

MSPO CERTIFICATION SUMMARY REPORT

APOGEE PLANTATION SDN BHD

ANNUAL SURVEILLANCE AUDIT 02

Remote Audit Date: 28/06/2021 – 29/06/2021

TUV NORD (Malaysia) Sdn Bhd
No. 9F-1A, 9th Floor, Tower 2 @ PFCC
Jalan Puteri ½, Bandar Puteri Puchong
47100 Puchong, Selangor.
Phone: +603 8600 4031/4032
Fax: +603 8600 4550

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Table of Contents

1.	INTRODUCTION	4
1.1.	Objective	4
1.2.	Scope	4
1.3.	Appointment and qualification of team members	4
2.	METHODOLOGY.....	8
3.	ORGANISATION INFORMATION	10
3.1.	Production volume	10
3.2.	Planting Program of Estate	10
3.3.	Replanting program of Estate	10
3.4.	Maps of Estate Location	11
4.	CERTIFICATION ASSESSMENT	12
4.1.	ASA 02	12
4.2.	Stakeholders' Consultation	12
4.3.	Summary of Assessment	12
4.4.	Status of Non-Conformities Previously Identified	35
4.5.	Detail of Audit Findings in last audit	35
4.6.	Detail of Remote Audit Findings Identified during this audit	36
5.	CONCLUSION	38
6.	RECOMMENDATION	39
7.	LIST OF STAKEHOLDERS	40
	Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives	41
	Annex / Enclosures	41

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Abbreviations

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

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



1. INTRODUCTION

Apogee Plantation 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 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 Apogee Plantation 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: Joseph Sim Siaw Seng

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following <ol style="list-style-type: none">i) Agriculture;ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,);iii) Engineering, Process Technology;iv) Energy Management, Quality Management;	Graduate in Diploma in Occupational Safety and Health

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Requirement	Qualifications
v) Social Sciences and/or Anthropology; 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)	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors.
Conducted 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 as Lead auditor for MSPO scheme.
Field working experience in the palm oil sector or demonstrable equivalent	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	4 years of working experiences in Health and Safety and 3 years of working experiences in 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 9001, 14001, 45001 Lead Auditor course.
Workers 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 9001, 14001, 45001 LA course training attended.

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Requirement	Qualifications
Attended High Conversation Value Assessment training	Attended and completed the HCV-HCS for producer online course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia, Mandarin 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
Conducted 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 as Lead auditor for MSPO scheme	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Requirement	Name of Assessor	Qualification	Compliance
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
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 IMS ISO 9001 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 IMS ISO 45001 Lead Auditor course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Mohamad Norhisham Bin Mohd Salleh	Successfully completed SA 8000 Basic 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 Lead Auditor course.	Yes
Completed High Conversation Value assessment	Mohamad Norhisham Bin Mohd Salleh	Attended and completed the HCV-HCS for producer 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

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



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.

Annual Surveillance Audit:

The Annual Surveillance Audit is conducted remotely on 28/06/2021 – 29/06/2021 covering the following activities but not limited to below:

Remote

- Confirmation of the appropriate interactive communication tools as describe in IAF MD4
- Virtual review of documentation established but not limited to below
 - Policies
 - Estate map
 - Land titles
 - Standard Operating Procedures
 - Work Flow Charts
 - Management Plans
 - Operating licenses and approvals
 - Operating records
 - Training records
 - Applicable Legislation Documents
- Virtual inspection of estate facilities and field activities;

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



- Virtual interview operation personnel and field workers for understanding of work assigned;
- Virtual stakeholders' communication; If required
- 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

Remote Assessment

The audit of the estate is conducted 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 virtual 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.

This remote audit is conducted in accordance to MPOCC Updated Circular (22 March 2021) Guidance on Remote Audits due to Covid-19 Pandemic on travelling restrictions.

The remote audit follow the IAF MD4:2018 and as guided by the ISO 9001 Auditing Practices Group Guidance on Remote Audits

The communication tool applied for remote audit are Google meet, WhatsApp and Telephone.

For remote surveillance audit, Apogee Plantation Sdn Bhd has 1 estate. Therefore, no selection required.

Table 2-1: Estate(s) Selected

Name of Estate	Coordinates
Apogee Plantation Sdn Bhd	N 5°34'17.9", E 117°23'02.0"

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.

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



3. ORGANISATION INFORMATION

Apogee Plantation Sdn Bhd is an oil palm plantation company located at Block 5, Lot 2 & 3, Ground Floor Bandar Indah, 90706 Sandakan, Sabah.

The details of the estate as below:

Name of Estate	Location	Coordinates
Apogee Plantation Sdn Bhd	Mile 69, Jalan Telupid, Telupid, Beluru, Sabah, Malaysia	N 5°34'17.9", E 117°23'02.0"

3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (May 2021 to Dec 2021)
	Total*	Production**	
Apogee Plantation	274.06 Ha	244.36 Ha	4,000.00 mt
Total	274.06 Ha	244.36 Ha	4,000.00 mt

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

**Immature + Mature Area

3.2. Planting Program of Estate

Year / Estate	Apogee Plantation Sdn Bhd
2002	109.54
2003	123.89
2004	10.93
Total Mature	244.36
Total Immature	-
Total	244.36

3.3. Replanting program of Estate

Year of replanting	Planted area (ha) in each division	Total area to be replanted (ha)
NIL	NIL	NIL
TOTAL	-	-

Apogee Plantation Sdn Bhd has not establish replanting programme since the palms are still in the production phase. The expected 1st replanting is in year 2025.

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

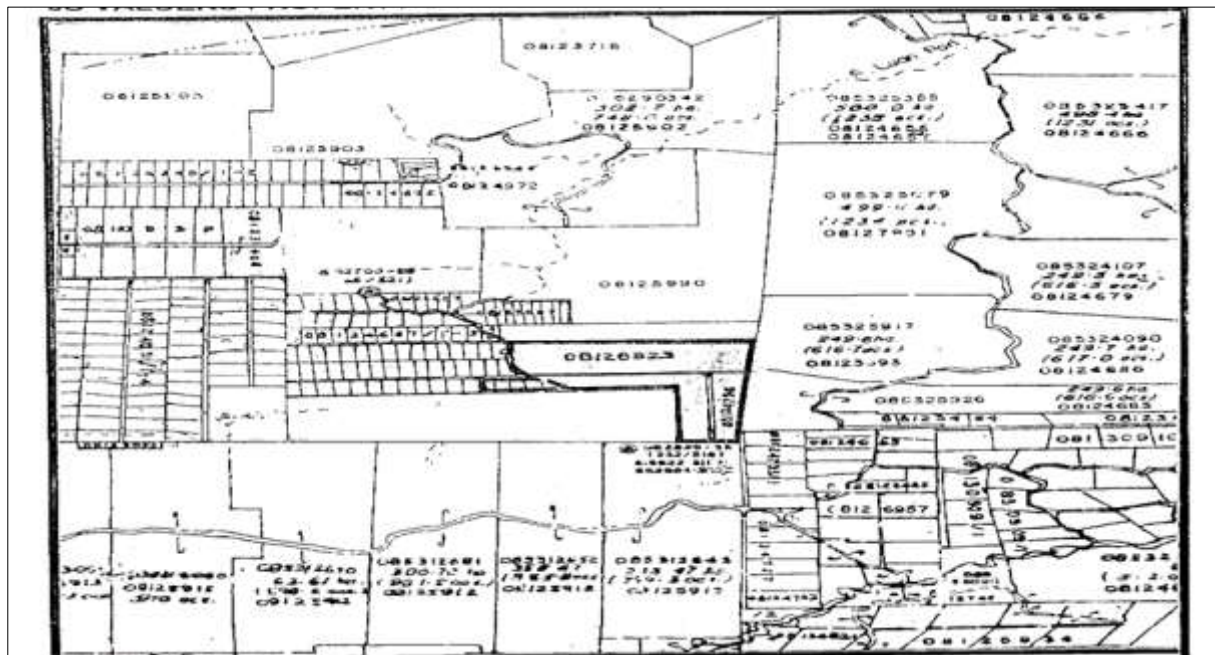
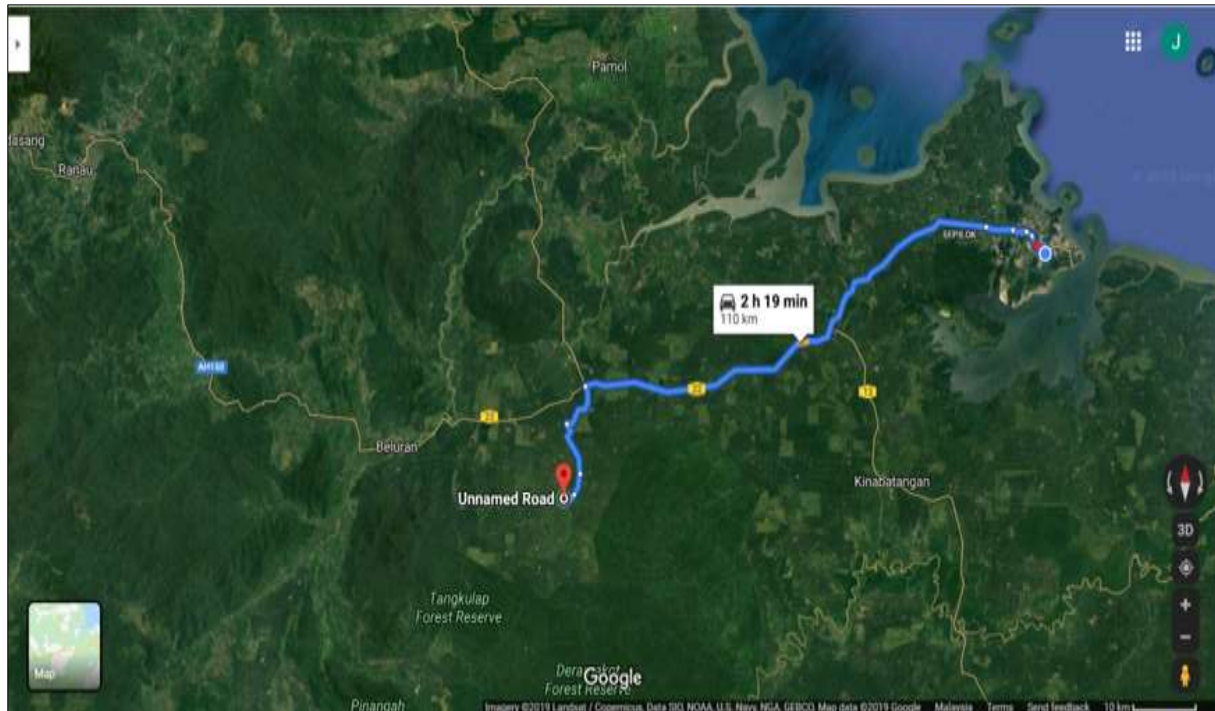
Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



3.4. Maps of Estate Location



MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



4. CERTIFICATION ASSESSMENT

4.1. ASA 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 Audit:

The remote surveillance audit is conducted on 28/06/2021 to 29/06/2021 covering one estate. During the remote surveillance audit, there are 3 Opportunities for Improvement (OFI) are raised.

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

The audit findings if any, raised in this audit refer to Section 4.6 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 stakeholder's consultation conducted for this surveillance audit.

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

Principle 1: Management Commitment & responsibility

Indicator	Summary of Assessment	Compliance
4.1.1.1	Apogee Plantation established the Sustainability Policy (MSPO policy) dated 01/01/2019 and signed by Managing Director. The policy available in Bahasa Malaysia and English and publicly available at office notice board. Sustainability policy briefing is conducted on 10/01/2021 for internal stakeholders and 11/06/2021 for external stakeholders by email. Phone call interview with workers they are briefed on MSPO policy.	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.2	<p>Apogee Plantation established the Sustainability Policy (MSPO policy) dated 01/01/2019 and signed by Managing Director.</p> <p>Apogee Plantation included a statement on commitment to continuous improvement in the Sustainability policy.</p> <p>The policy state that "we are committed to adhere to MSPO Certification principles and criteria that will ensure sustainability and continuous improvement".</p>	Yes
4.1.2.1	<p>Apogee Plantation established SOP for internal audit, updated 22/10/2019.</p> <p>The internal audit SOP stated internal audit will be conducted at least once a year.</p> <p>Remote document review on latest internal audit is conducted on 15/03/2021.</p>	Yes
4.1.2.2	<p>Apogee Plantation established SOP for internal audit, updated 22/10/2019. The result of internal audit is identified based on Yes, No or Not applicable category.</p> <p>Finding: Disposal method of scheduled wastes.</p> <p>Root cause analysis: Availability of scheduled wastes authorised contractor</p> <p>Action plan: To dispose scheduled wastes via authorised contractor</p> <p>PIC: Plantation Manager</p> <p>Time frame: On going.</p> <p>Document review on Continuous Improvement Plan (CIP) updated 16/04/2021, the issue has been identified for continuous improvement.</p> <p>Document review on scheduled waste record, the volume is below 20 mt and not more than 180 days. Phone call interview with estate management informed estate had contacted with authorised contractor for the disposal,</p>	Yes
4.1.2.3	<p>Apogee Plantation conducted management review meeting on 01/04/2021.</p> <p>Internal audit results and action plan are discussed in the management review meeting minutes.</p>	Yes
4.1.3.1	<p>Apogee Plantation conducted management review dated 01/04/2021 includes:</p> <ul style="list-style-type: none">• Internal audit review• MSPO compliance• Operation matters• Complaint and grievances issues• Employee's safety & health issues	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Employee's welfare & benefits. 	
4.1.4.1	<p>Apogee Plantation established Continual Improvement Programme (CIP) dated 16/04/2021.</p> <p>The CIP includes:</p> <ul style="list-style-type: none"> Environment Waste reduction Pollution and emission Social impact. <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>Improvement Action: Ensure all employees have enough water supply</p> <p>Expected outcomes: Ensure water tanks for each household at 2 x 400 gallon tank</p> <p>Time Frame: Continues program</p> <p>Review and monitor: To ensure sufficient water tanks and in good condition</p> <p>Location: Estate</p> <p>Responsibility: Estate Manager & Plantation Manager</p> <p>Status Review: Continuously monitored.</p> <p>Remote photo verification at worker housing, 2 water tanks are provided for each household.</p>	Yes
4.1.4.2	<p>Apogee Plantation established the flowchart for new technology information and technique dated 29/03/2019.</p> <p>The flowchart includes the initial part of communication with new technology supply or product, implementation and monitoring for further improvement.</p> <p>Phone call interviewed with estate management informed no new techniques or new technology implemented as at audit date.</p>	Yes
4.1.4.3	<p>The flowchart for new technology information and technique highlighted that worker will be informed on the new information, technique and technology when it is ready for implementation.</p> <p>Phone call interview with management, informed there is no new technology currently implemented at the estate.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>Apogee Plantation established list of publicly available document and information dated 25/03/2019.</p> <p>The available documents are in both Bahasa Malaysia and English languages and displayed at estate notice board.</p> <p>As of audit date, no request of information observed in the record book.</p>	Yes
4.2.1.2	<p>Apogee Plantation establish list of publicly documents dated 25/03/2019.</p> <p>Example of publicly documents:</p> <ul style="list-style-type: none">• Company Policies• Complaint and Grievances• Information procedure. <p>Example of confidential documents:</p> <ul style="list-style-type: none">• Financial Statements• Summary of land titles.	Yes
4.2.2.1	<p>Apogee Plantation established Consultation and Communication Procedure updated 06/08/2019 has includes the complaints and grievances procedure.</p> <p>Apogee Plantation defined the time frame for procedures as below:</p> <ul style="list-style-type: none">• Complaint and Grievance: 30 days• Sexual Harassment: 14 days. <p>Document review on stakeholders meeting minute, the procedure is communicated to workers dated 10/01/2021 and external stakeholders dated 11/06/2021 through email.</p>	Yes
4.2.2.2	<p>Apogee Plantation Consultation and Communication Procedure stated office executive is the appointed person to handle consultation and communication.</p>	Yes
4.2.2.3	<p>Apogee Plantation established list of stakeholders that include authorities, neighbouring estates, contractors, suppliers and mills.</p> <p>Remote document review on the stakeholders request information log book, there is no request for information from stakeholders and this was confirmed with Estate Manager.</p>	Yes
4.2.3.1	<p>Apogee Plantation established standard operating procedure (SOP) on traceability system.</p> <p>List of documents involved in traceability are:</p> <ul style="list-style-type: none">• Harvesting records• FFB Delivery Notes• Weighbridge Tickets	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.3.2	Apogee Plantation monitor the traceability system records on daily basis at estate operation and monthly basis at head office. Internal audit was conducted on 15/03/2021 includes traceability as part of element audited.	Yes
4.2.3.3	Apogee Plantation appoints Estate Manager as person in charge to maintain the traceability system records in estate as stated in Traceability SOP.	Yes
4.2.3.4	Apogee Plantation maintain records of sales and delivery of FFBs. Remotely review on Apogee Plantation FFB delivery chit and mill weighbridge ticket dated 21/06/2021 from estate to mill are well maintained. Example: FFB delivery chit information; <ol style="list-style-type: none">DO Number: A5756Date: 21/06/2021Vehicle no: SS662K. Mill weighbridge ticket information; <ol style="list-style-type: none">Ticket no: 245848DO number: A5756FFB net weight: 15.94 mtDate: 21/06/2021. All the stated information can be trace to Apogee Plantation FFB delivery note.	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	Apogee Plantation established Summary of Licenses 2021, dated 01/01/2021. Example of licenses and validity date: <ul style="list-style-type: none">MPOB License No: 5023160200 valid until 31/07/2021Business license No: A 245072 valid until 31/12/2021Labour license No: JTK.H.SDK.600-4/1/1/01261/002178 valid until 01/04/2022.	Yes
4.3.1.2	Apogee Plantation established master list of legal requirements dated 01/06/2021. Example:	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> • Employment Information Act 1953 • Employment Provident Fund Act 1991 • Environment Protection Enactment 2002 • Environmental Quality (Amendment) Act 2012 • Prevention and Control of Infectious Diseases Act 2020. 	
4.3.1.3	Apogee Plantation established List of Laws, Regulations and Guidelines Descriptions dated 01/06/2021. The list is reviewed annually and will be updated when necessary.	Yes
4.3.1.4	Apogee Plantation List of Laws, Regulations and Guidelines Descriptions dated 01/06/2021 stated person in charge for legal update is Office Executive.	Yes
4.3.2.1	Apogee Plantation land titles are native titles issued by Sabah Land Authority. Therefore, will not diminish land use rights of other users since the owner is native people.	Yes
4.3.2.2	Apogee Plantation land titles are native titles issued by Sabah Land Authority. Document review on APSB land titles, the actual usage of land is cultivation of agricultural crops of economic value.	Yes
4.3.2.3	Apogee Plantation land titles includes maps, total area, location and boundary stone numbering. Remote photo verification, boundary marker is marked with a boundary stone and wooden stick in red.	Yes
4.3.2.4	Apogee Plantation land titles are issued by State Land Department and no disputed related to the land titles. Therefore, no disputes found during document review.	Yes
4.3.3.1	Apogee Plantation land titles are native titles issued by Sabah Land Authority. No customary land titles listed in the summary of land titles.	Yes
4.3.3.2	There is no customary right land leased or owned by Apogee Plantation. Therefore, no maps established.	Yes
4.3.3.3	There is no customary land leased or owned by Apogee Plantation. Therefore, no FPIC or negotiated documents established.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	Apogee Plantation established SIA updated on 16/06/2021.	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The SIA report include feedback from internal and external stakeholders, impacts, action plan, person in charge and time frame.</p> <p>A table in the SIA report describing the positive impacts, promoting measure, negative impacts and mitigation measures. The identified positive impacts are address.</p> <p>Example:</p> <p>Activity / Process: Safety is maintained with zero serious injuries and hospital admissions to date</p> <p>Positive impact: Promote positive health and safety work culture</p> <p>Promoting measure: Continuing to monitor and also train new workers on the correct SOP for operations to ensure safe work environment for all. Additionally, SOP on infectious diseases have been implemented and updated on our Occupational Health and Safety Policy</p> <p>Phone call interview with worker inform they have been briefed on SOP for operation and OSH policy dated 10/01/2021.</p>	
4.4.2.1	<p>Apogee Plantation established a flow chart for complaint and grievances dated 25/03/2019.</p> <p>The flowchart described the process of complaint and grievances starting from rising, receiving complaint form to resolution of complaint.</p> <p>Estate Manager appointed as person in charge to handle matters related to complaint and grievances.</p> <p>Phone call interview with workers informed they understand the complaint and grievances process.</p>	Yes
4.4.2.2	<p>Apogee Plantation complaint and grievance record book is remotely reviewed with no complaints and grievances lodged by internal and external stakeholders as of audit date.</p>	Yes
4.4.2.3	<p>Remote photo verification the complaint and grievance form and box are located at Apogee Plantation estate office and security post gate.</p> <p>Phone call interview with workers informed they aware of the location of complaint box and form.</p>	Yes
4.4.2.4	<p>Apogee Plantation conducted complaint and grievances briefing to workers on 10/01/2021.</p> <p>Phone call interview with workers informed they attended the training conducted and understand the procedure.</p>	Yes
4.4.2.5	<p>The Apogee Plantation complaint and grievance record book reviewed with no complaints and grievances lodged as at audit date.</p> <p>The complaint record is maintained since August 2019 until audit date.</p>	Yes
4.4.3.1	<p>Apogee Plantation contributed to local people by offering jobs opportunity for local community and no job application received from the local communities yet.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.4.1	<p>Apogee Plantation established OSH policy dated 01/06/2019 signed by Managing Director.</p> <p>The policy states that "The company recognize its employees as the most important and biggest asset. It strives to continuously provide a safe and healthy environment in all company's workplaces. The joint effort of the management and all level of employees is very crucial in order to achieve this noble aspiration."</p> <p>Remote photo verification, OSH policy is displayed at the estate notice board.</p> <p>Document review on meeting minutes, workers are briefed on the policy and safety management plan on 10/01/2021.</p>	Yes
4.4.4.2	<p>a</p> <p>Apogee Plantation established Occupational Safety and Health policy updated 01/06/2019 signed by Managing Director.</p> <p>Remote document reviewed on company policies briefing includes OSH policy briefing conducted on 10/01/2021.</p> <p>Phone call interview with estate workers informed they have been briefed of the safety and health practices in the workplace.</p>	Yes
	<p>b</p> <p>Apogee Plantation HIRARC is establish for respective operation activities applicable to the estate base on the risk assessment table, last updated 27/08/2020.</p> <p>The table with headings: Activity, Hazard, Risk and Effects, Risk Assessment (Consequences, Likelihood, Risk Risking), Existing Control, Risk Control Proposal, PIC, Risk Assessment after Control (Consequences, Likelihood, Risk rating, Description) Date review.</p> <p>Example:</p> <p>Activity: Prevention of infectious disease</p> <p>Hazard: Spread of Covid-19 virus</p> <p>Risk and Effect: Cut or Injury</p> <p>Risk Assessment: Losses of lives</p> <p>Consequence: 5</p> <p>Likelihood: 2</p> <p>Risk Rating: 10</p> <p>Existing Control: Covid 19 SOP</p> <p>Risk Control Proposal: safety briefing / training / enforcement of Covid 19 SOP</p> <p>PIC: Estate Manager / Mandore</p> <p>Risk Assessment after control:</p> <p>Consequence: 4</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Likelihood: 2</p> <p>Risk Rating: 8</p> <p>Description: M</p> <p>Next review date: 27/08/2021.</p> <p>From remote document review on HIRARC table and phone call interview with estate management, Apogee Plantation review HIRARC yearly with the latest update on 27/08/2020.</p> <p>Phone call interview with workers informed they have been briefed on Covid 19 SOP on 10/01/2021.</p>	
c i	<p>Apogee Plantation workers are briefed on safe work practices SOP on 10/01/2021.</p> <p>Phone call interview with workers informed they briefed on safe work practices.</p>	Yes
c ii	<p>Apogee Plantation SDS is available at chemical, fertilizer and diesel stores.</p> <p>Example:</p> <ul style="list-style-type: none"> - Chemical Petronas Hydraulic 46 (mineral or synthetic oil) revision date 10/03/2017. <p>Document review on SDS is available in English and Malaysia language.</p> <p>Photo verification the chemical store is in good condition and locked. Liquid chemical placed in tray below and powder chemical placed on top.</p>	Yes
d	<p>Apogee Plantation established records of PPEs issuance and review on the records are maintained and updated.</p> <p>Type of PPE for activity in accordance to HIRARC and CHRA assessment is identified.</p> <p>Example: Chemical Application</p> <p>Goggles, Face Mask, Apron, Rubber Boots and Rubber Gloves.</p> <p>Phone call interview with workers informed medical surgical mask is given to them for the precautionary of Covid-19.</p> <p>Document review on the PPE issuance record is well maintained.</p>	Yes
e	<p>Apogee Plantation established SOP for safe work procedure chemical mixing date 01/07/2019 with pictorial diagram made available at chemical store and pre-mixing area.</p> <p>Document review on CHRA is conducted on date 05/03/2019 and valid for 5 years.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Remote photo verification at chemical store, all chemicals have original labelling and in original packaging.	
f	Apogee Plantation appoints Estate Manager to be the person in-charge of safety and health.	Yes
g	Apogee Plantation has a total number of 35 workers. Establishment of Safety and Health Committee is not applicable as per Occupational Safety and Health Act 1996 section 30 requirements. However, discussion on safety and health agenda and Covid-19 was documented in the minutes meeting of stakeholder consultation on 10/01/2021.	Yes
h	Apogee Plantation established ERP in OSHMP section 4 Emergency Response and list of emergency contact persons and numbers. Remote photo verification, emergency contact details are display at the estate office notice board. Document review training record on emergency drill and fire drill is conducted on 10/01/2021. Briefing on the prevention of Covid-19 has been conducted on 10/01/2021 and workers have been informed on the SOP and personal hygiene practices.	Yes
i	Apogee Plantation first aid training conducted on 23/06/2019 by Red Crescent Sandakan. The security post guard, estate clerk and estate supervisor are trained as first aiders. First aid kits available at work site, estate office and housing manage by estate manager and mandore.	Yes
j	Apogee Plantation JKKP8 form for year 2020 submitted to DOSH on 29/01/2021. No injuries or accident reported in year 2020. Records of injuries are kept and maintained at estate office.	Yes
4.4.5.1	Apogee Plantation established Human Rights Policy dated 01/01/2019 sign by Managing Director. Remote photo verification, Human Right policy is displayed at estate notice board. Document review on stakeholders meeting minutes, Human Right policy was briefed to workers on 10/01/2021. Phone call interview with workers informed they are briefed on the Good Social Practice policy.	Yes
4.4.5.2	Apogee Plantation Recruitment and Selection Policy dated 01/01/2019 include a statement "Commit to the fair treatment of its staff or users of its services, regardless of nationality, age, gender, religion, responsibilities for	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	dependents, age, physical and / or mental disability or offending background.” Phone call interview with workers no discrimination practices in estate.	
4.4.5.3	Apogee Plantation established employment contract for workers in accordance to Sabah Labour Ordinance and Minimum Wage Order 2018. The employment contract includes the agreed piece rate or hourly rate and salary during holiday & medical leave. Based on pay slips review, workers are paid according to the agreed piece rate or hourly rate.	Yes
4.4.5.4	Apogee Plantation does not engage contractors for field activities in the plantation. Therefore, no documents established for review.	Yes
4.4.5.5	Apogee Plantation established summary list of workers includes name, gender, DOB, Nationality, Passport no, DOE and job description.	Yes
4.4.5.6	Apogee Plantation established employment contract signed by both estate management and workers. Work Contract details in accordance to Sabah Labour requirements that include annual leave, public holidays, sick leave, maternity leave and working hours. Phone call interview with workers informed they are briefed on employment contract signed and its contents. They are provided a copy for their safekeeping.	Yes
4.4.5.7	Apogee Plantation used the check roll records system to monitor the workers reporting work and record workers working hours on daily basis. Remote photo verification, working hours are displayed at estate office notice board. Phone call interview with workers informed they understand the estate working hours.	Yes
4.4.5.8	Apogee Plantation working hours are complying with Sabah Labour Ordinance 1950 (Chapter 67). Standard working hours throughout the estate within Apogee Plantation: Working hours: 6.00 am to 02.00 pm Break time: 11.00 am to 12.00 noon. Phone call interview with workers informed they understand on estate working hours.	Yes
4.4.5.9	Apogee Plantation established pay slip records to document workers' wages.	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Reviewed and verified pay slip for May 2021, workers are paid on piece rated basis for harvesting and pruning as described in the contract agreement.	
4.4.5.10	Apogee Plantation provides benefits to foreign workers such as medical, annual leave, sick leave, SOCSO and public holidays as listed in the employment contract.	Yes
4.4.5.11	Apogee Plantation adopted the industry best practices for workers housing quarters with electricity and water supplies. Remote photo verification, the living quarters has basic amenities and sufficient space for the family or those unmarried.	Yes
4.4.5.12	Apogee Plantation establish Prevention and Eradication of Sexual Harassment in work place policy dated 01/01/2019 signed by Managing Director. Remote document review, policy states the commitments and action taken on harassment complaints. There are no complaints related to sexual harassment. Phone call interview workers aware and understand the Harassment policy. They informed no sexual harassment occur in their workplace.	Yes
4.4.5.13	Apogee Plantation establish Equal Opportunity Employment & Freedom of Association policy dated 01/01/2019 signed by Managing Director. The policy includes a statement "The freedom of association shall be initiated according to the Labour Laws and Immigration Act of Malaysia" and display at estate notice board. Workers are briefed during internal stakeholders meeting on 10/01/2021 includes Equal Opportunity Employment & Freedom of Association policy.	Yes
4.4.5.14	Apogee Plantation Recruitment and Selection policy dated 01/01/2019 include a statement the minimum employment age is 18 years and available at estate notice board. Review on workers master list and interview workers by phone call informed no child and young labour working at this estate.	Yes
4.4.6.1	Apogee Plantation established training procedure dated 10/08/2019 and annual training programme. Type of training conducted: <ul style="list-style-type: none"> - Orientation and training for new estate worker/staff conducted on 10/01/2021 - Covid-19 Precautionary Measures and briefing for workers conducted on 10/01/2021. 	Yes
4.4.6.2	Apogee Plantation conducted trainings for worker based on the job assigned. Example:	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>- Harvesting SOP conducted on 10/01/2021 for harvester.</p> <p>Orientation and training for new estate worker / staff conducted on 10/01/2021.</p>	
4.4.6.3	<p>Apogee Plantation Continuous Training Programme established on 01/01/2021 which includes training for health, safety, environment and social.</p> <p>For examples:</p> <ul style="list-style-type: none"> MSPO Company Policies Briefing on January 2021 Demonstration of Emergency Procedure on January 2021 SOP Briefing on Related Work Scope / Operation on January 2021. 	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>Apogee Plantation established Environmental Quality Policy dated 22/07/2020 signed by Managing Director.</p> <p>The policy states:</p> <ol style="list-style-type: none"> Company are committed to conduct Oil Palm Business in such a manner that potential impact on the environment is minimized To run the business in compliance with all relevant environmental legislation and we shall strive to use pollution prevention and environmental best practices in all we do. <p>APSB established Environmental management plan dated 28/04/2021. The plan includes objectives, compliance to laws and regulation, environmental aspects and impacts and action plan.</p> <p>Phone call interviewed with workers informed they were briefed on environmental policy and EIP dated 10/01/2021.</p>	Yes
4.5.1.2	<p>a Apogee Plantation established Environmental Quality Policy describes purpose and objectives.</p> <ol style="list-style-type: none"> To ensure a continuous awareness of the need to check and monitor key environmental components for Apogee Plantation Sdn Bhd (APSB) and take appropriate remedial measures to avoid environmental degradation. To protect the environment of APSB from neglect, mismanagement and irresponsible activities in daily operations. To ensure conformation to all the activities are within the law/Acts and legislation of State and Nation. 	Yes
	<p>b Apogee Plantation established Environmental Management Plan dated 28/04/2021.</p> <p>Example:</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Activity: Chemical spraying</p> <p>Aspect: Over spraying or spraying near to drains that lead to erosion.</p> <p>Impacts: Pollution to soil and water</p> <p>Risk: Moderate</p> <p>Action Plan: Regular training and supervision conducted to ensure workers are adequately trained for frond cutting and placement</p> <p>Person in charge: Estate Manager and supervisors</p> <p>Phone call interviewed workers informed they are briefed on company environmental policy and management plan dated 10/01/2021.</p>	
4.5.1.3	<p>Apogee Plantation established Environment Management Plan dated 28/04/2021 include mitigation for negative impact and promote positive.</p> <p>Example negative impact:</p> <p>Activity: Storage of chemicals</p> <p>Aspect: Spillage of chemicals and subsequent release into the environment</p> <p>Impacts: Soil pollution</p> <p>Risk: Moderate</p> <p>Action Plan: Pre-mix room is set up and also use for chemical storage with area locked and only accessible by authorized personnel</p> <p>Person in charge: Estate Manager.</p> <p>Example of positive impact:</p> <p>Activity: Pond</p> <p>Aspect: Protection and Preservation of buffer zones in planted areas</p> <p>Impacts: Reduced pollution to water, biodiversity and community impacts</p> <p>Risk: Moderate</p> <p>Action Plan: Training of estate workers and supervision not to do any chemical or weeding near the buffer zone</p> <p>Person in charge: Estate Manager.</p>	Yes
4.5.1.4	<p>Apogee Plantation established Continual Improvement Plan dated 16/04/2021.</p> <p>Improvement action: To socialize all RTE species to employees and internal stakeholders if any</p> <p>Expected outcome: Enhanced awareness of protected RTE species.</p> <p>Timeframe: Completed</p> <p>Person in charge: Estate Manager.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Interview workers informed they are briefed on protected RTE species within the estate area.	
4.5.1.5	Apogee Plantation conducted briefing on Environmental Policy to workers dated 10/01/2021. The objective in Environmental Management Plan has been informed to the workers on 11/01/2021. One of the objectives highlighted as below: To protect the environmental of APSB from neglect, mismanagement and irresponsible activities in daily operations.	Yes
4.5.1.6	Apogee Plantation most recent environmental meeting conducted on 11/01/2021. The meeting includes workers to discuss related environmental issue. Remote document review on APSB environmental meeting minute, no environmental issue raised by workers. The frequency of the meeting is to be conducted once a year.	Yes
4.5.2.1	Apogee Plantation established baseline value for diesel consumption from year 2016 to 2018. Three years baseline value for fossil fuel usage is established from year 2016 and 2018 to monitor and compare the actual diesel usage in year 2020. Diesel usage has increased in 2020 compared to the baseline period of 2016 to 2018 is mainly due to higher FFB production.	Yes
4.5.2.2	Apogee Plantation established budgeted diesel usage for year 2021 and compared with monthly actual diesel consumption. During remote document review the current actual diesel and electricity usage for 2021 is below the budget. Diesel usage updated until April 2021 are lower than the budgeted due to low crops production.	Yes
4.5.2.3	Apogee Plantation installed solar panel as source of electricity for estate office as per planned in Consumption of Non-Renewable Energy (Diesel) Summary Report.	Yes
4.5.3.1	Apogee Plantation established Waste Management Plan dated 28/04/2021 identifying wastes category as solid, liquid and gas. Example: Solid: Pruned oil palm fronds Source: Field Liquid: Used lubricant oil Source: FFB tractor Gas: Carbon monoxide	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Source: Smoke from FFB tractor</p> <p>Remote photos review identified the pruned fronds were stacked at the dedicated frond row.</p>	
4.5.3.2	<p>a Apogee Plantation established Waste Management Plan dated 25/01/2021.</p> <p>The sources of wastes and pollutions are identified and monitored.</p> <p>Waste: Pruned oil palm fronds</p> <p>Source: Harvesting activity</p> <p>Location: Field / Block</p> <p>Action Plan: To implement correct method for fronds stacking; cut into three or more portion, stake thin layer close to the ground</p> <p>Monitoring Plan: Pruning programme as per recommended by management. Workers conducted pruning on the month of May to June. Evidence of payment for pruning for May 2021 is reviewed</p> <p>Responsibility: Estate Manager</p> <p>Photo evidence reviewed and interview workers remotely informed cut off fronds are stacked properly at field.</p>	Yes
	<p>b Apogee Plantation Waste Management Plan identify type of wastes generated that could be reduce, reuse & re-cycle.</p> <p>Example:</p> <p>Waste: Empty chemical container</p> <p>Method: Reused</p> <p>Usage for: Chemical pre-mix</p> <p>Remote document review and phone call interview with workers informed they reuse the empty chemical containers after the empty chemical containers been triple rinsed.</p>	Yes
4.5.3.3	<p>Apogee Plantation established the SOP on handling of used chemical that classified under Environment Quality (Scheduled Waste) Regulations 2005 updated on 23/07/2020.</p> <p>The SOP stated to ensure proper storage and disposal of used chemical such as spent engine oil, gear oil, lubricant, filter and rags.</p> <p>Phone call interview with estate manager informed scheduled wastes are collected by service contractor after vehicle services.</p> <p>Empty chemical containers are triple rinse, mark and reused for chemical spraying activity.</p>	Yes
4.5.3.4	<p>Apogee Plantation established SOP for empty chemical container handling dated 23/07/2020.</p> <p>The procedure describe:</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>1. Empty chemical containers must be triple rinsed, label, punctured and kept at proper storage.</p> <p>2. Empty chemical containers shall be disposed via authorized contractor.</p> <p>Photo verification on chemical store and phone call interview with chemical sprayers informed the used chemical containers marks with "X" and reuse for chemical premix purposes only.</p> <p>Empty chemical containers are triple rinse, mark and reused for chemical spraying activities.</p>	
4.5.3.5	<p>Apogee Plantation established landfill area for domestic waste disposal.</p> <p>Photo review and interview management team informed that the landfill located more than 50 meters from workers housing area. The open landfill has been fenced up and marked with operational period.</p>	Yes
4.5.4.1	<p>Apogee Plantation established Waste Management Plan dated 28/04/2021.</p> <p>The plan identified solid, liquid and gaseous wastes.</p> <p>Example:</p> <p>Solid wastes</p> <p>Source: Housing compound</p> <p>Example: Domestic waste</p> <p>GHG produce: Methane.</p> <p>Gaseous wastes</p> <p>Source: Farm tractor / Generator set</p> <p>Example: Fumes releasing</p> <p>GHG produce: Carbon monoxide, Carbon dioxide.</p> <p>Liquid wastes</p> <p>Source: Chemical mixing</p> <p>Example: Chemical spillage at field</p> <p>GHG produce: Methane.</p>	Yes
4.5.4.2	<p>Apogee Plantation established Waste Management Plan dated 28/04/2021 include action plan to reduce pollutants.</p> <p>Example:</p> <p>Source: Farm tractor</p> <p>Waste: CO₂, CO</p> <p>Treatment method: Regular vehicle maintenance</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Indicator	Summary of Assessment		Compliance
	Review on vehicles inspection record and phone call interview with workers informed the farm tractor is regularly service and maintained to reduce significant pollutions.		
4.5.5.1	a	<p>Apogee Plantation established Water Management Plan dated 28/04/2021.</p> <p>Source of water:</p> <ol style="list-style-type: none"> 1. Rain water; 2. Pond water as alternative source for emergency situation during drought. <p>Water usage:</p> <ol style="list-style-type: none"> 1. Rain water: <ul style="list-style-type: none"> • Domestic and office • Chemical mixing). 2. Catchment Pond: <ul style="list-style-type: none"> • Chemical mixing and vehicle washing. 	Yes
	b	<p>Apogee Plantation does not have streams, rivers or waterways within its estate.</p> <p>Estate map is reviewed and verified.</p> <p>Phone interview with estate management informed there are no streams or rivers within the estate.</p> <p>Therefore, no monitoring established for outgoing water.</p>	Yes
	c	<p>Apogee Plantation monitor the efficiency usage of water by:</p> <ol style="list-style-type: none"> 1. Rainfall records for monitoring and optimizing water usage 2. Empty chemical containers rinsing and washing water reused for chemical spraying. <p>Photo verification at worker housing and phone call interview with workers informed water from rain harvesting are used for domestic usage.</p>	Yes
	d	<p>Apogee Plantation does not have streams, rivers or waterways within estate area.</p> <p>Buffer zone is established for protection of pond area.</p> <p>Interview workers informed the briefed on marked palms as buffer zone area. These areas are restricted for chemical spraying and fertilizer application.</p>	Yes
	e	<p>Apogee Plantation does not have streams, rivers or waterways within estate area</p> <p>Buffer zone is established for protection of pond area.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Interview workers informed they are briefed on demarcated palms as buffer zone area. These areas are restricted for chemical spraying and fertilizer application.	
	f Phone call interviewed with Apogee Plantation management and photos reviewed, there are no bore wells constructed to extract ground water.	Yes
4.5.5.2	. Review on Apogee Plantation map there is no river passing through the estate. Therefore, no construction of bunds, weirs and dams.	Yes
4.5.5.3	Apogee Plantation established Water Management Plan dated 28/04/2021 describes that rain harvesting is practices by estate for domestic use. Photo verification of worker housing and phone call interview with workers informed rain water was collected for domestic usage.	Yes
4.5.6.1	a Apogee Plantation established Monitoring Checklist of Biodiversity area dated 28/04/2021. The checklist includes monitoring of wildlife sighted based on different location in the estate. Example of location: 1. Buffer zone and reserves area 2. Estate blocks. Phone call interview with workers informed no hunting are allowed and any sighted of wildlife to inform the management.	Yes
	b Apogee Plantation identified wildlife within estate with list below updated on 28/04/2021: 1. Collared dove 2. Red Jungle Fowl. Phone call interview with workers informed they are aware on type of protected wildlife such as 'Jungle fowl' and no illegal hunting within the plantation area	Yes
4.5.6.2	a Apogee Plantation established Environmental Quality Policy include statement "Ensure protection of RTEs species living in HCV areas, if any and ensure that biodiversity is protected and enhanced. Apogee Plantation establish monitoring checklist to monitor any presence of RTE at the estate blocks, housing area, and buffer zone. The monitoring was updated on 28/03/2021.	Yes
	b Apogee Plantation field photo review and interviewed workers informed signage installed to inform public and workers on no hunting and capturing of any wildlife. Briefing on prohibitions on hunting and capturing wildlife conducted on 10/01/2021.	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.6.3	Apogee Plantation established monitoring checklist to monitor RTE within the estate blocks, housing compound and buffer zone. Updated wildlife monitoring checklist review dated 28/04/2021. The list includes wildlife such as collared dove and red jungle fowl.	Yes
4.5.7.1	Apogee Plantation established Environmental Quality Policy dated 22/07/2020 signed by Managing Director. The policy statement includes the statement of zero burning practice as per described in Malaysia Law (A1102 Act / Environmental Quality Act 2001) that state that there shall be no burning of any kind except where deemed necessary with prior approval of the relevant authorities. This includes domestic wastes, agricultural wastes and biomass or by products generated by estate. Phone interviews with workers informed they are briefed of the zero burning policy and do not practice any burning.	Yes
4.5.7.2	There is no disease observed on palm oil tree at Apogee Plantation that required burning for treatment via pictorial evidence verification. Therefore, no special approval for open burning from relevant authorities	Yes
4.5.7.3	Phone interview with estate in charge and photo verification of Apogee Plantation field block condition, no disease observed at field operations that required burning method to be treated Therefore, no application for approval of controlled burning.	Yes
4.5.7.4	Apogee Plantation adopted the Field Handbook: Oil Palm Series for Immature Volume 2 & Mature Volume 3 by Ian Rankie and Thomas Fairhurst – September 1999 for their replanting management practice. The SOP states that all palm must be felled, chipped and shredded during replanting activities. Apogee Plantation replanting programme will be commenced on 2025. Thus, no replanting activities taking place at estate. Therefore, no verification on the previous crops is felled, chipped and shredded, pulverized and mulched.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	Apogee Plantation established SOPs for best practices as follows: <ul style="list-style-type: none"> Manuring SOP, last amended: 01/07/2019 Spraying SOP, last amended: 01/07/2019 Chemical mixing, last amended 01/07/2019 Harvesting SOP, last amended 01/07/2019. 	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>Training for SOP has been conducted to make sure that the SOP are consistently implemented:</p> <p>Example:</p> <ul style="list-style-type: none"> • Orientation and training for new workers dated 10/01/2021 • Company SOPs training dated 11/02/2021. <p>Phone interview with workers informed that they have been briefed of work procedures.</p>	
4.6.1.2	<p>Apogee Plantation adopted the Field Handbook: Oil Palm Series for Immature Volume 2 & Mature Volume 3 that include the soil conservation measure.</p> <p>The procedure stated to prevent erosion, cover plants should be established on slopes as soon as possible after land clearing.</p> <p>Apogee Plantation planting statement stated no replanting conducted since oil palm are in their productive age.</p> <p>Altitude of terrace using tool "GPS Coordinate Malaysia" is 74m 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>Apogee Plantation established permanent block markers for each block that include block size, block number, dated of planting and planting material.</p>	Yes
4.6.2.1	<p>Apogee Plantation has established Summary of Projected Cash flow and Management Plan dated 25/01/2021 for 3 year from 2021 to 2023.</p> <ol style="list-style-type: none"> 1. Price forecast 2. Estimation of FFB produced (yield/ha). 3. Operation expenses 4. Admin expenses and capital expenditure. 	Yes
4.6.2.2	<p>There is no replanting activity for Apogee Plantationsince the palm are still in the production phase.</p> <p>The expected 1st replanting is in year 2025.</p>	Yes
4.6.2.3	<p>Apogee Plantation established 3 years financial management plan from 2021 to 2023 includes following:</p> <ul style="list-style-type: none"> • Cost per ton • Expected FFB output • Yield per ha • Price forecast. <p>Interview with estate management informed implementation of budget allocated are monitored to ensure company financial are in order.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.2.4	<p>Apogee Plantation established monthly monitoring for the costing and FFB. The previous month actual had been used as the references to monitor the achievement.</p> <p>Apogee Plantation has established the WhatsApp group meeting to discuss crop production and financial performance.</p>	Yes
4.6.3.1	<p>Apogee Plantation establish pricing mechanism for purchase of chemicals and fertilizer using quotation and purchase order.</p> <p>Example:</p> <p>Purchase order for chemical and fertilizer is recorded and maintained.</p> <p>The quotation and purchase order describes the product, price and terms and conditions.</p>	Yes
4.6.3.2	<p>Apogee Plantation purchased fertilizer from the suppliers using purchase order.</p> <p>The invoices dated 25/05/2021 from supplier describes the product pricing and payment terms.</p> <p>Document review on payment voucher issued to supplier is paid in timely manner as agreed by both parties.</p>	Yes
4.6.4.1	<p>Phone call interviewed with Apogee Plantation management informed does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes
4.6.4.2	<p>Phone call interviewed with Apogee Plantation management informed they does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes
4.6.4.3	<p>Phone call interviewed with Apogee Plantation management informed does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes
4.6.4.4	<p>Phone call interviewed with Apogee Plantation management informed does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	Apogee Plantation land titles and planting statement documents are review and there is no new land acquire. The last planting is year 2004. Review on photo evidences and interview with Apogee Plantation management team informed no high biodiversity area within the estate.	Yes
4.7.1.2	Apogee Plantation planting statement is review and field photos confirmed no replanting programme for year 2021. Thus, there is no PMM conducted.	Yes
4.7.2.1	Apogee Plantation estate map, planting statement and field photos are review and confirmed there is no peat land.	Yes
4.7.3.1	Apogee Plantation estate map, planting statement and field photos are review and confirmed there is no new planting. Therefore, no SEIA conducted.	Yes
4.7.3.2	Apogee Plantation estate map, planting statement and field photos are review and confirmed there is no new planting. Therefore, no SEIA conducted.	Yes
4.7.3.3	There is no new planting established within Apogee Plantation area, therefore no management plan nor SOP established.	Yes
4.7.3.4	There are no smallholders' scheme in Apogee Plantation certification. Therefore, not applicable.	Yes
4.7.4.1	Apogee Plantation planting statement is reviewed and site verification confirmed there is no new planting. Therefore, no soil map established.	Yes
4.7.4.2	Apogee Plantation planting statement is reviewed and site verification confirmed there is no new planting. Therefore, no topography map established.	Yes
4.7.5.1	Apogee Plantation planting statement and field photos provided are review and confirmed there is no new planting. Therefore, no topography map established.	Yes
4.7.5.2	Apogee Plantation planting statement and field photos provided are review and confirmed there is no new planting. Therefore, no monitoring management plans for fragile and marginal soil established.	Yes
4.7.5.3	Apogee Plantation planting statement is reviewed and there is no new planting. Therefore, no soil map established.	Yes
4.7.6.1	Apogee Plantation planting statement is review and interview with estate management via phone calls confirmed there is no new planting. Therefore, no FPIC conducted and no communities affected.	Yes
4.7.6.2	Apogee Plantation planting statement is review and field photos evidences provided confirmed there is no new planting. There are no sacred sites, therefore no management plan established.	Yes
4.7.6.3	Apogee Plantation planting statements are review and field photo provided confirmed there is no new planting. Therefore, no compensation or agreement established.	Yes

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



4.7.6.4	Apogee Plantation planting statements are review and field photos provided confirmed there is no new planting. Therefore, no compensation and agreement established.	Yes
4.7.6.5	Apogee Plantation planting statement is review and there is no new planting. Therefore, no assessment to identify customary right established.	Yes
4.7.6.6	Apogee Plantation planting statement is review and field photos provided confirmed there is no new planting. Therefore, no system establish for calculating the compensation for distribution.	Yes
4.7.6.7	Apogee Plantation planting statement is review and site verification confirmed there is no new planting. Therefore, no compensation plan established.	Yes
4.7.6.8	Apogee Plantation planting statement is review and there is no new planting. Therefore, 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.
	No non-conformity raised in previous audit.
<p><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></p> <p><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></p>	

4.5. Detail of Audit Findings in last audit

AUDIT OUTCOME		
During last Audit	1	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number 1	
Indicator # and Description:	4.4.4.2 The occupational safety and health plan shall cover the following: (j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals
Location:	Office
Description of Finding / Objective Evidence:	
In year 2019, there is no accident occur. However, annual accident reporting record was not submitted to DOSH	

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



Non Conformity Number 1			
Classification	<input checked="" type="checkbox"/> Major		<input type="checkbox"/> Minor
Raise by:	Mohd Nur Amin Bin Mohd Halim	Date Raise:	25/08/2020
Deadline for implementation		25/10/2020	
Root Cause Analysis (by company):			
Submission of annual accident reporting record to DOSH has been overlooked during the Annual MSPO Surveillance Audit			
Correction (by company):			
The company has subsequently submitted the Annual Accident Report online to DOSH and provided the record and evidences to the auditors for review.			
Corrective / Preventive Action (by company)			
The company has been reminded to submit Annual Accident Report to DOSH every year based on OSH Management Plan updated on 28/08/2020			
Review of Correction & Corrective / Preventive Action			
Review on the annual accident report for year 2019 the submission is through online to DOSH with reporting reference number JKPP8/63318/2019 dated 26/08/2020 with no accident reported.			
The management will monitor on the submission based on OSH Management Plan established updated on 28/08/2020 which to be submitted before 31 st January of the following year.			
The effectiveness of accident reporting will be review on the next audit.			
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Site verification: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Name of Lead Auditor: Mohd Nur Amin Bin Mohd Halim		Date of Closure: 15/09/2021	
Review of Implementation			
Document reviewed on the JKPP 8 form confirmed the annual accident report for year 2020 is submitted through online to DOSH dated 29/01/2021 with no accident reported.			
Name of Lead Auditor: Joseph Sim Siaw Seng		Date of Review: 29/06/2021	

4.6. Detail of Remote Audit Findings Identified during this audit

This section gives an overview of the non-conformities raised during this audit.

REMOTE AUDIT OUTCOME		
During this remote audit,	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



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	Office	APSB may consider improve the internal audit report on the strengths of audit results.
2	4.4.4.2	The occupational safety and health plan shall cover the following: 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.	Office	APSB may consider improve the safety meeting agenda on accident and injuries status.
3.	4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	Scheduled Waste Store	APSB may consider improve the monitoring on scheduled waste disposal.

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



5. CONCLUSION

Apogee Plantation Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit consisting of 1 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 conducted 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 estates:	1	
Total certified production area:	244.36	Ha
Certified FFBs Jan to April 2021:	1,461.62	Mt
Project FFBs May to Dec 2021:	4,000.00	Mt

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



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.

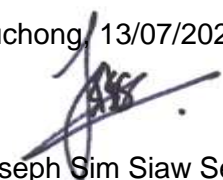
The structure of the audit is in accordance with the audit plan included in this summary report as annex.

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

<input type="checkbox"/>	Recommended for Certification
<input checked="" type="checkbox"/>	Recommended for Continuity of Certification
<input type="checkbox"/>	Recommended for Suspension of Certification

Puchong, 13/07/2021


Joseph Sim Siaw Seng
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 11/08/2021


Cheong, Chun Yuen (Robert)
TUV NORD (Malaysia) Sdn Bhd
Certifier / Approver

MSPO Certification Summary Report

Company Name: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



7. LIST OF STAKEHOLDERS

No stakeholders' consultation conducted 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: Apogee Plantation Sdn Bhd

Certifying Unit: Apogee Plantation Sdn Bhd

Client Number: 92-091

Audit Type: ASA 02

Mode of Audit: Remote



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