Crane)	Medium															
	b BGSB established the list of wildlife updated on 01/01/2022 The assessment has identify the type of fauna found in the unplanted areas, buffer zones and planting areas. Example RTE species listed is Oriental Pied hornbill.	Yes															

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled harvesters and chemical sprayers informed species of animal sighted such as Jungle fowl.	
4.5.6.2	<p>a BGSB has installed the no hunting signage entry of estate and near buffer zone.</p> <p>Field interviews with harvesters and tractor drivers informed that they are briefed of the consequences of illegal hunting in the estate concession.</p>	Yes
	<p>b BGSB has established environmental policy dated 01/12/2019 signed by Director.</p> <p>The policy states:</p> <p>“Educating and enhancing awareness pertaining to protection of environmental and biodiversity of all related stakeholders through regular training and communication”.</p> <p>Policy strictly mentions no hunting, no fishing, and no killing of all animals.</p>	Yes
4.5.6.3	<p>BGSB action plans includes:</p> <ol style="list-style-type: none"> <li>1. Awareness training to workers carried out on 21/03/2022;</li> <li>2. Established list of wildlife sighted in estate updated on 15/06/2021;</li> <li>3. Establishment of policy to protect wildlife.</li> </ol>	Yes
4.5.7.1	<p>BGSB established Zero burning policy dated 01/12/2019.</p> <p>The policy states:</p> <p>“BGSB is committed to zero burning policy, which includes domestic waste, agriculture waste and biomass or by products generated by estates, expect where necessary, to seek and obtain prior written approval from relevant authorise”.</p> <p>Field visit to operational area confirmed no open burning sighted.</p>	Yes
4.5.7.2	<p>There are no disease observed on palm oil tree at BGSB estate that required burning for treatment via pictorial evidence verification.</p> <p>Therefore no special approval for open burning from relevant authorities.</p>	Yes
4.5.7.3	<p>Field interviews with harvesters and visits to estate blocks confirmed that open burning is not practiced at the estate.</p> <p>Therefore, no document established for approval for controlled burning</p>	Yes
4.5.7.4	<p>BGSB manage to obtained referral book to manage their replanting activities in field by referring ‘Field Handbook: Oil Palm Series for Immature Volume 2 &amp; Mature by Ian Rankie and Thomas Fairhurst – September 1999’.</p> <p>Replanting programme will commence on 2026. Thus, no replanting activities taking place at estate.</p>	Yes

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### Principle 5: Environment, natural resources, biodiversity and ecosystem services

Indicator	Summary of Assessment	Compliance
	Therefore, no verification on the previous crops are felled, chipped and shredded, pulverized and mulched.	

### Principle 6: Best Practices

Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>BGSB established SOPs for best practices.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. SOP FFB harvesting, document no: BG 4.6.1-5 dated 01/06/2021;</li> <li>2. SOP manual slashing, document number BG 4.6.1-7, and dated 01/06/2021;</li> <li>3. SOP Block marking, document no: BG4.6.1-8 dated 01/06/2021.</li> </ol> <p>BGSB established training program year 2022 and updated 01/04/2022.</p> <p>Training plan includes training on Policy, PPE, Company SOP Spraying, Manuring, Chemical mix, scheduled waste.</p> <p>Training carried out for environmental policy, PPE, Spraying, scheduled waste, environmental on 21/03/2022.</p> <p>Document review on training records and interviews with harvesters informed they understand the SOP for harvesting.</p>	Yes
4.6.1.2	<p>BGSB adopted SOP for planting on slopes based on Field Handbook, Oil Palms Immature, volume 2, written by Ian Rankie and Thomas Fairhurst.</p> <p>Stated under the Terrace and platform construction,</p> <ol style="list-style-type: none"> <li>1. Establish cover plants on slopes to prevent soil erosion;</li> <li>2. For slopes more than 6°, contours bunds are required;</li> <li>3. For steeper slopes area;</li> <li>4. For land with 6° to 20° slopes, planting platform are constructed.</li> </ol> <p>BGSB terrace altitude at block BG BL11 using tool "GPS Coordinate Malaysia" is 26 m from sea level that is in line with code of practices provided by MPOB for best agricultural practices.</p>	Yes
4.6.1.3	<p>BGSB established SOP on block marking, procedure no: BG 4.6.1-8, dated 01/06/2021. The procedure describes on standardized block marking for estate.</p> <p>During field visit observed, block markings indicators with information, company name, and block number, year of planting and total hectare.</p> <p>Example: BG BL 5 43 EK 2001</p>	Yes
4.6.2.1	<p>BGSB established four years business plan starting from 2022 to 2024.</p> <p>The business plan includes;</p> <ol style="list-style-type: none"> <li>1. Price forecast;</li> </ol>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	2. Estimation of FFB produced (yield/ha); 3. Operation expenses; 4. Admin expenses.	
4.6.2.2	BGSB establish replanting programme dated 09/06/2021. The plan stated no replanting activity from year 2022 until year 2026.	Yes
4.6.2.3	BGSB established four years business plan starting from 2022 to 2024. The business plan includes; 1. Price forecast; 2. Estimation of FFB produced; 3. Monthly expenses; 4. Revenue and estate operation cost. Site interview with estate management informed implementation of budget allocated are monitored to ensure company financial are in order.	Yes
4.6.2.4	BGSB established records of actual FFB production monthly. The previous month performance was used to monitor following month performance. Interview with estate management informed they are monitoring and ensuring the cost within the budget limit.	Yes
4.6.3.1	BGSB established documentation for product purchasing. Purchase order for fertilizer dated 12/04/2022 is reviewed. Information stated in purchase order, delivery note are product description, quantity, unit of measurement and unit price. Reviewed invoice and receipt as evidence of payment and in accordance with purchase order.	Yes
4.6.3.2	BGSB established contract agreement with FFB transporter. The term and conditions in the contract are agreed and duly signed by both parties thus indicates the contract as fair and transparent.	Yes
4.6.4.1	BGSB established contract agreement on transport of FFB from BGSB to mill, document number: BG/Contract/2/2022, dated 01/01/2022. The contract agreement states contractor shall observe and comply with MSPO principles requirements with regards to the transportation of FFB.	Yes
4.6.4.2	The FFB transport agreement between BGSB and third-party transporter is established dated 01/01/2022. It is mutually agreed signed by both parties on payments, terms and conditions.	Yes
4.6.4.3	BGSB established contract agreement with FFB contractors that described contractors shall comply and observed with the MSPO requirements with regards to the transportation of FFBs.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.4.4	BGSB established daily and monthly FFB production records for monitoring of FFB transportation carried out by contractor.	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	BGSB planting statements, estates maps and land titles are reviewed. The 1st planting cycle starts in year 2001 and last planting in year 2008. Field visit and interview with BGSB management team informed there is no new planting, thus no biodiversity assessment required.	Yes
4.7.1.2	BGSB planting statement, estate map and land titles are reviewed. There is no new planting or replanting in BGSB. Therefore, no PMM or EIA established.	Yes
4.7.2.1	BGSB planting statement, estate map and land titles are reviewed and confirmed there is no peat land.	Yes
4.7.3.1	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting in BGSB. Therefore, no SEIA carried out.	Yes
4.7.3.2	BGSB planting statement, estate map and land titles are reviewed. There is no new planting. Therefore, no SEIA carried out.	Yes
4.7.3.3	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting. Therefore, no management plan nor SOP established.	Yes
4.7.3.4	There are no smallholders' scheme in BGSB certification. Therefore, not applicable.	Yes
4.7.4.1	BGSB planting statement, estate map and land titles are reviewed. There is no new planting. Therefore, no soil map established.	Yes
4.7.4.2	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting. Therefore, no topography map established.	Yes
4.7.5.1	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting. Therefore, no topography map is established.	Yes
4.7.5.2	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting. Therefore, no monitoring management plans for fragile and marginal soil established.	Yes
4.7.5.3	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting. Therefore, no soil map established.	Yes
4.7.6.1	BGSB planting statement, estate maps and land titles are reviewed. There is no new planting. Therefore, no FPIC carried out and no communities affected.	Yes
4.7.6.2	BGSB planting statements and estate maps are review and there is no new planting. There are no sacred sites, therefore, no management plan establish.	Yes
4.7.6.3	BGSB planting statement, estate map and land title are reviewed. There is no new planting. Therefore, no compensation or agreement established.	Yes
4.7.6.4	BGSB planting statement, estate maps and land title are reviewed. There is no new planting. Therefore, no compensation or agreement established.	Yes

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4.7.6.5	BGSB planting statement, estate map and land title are reviewed. There is no new planting. Therefore, no assessment to identify customary right established.	Yes
4.7.6.6	BGSB planting statement, estate maps and land title are reviewed. There is no new planting. Therefore, no no system establishes for calculating the compensation for distribution.	Yes
4.7.6.7	BGSB planting statement, estate maps and land title are reviewed. There is no new planting. Therefore, no compensation plan established.	Yes
4.7.6.8	BGSB planting statement, estate map and land title are reviewed. There is no new planting. Therefore, no no communities affected.	Yes

### 4.4. Status of Non-Conformities Previously Identified

	The stage 1 audit findings have been reviewed, in particular to assure appropriate corrective actions implemented to address the identified audit findings.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
<b>X</b>	No non-conformity raised in previous audit.
<i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i>	
<i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i>	

### 4.5. Detail of Audit Findings in last audit

AUDIT OUTCOME		
During last Audit	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

### 4.6. Detail of Onsite Audit Findings Identified during this audit

ONSITE AUDIT OUTCOME		
During this onsite audit,	1	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number 1	
<b>Indicator # and Description</b>	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 (MAJOR)



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Non Conformity Number 1			
<b>Location:</b>	Estate		
<b>Description of Finding / Objective Evidence:</b>			
Review on GBSB scheduled waste monitoring record for year 2022 confirmed scheduled waste generated. However no evidence of eSWIS registration to update the scheduled waste amount.			
<b>Classification</b>	<input checked="" type="checkbox"/> Major		<input type="checkbox"/> Minor
<b>Raise by:</b>	Mohamad Norhisham Bin Mohd Salleh	<b>Date Raise:</b>	25/06/2022
<b>Deadline for implementation</b>		25/08/2022	
<b>Root Cause Analysis (by company):</b>			
Negligence and responsibilities of company management			
<b>Correction (by company):</b>			
Register with eSWIS and update waste volumes			
<b>Corrective / Preventive Action (by company)</b>			
Company management strengthens supervision and management and continues update the waste volume in eswis			
<b>Review of Correction &amp; Corrective / Preventive Action</b>			
Reviewed the GBSB eSWIS registration notification dated 04/08/2022. Scheduled waste amount has been updated in eSWIS dated 11/08/2022. The evidence provided sufficient to close the NC. Further verification will be conducted in the next surveillance audit.			
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Name of Auditor:</b> Mohamad Norhisham Bin Mohd Salleh		<b>Date of Closure:</b> 11/08/2022	
<b>Review of Implementation</b>			
<b>Name of Lead Auditor / Auditor:</b>		<b>Date of Review:</b>	

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Nr.	Indicator	Description	Location	Opportunity for Improvement
1	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	Estate Documents	BGSB could improve Internal Audit SOP for timeline and root cause analysis.
2.	4.4.4.2	The occupational safety and health plan shall cover the following:  b) The risks of all operations shall be assessed and documented	Estate Documents	BGSB could improve HIRARC assessment for usage of wooden bridge.
3.	4.5.4.1	An assessment of all polluting activities shall be carried out, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent	Estate Documents	BGSB could improve on assessment for gaseous waste.

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### 5. CONCLUSION

Borneo Global Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit consisting of one estate according to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews carried out during this surveillance audit have provided TUV NORD Malaysia with sufficient evidence on the fulfilment of the applied standard Principles & Criteria.

In conclusion the certified unit has been established, implemented and continued to improve in managing the estates are in line with the Principles & Criteria of the applied standards of MS 2530-Part 3:2013 General principles for Oil Palm Plantations and Organised Smallholders.

Any audit is based on sampling within an organization's management system and therefore is not a guarantee of 100 % conformity with requirements.

As a result of this audit, the audit team confirms that

Total certified number of estate:	1
Total certified production area:	168.50 Ha
Certified FFBs January to May 2022:	682.50 Mt
Project FFBs January to December 2022:	2,436.00.00 Mt

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### 6. RECOMMENDATION

The audit team conduct a process-based audit focussing on significant aspects/risks and objectives required by the standard(s). The audit methods used are interviews, observations, sampling of activities, review of documentation and records.

The structure of the audit is in accordance with the audit plan included in this summary report as annex.

The audit team concludes that the organisation has established and maintained its management system in line with the requirements of the standard(s) and demonstrated the ability of the system to achieve requirements for products and/or services within the scope and the organisation's policies and objectives.

Therefore, the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity that this management system certification be

	Recommended for Certification
X	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 07/07/2022

Khairul Anwar Bin Ismail  
TUV NORD (Malaysia) Sdn Bhd  
Audit Team Leader

Puchong, 14/08/2022

Navin Baskram  
TUV NORD (Malaysia) Sdn Bhd  
Certifier / Approver

## MSPO Certification Summary Report

Company Name: Borneo Global Sdn Bhd

Certifying Unit: Borneo Global Sdn Bhd

Client Number: 92-152

Audit Type: ASA 02

Mode of Audit: Onsite

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### 7. LIST OF STAKEHOLDERS

No stakeholders' consultation carried out in accordance to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit. Therefore, no stakeholders listed.

## MSPO Certification Summary Report

Company Name: Borneo Global Sdn Bhd

Certifying Unit: Borneo Global Sdn Bhd

Client Number: 92-152

Audit Type: ASA 02

Mode of Audit: Onsite



### Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives

This report is sent by the certification body to the members of the audit team and the audit representative of the organisation. All documents (such as this report) regarding the certification procedure are treated confidentially by the audit team and the certification body. This audit report remains the property of the certification body.

An audit is a procedure based on the principle of random sampling and cannot cover each detail of the management system. Therefore, nonconformities or weaknesses may still exist which were not expressly mentioned by the auditors in the final meeting or in the audit report.

The responsibility for continuous effective operation of the management system always rests solely with the audited and certified organisation.

Salvo clause:

The audit report will be left to the organisation at the end of the audit - subject to approval by the certification body. The independent release process may cause modifications or additions. In these cases, a modified revision will be sent to the audited organisation.

The objective (goal) of the audit is to establish compliance of the management system of the aforementioned organization with the requirements of the aforementioned standard in order to achieve or maintain certification through an independent and accredited certification body. Identification of possibilities to improve the management system can also be a component of the audit and is considered simply to be an enhancement; it does not constitute consultancy or advice with regard to the management system.

### Annex / Enclosures

Annex /  
corresponding audit documentation

- ☒ P&C Audit Report / Checklists
- ☒ Audit Plan