



MSPO CERTIFICATION SUMMARY REPORT

JK PLANTATIONS SDN. BHD.

SURVEILLANCE 03

Onsite Audit Date: 07/02/2023 – 08/02/2023

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MSPO Certification Summary Report

Company Name: JK Plantations Sdn. Bhd.

Certifying Unit: JK Plantations Sdn. Bhd,

Client Number: 92-131

Audit Type: ASA 03

Mode of Audit: Onsite



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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	Malaysian 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	Malaysian Palm Oil Certification Council
SDS	Safety Data Sheet

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1. INTRODUCTION

JK Plantations Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct a 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 JK Plantations 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 members. 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: Mohamad Norhisham Bin Mohd Salleh

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 Applied Science (Major In Agrobiology).

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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 training	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 and appointed as lead auditor for MSPO 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 ISO 9001:2015 Lead Auditor course.
Health and safety auditing on the farm and in processing facilities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed ISO 45001:2018 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 14001:2015 Lead auditor course and auditor for MSPO scheme
Completed High Conversation Value assessment	Attended and completed the HCV-HCS for producer 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	Muhammad Khairul Anuar Bin Azizul Hasan	Graduate in Agricultural Science	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)	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed MS2530 series of standards for Lead Auditors.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
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.	Muhammad Khairul Anuar Bin Azizul Hasan	Qualified as auditor based on audit log.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations	Yes
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 9001, 14001 and 45001 LA course	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 9001, 14001 and 45001 LA course	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed Basic SA 8000 training	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 9001, 14001 and 45001 LA course	Yes
Completed High Conversation Value assessment	Muhammad Khairul Anuar Bin Azizul Hasan	Attended and completed the HCV-HCS for producer online course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Muhammad Khairul Anuar Bin Azizul Hasan	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,; 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:

Surveillance audit conducted onsite from 07/02/2023 – 08/02/2023 covering the following activities but not limited to below:

Onsite:

- Background investigation;
- Review of documentation established but not limited to below;
 - Policies;
 - Estate map;
 - 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

The audit of the estate(s) 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 physical site inspections, observation of tasks and processes, interview workers and operation personnel, Delete if not applicable, review of documentation and data. Checklists and questionnaires were used to guide the collection of information.

Table 2-1: Estate Selected

Name of Estate	Coordinates
JK Plantations Sdn. Bhd.	5.849722°N; 117.299444°E

For the surveillance audit, JK Plantations Sdn. Bhd. has 1 estate. Therefore, no selection required.

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

JK Plantations is an oil palm plantation company located at 1st Floor, Lot 5, Block F, Bandar Kim Fung, Batu 4, Jalan Utara, 90000 Sandakan, Sabah.

The details of the estate as below:

Name of Estate	Location	Coordinates
JK Plantations Sdn. Bhd.	Sapi Nangoh, Telupid, Sabah.	5.849722°N; 117.299444°E

3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (Jan 2023 to Dec 2023)
	Total*	Production**	
JK Plantations Sdn Bhd	682.35	590.74	2,500.00
Total	682.35	590.74	2,500.00

*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 estate

Year / Estate	JK Plantations Sdn Bhd
1996	202.27
1997	135.46
2000	53.27
2001	28.62
2002	79.81
2004	42.93
2005	25.09
2008	9.47
2018	8.84
2019	4.98
Total mature	585.76
2019	4.98
Total Immature	4.98
Total	590.74

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3.3. Replanting program for estate

Year of replanting	Planted area (ha) in estate	Total area to be replanted (ha)
	JK Plantations Sdn. Bhd.	
Nil	There are no replanting programme established	Nil
TOTAL	0.00	0.00

3.4. Maps of Estate Location

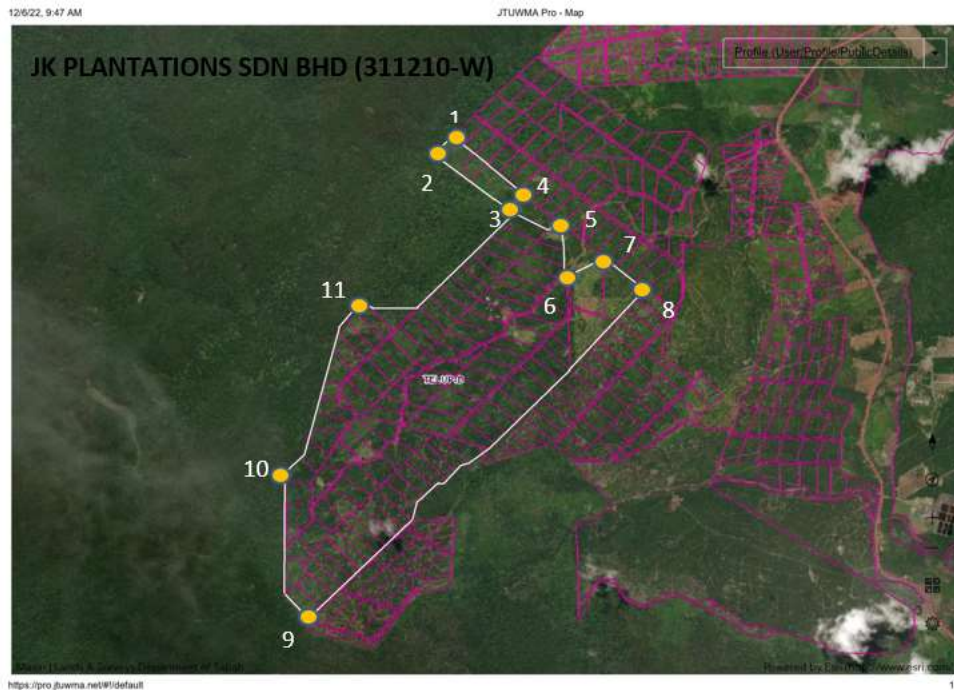


Figure 1: JK Plantation Estate Map

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4. CERTIFICATION ASSESSMENT

4.1. ASA 03

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:

The onsite surveillance three (03) audit is conducted from 07/02/2023 to 08/02/2023 covering one selected estates – JK Plantations Sdn. Bhd.

During the last surveillance audit, there four 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 stakeholders consultation conducted for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 09/01/2023 to announce the audit of the certified unit. As at audit date on 07/02/2023 there are no comments received.

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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	JKPSB established MSPO Policy dated 05/03/2019 signed by Director. The policy statement: The management will strive to adopt the MSPO standard for the production of quality and sustainable oil palm products in Malaysia. MSPO Policy is publicly displayed at estate notice board in Bahasa Malaysia and English. Field interviews with sampled harvesters and chemical sprayers informed they are briefed on MSPO Policy dated 09/02/2022.	Yes
4.1.1.2	JKPSB established MSPO Policy dated 05/03/2019 signed by Director. The policy emphasize commitment to continual improvement as follow: Management is also committed to continuous improvement practices by leveraging on human resources, processes and technology to ensure sustainable production of oil palm products.	Yes
4.1.2.1	JKPSB established SOP for Internal Audit dated 05/03/2019. SOP point no.4 describe frequency to conduct internal audit is once a year or when necessary. Latest internal audit conducted on 10/08/2022. JKPSB used internal audit checklist for the internal audit assessment. Onsite review on the internal audit report is established with no finding.	Yes
4.1.2.2	JKPSB established SOP for Internal Audit dated 05/03/2019. Onsite review of the internal audit report dated 10/08/2022. There is no findings raised by internal audit.	Yes
4.1.2.3	Review on the minutes of JKPSB management review meeting dated 16/08/2022 include discussion of internal audit result.	Yes
4.1.3.1	JKPSB conduct management review meeting dated 16/08/2022. Review the management review meeting minutes includes review and discussion on internal audit results. Onsite interviews with JKPSB management informed that management review meeting to be conduct once a year.	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.4.1	<p>JKPSB established Continuous Improvement Plan (CIP) updated 09/01/2023.</p> <p>The CIP established include topics for environmental, safety & health and social.</p> <p>For example:</p> <p>Improvement action: Replacement of old farm tractor;</p> <p>Expected outcome: Reduction of gas emission and optimised fuel consumption;</p> <p>Budget: RM 200,000;</p> <p>Timelines: 2030;</p> <p>Review and monitoring: Quarterly;</p> <p>Person In charge: Estate Manager & Assistant Manager;</p> <p>Status: In progress.</p>	Yes
4.1.4.2	<p>JKPSB established new technology, information and technique SOP dated 22/08/2019.</p> <p>SOP describes as follows:</p> <ol style="list-style-type: none"> 1. Receiving new information; 2. Trial implementation; 3. Management meeting for implementation review; 4. Result of trial. <p>Onsite visit and interviews with management informed there is no new technology currently implemented at the estate.</p>	Yes
4.1.4.3	<p>JKPSB established SOP for Continuous Improvement include new technology, information and technique dated 22/08/2019.</p> <p>The SOP describes workers who are involved in the implementation of new information and technique will be trained.</p> <p>Onsite visit and interviews 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>JKPSB established list of stakeholders updated 05/01/2023.</p> <p>The list of stakeholders include:</p> <ol style="list-style-type: none"> 1. Government agencies; 2. Non-governmental organization; 	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>3. Suppliers;</p> <p>4. Buyers ;</p> <p>5. Surrounding estate.</p> <p>Document review confirmed external stakeholders meeting conducted via tele-conference-email dated 31/01/2023.</p> <p>Stakeholders meeting includes feedback form, company policies, SOP complaint and grievance and others.</p> <p>Response from the external stakeholders (JKKP) is review and verified.</p>	
4.2.1.2	<p>JKPSB established list of publicly available and confidential documents.</p> <p>Example of documents:</p> <p>Public documents:</p> <ol style="list-style-type: none"> 1. Company policies; 2. SOPs. <p>Confidential documents:</p> <ol style="list-style-type: none"> 1. Financial report; 2. Workers payslip. <p>Onsite inspection at estate notice board sighted the public documents is displayed.</p>	Yes
4.2.2.1	<p>JKPSB established SOP for consultation and communication dated 05/08/2019.</p> <p>The procedure describes the method communicate with stakeholders includes:</p> <ol style="list-style-type: none"> 1. Writing; 2. Meeting; 3. Training; 4. Notice board. <p>The procedure also include information request handling. All the feedback shall be response within 5 working days. If the information request are confidential, the request will be elevated to manager for consideration and response within another 5 workings days.</p> <p>The external stakeholders meeting conducted via tele-conference-email dated 31/01/2023 includes agenda on social feedback form, company policies, SOP for Complaint and Grievance and others.</p> <p>The internal stakeholders meeting conducted on 04/01/2023 and 11/01/2023 includes agenda company policies, SOPs such as SOP for communication and consultation, social, safety and health and environmental.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.2.2	JKPSB appointed admin executive as person in charge for handling communication and consultation with stakeholders dated 05/03/2019.	Yes
4.2.2.3	JKPSB established list of stakeholders dated 02/01/2021 and latest updated on 04/01/2022. The SOP consultation and communication describes the timeframe to attend any request received within 5 working days, if the request of confidential document shall request approval from manager and response in another 5 working days. Review the stakeholders feedback form, there are information request from stakeholder on safety and health issues dated 31/01/2023.	Yes
4.2.3.1	JKPSB established the SOP Traceability dated 02/04/2019. Traceability SOP describes as follows: 1. FFB transport chit (record of FFB from block); 2. FFB delivery chit; 3. Mill weighbridge ticket; 4. Tonnage record. JKPSB use FFB transport chit and FFB delivery chit for transporting FFBs from estate to mills. Reviewed the delivery chit includes chit number, mill name, date delivery, vehicles number, driver name and acknowledgement.	Yes
4.2.3.2	JKPSB conducts regular inspections of traceability system during internal audit and monthly check by the estate manager. The internal audit conducted on 10/08/2022 with no findings raised on traceability.	Yes
4.2.3.3	JKPSB appointed admin clerk as person in charge for traceability system dated 03/01/2023.	Yes
4.2.3.4	JKPSB documented and maintained records of sales and FFB delivery to the mill. The SOP Traceability dated 02/04/2019 describes all records will be kept for 7 years. Review records of sales and delivery of FFBs documented from January to December 2022. Review in the delivery note includes DN number, mill name, date delivery, vehicles number, driver name and acknowledgement. Weighbridge ticket from mill includes ticket number, date, crop supplier, vehicle number, transporter, product, time, weight, DN number and acknowledgement.	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	Review on FFB delivery note from JKPSB to Sg Sugut Palm Oil Mill dated 31/01/2023 confirmed the delivery note is use as unique identification number and the DN number is captured in mill weighbridge ticket.	

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>JKPSB established list of related laws, regulations and guidelines updated 05/01/2023.</p> <p>Example:</p> <ol style="list-style-type: none"> Sabah Labour Ordinance 1950 (Sabah CAP 67); Prevention & Control of Infectious Diseases Act 1988; Minimum Wages Order 2022. <p>JKPSB established list of licenses and permits updated 04/01/2022.</p> <p>Example:</p> <ol style="list-style-type: none"> MPOB license valid dated 01/04/2022 – 31/03/2023; Trading license valid dated 01/01/2022 – 31/12/2023. 	
4.3.1.2	<p>JKPSB established list of related laws, regulations and guidelines updated 05/01/2023.</p> <p>Example:</p> <ol style="list-style-type: none"> Prevention & Control of Infectious Diseases Act 1988; Minimum Wages Order 2022. 	Yes
4.3.1.3	<p>JKPSB established list of related laws, regulations and guidelines dated updated 05/01/2023.</p> <p>The list remarks the related laws, regulation and guidelines will be review annually and update when necessary.</p>	Yes
4.3.1.4	Document review on the appointment letter, JKPSB appointed Admin Executive as person responsible for updating legal documents, regulations and licenses dated 05/03/2019.	Yes
4.3.2.1	<p>JKPSB land titles are native titles issued by Sabah Land Authority.</p> <p>Therefore, will not diminish land use rights of other users since the owner is native people.</p>	Yes
4.3.2.2	<p>JKPSB land titles are native titles issued by Sabah Land Authority.</p> <p>Document review on JKPSB land titles, the actual usage of land is cultivation of agricultural crops of economic value.</p>	Yes
4.3.2.3	JKPSB land titles includes maps, total area, location and boundary stone numbering.	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>JKPSB established procedure on boundary markers maintenance dated 23/08/2019.</p> <p>The procedure describes identify boundary marks and check boundary marks on timber/ tire plains based on GPS coordinate readings on the map.</p> <p>Onsite visit at block 31, boundary marker is marked with a boundary stone and wooden stick in red.</p>	
4.3.2.4	No dispute from previous owners since the JKPSB land titles are native titles issued by Sabah Land Authority.	Yes
4.3.3.1	JKPSB 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 JKPSB. Therefore, no maps established.	Yes
4.3.3.3	There is no customary land leased or owned by JKPSB. 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	<p>JK Plantations Sdn. Bhd established SIA dated 04/01/2023 –and 31/01/2023.</p> <p>The SIA conducted external stakeholders consultation via email dated, 31/01/2023.</p> <p>Internal stakeholders is conducted on</p> <p>The estate has includes identification of negative and positive impacts and action plan:</p> <p>Example:</p> <p>Positive impacts.</p> <p>Activities: Hiring workers;</p> <p>Social Aspects : Employment and improve peoples' standard of living;</p> <p>Action plan: Ensure continual compliance with Minimum Wages Order 2022;</p> <p>Status: Ongoing;</p> <p>Monitoring: Annually;</p> <p>PIC: Estate manager.</p>	Yes
4.4.2.1	JKPSB established Complaint and Grievance Procedure dated 02/04/2019.	Yes

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Indicator	Summary of Assessment	Compliance
	<p>The procedure describes the procedure will resolved within 10 days after received by supervisor. If supervisor not able to resolve will pass to estate manager to resolve within 10 days. If not able to settle will be elevated to Director and resolved within 30 days.</p> <p>Onsite visit at estate notice board, complaint and grievance procedure is publicly displayed and can be access by workers.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on the process to make complaint and grievance.</p>	
4.4.2.2	<p>JKPSB established Complaint and Grievances Procedure dated 02/04/2019.</p> <p>The procedure describes that complaint received will be resolved within 10 working days. For complaint that required respond from Director will be resolve within 30 working days.</p> <p>Document reviewed on complaint record, 3 complaints lodged as of audit date.</p> <p>Example:</p> <p>“Aduan: Sudah 2 hari kehabisan air dan belum diisi”;</p> <p>“Tarikh aduan: 19/07/2021”;</p> <p>“Tindakan: Pengurus ladang mengarahkan staff untuk menghantar air kepada pekerja yang terlibat”;</p> <p>“Tarikh tutup: 20/07/2021”.</p> <p>Onsite interviews with management and field interviews with sampled harvesters and chemical sprayers informed the water shortage issue have been solved.</p>	Yes
4.4.2.3	<p>JKPSB established Complaint and Grievances Procedure dated 02/04/2019.</p> <p>Onsite verification and interviews with sampled harvesters and chemical sprayers informed the complaint and grievance forms and box are placed at estate office that can be access by all workers and stakeholders.</p>	Yes
4.4.2.4	<p>Document reviewed on JKPSB briefing records and interview with workers informed the have been briefed on the complaint and grievance procedure dated 04/01/2022.</p>	Yes
4.4.2.5	<p>Document reviewed on JKPSB complaint records, there are 3 complaints lodged from July 2019 until audit date.</p> <p>All complaints have been resolved and recorded by estate management.</p>	Yes
4.4.3.1	<p>JKPSB provides job opportunity to local communities for estate operation such as lorry driver and office admin work.</p>	Yes
4.4.4.1	<p>JKPSB established Occupational Safety and Health (OSH) Policy dated 05/03/2019 signed by Director.</p>	Yes

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	<p>The policy states company is committed, so far as practicable, to implement and achieve the objective of the occupational safety and health policy.</p> <p>Onsite visit at the estate notice board, OSH Policy is displayed and can be access by workers.</p> <p>Document reviewed on briefing records and interview with sampled harvesters and chemical sprayers informed they have been briefed on OSH policy dated 09/02/2022.</p>	
4.4.4.2	<p>a JKPSB established OSH Policy dated 05/03/2019 signed by Director.</p> <p>Document reviewed on briefing records includes OSH Policy briefing conducted on 09/02/2022.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on the safety and health in the workplace.</p>	Yes
	<p>b HIRARC is established by JKPSB for respective operation activities applicable based on the risk assessment table, last updated 03/01/2023.</p> <p>The table with headings: Activity, Hazard, Risk and Effects, Risk Control (Existing Control), Risk Assessment after Control (Consequences, Likelihood, Risk rating, Description) Recommended Control and PIC.</p> <p>Example:</p> <p>Activity: "Mengumpul biji lerai";</p> <p>Hazard: "Habuk / duri termasuk celah kuku";</p> <p>Effect: "Cedera / luka kecil dekat tangan";</p> <p>Existing control: "Sarung tangan diberi kepada pekerja";</p> <p>Risk rating before: "L-3, S-2, R-6 (Medium)";</p> <p>Additional control: "Memberi latihan menombak, pemantauan alat pelindungan diri dan peti pertolongan cemas";</p> <p>Risk rating after: "L-2, S-1, R-2 (Low)";</p> <p>PIC: Assistant Manager.</p> <p>Site verification and interview with sampled harvesters informed they have been briefed on Harvesting SOP dated 16/07/2021.</p>	Yes
	<p>c i JKPSB established Annual Training Programme year 2022 and year 2023.</p> <p>JKPSB conducted training on chemical handling to workers such as Chemical Spraying SOP dated 19/08/2022.</p>	Yes

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Indicator	Summary of Assessment	Compliance
c ii	<p>Onsite visit at JKPSB chemical, lubricant and fertilizer store, SDS and warning signage are displayed.</p> <p>Example of SDS:</p> <ol style="list-style-type: none"> 1. K-Neutralizer; 2. Lubricant Petronas Urania 300 40. <p>Onsite verification all chemicals are arranged and kept in store properly with original label.</p>	Yes
d	<p>JKPSB HIRARC assessment table, type of PPE for chemical handling is identified in accordance to CHRA report dated 04/03/2019.</p> <p>Example:</p> <p>Hand glove, face mask, apron, goggle and boots.</p> <p>Document reviewed on PPE issuance records, workers are provided with proper PPEs for the assigned task.</p>	Yes
e	<p>JKPSB established safety work practice at chemical store dated 20/03/2019 and also adopt safety data sheet for chemical storage and handling.</p> <p>Document reviewed on training records, safety work practice at chemical store briefed to workers on 19/08/2022.</p> <p>Field interviews with JKPSB harvesters and chemical sprayers informed they have been briefed on the procedure.</p>	Yes
f	<p>Document reviewed on the appointment letter dated 08/03/2019, JKPSB appointed Assistant Manager as person responsible for safety and health.</p>	Yes
g	<p>JKPSB has total of 27 employees which is below DOSH requirement to conduct quarterly safety and health meeting. However, estate management decided to conduct the safety and health meeting quarterly.</p> <p>Document reviewed on minutes of JKPSB OSH meeting conducted on 25/08/2022 and attended by workers and management representatives.</p> <p>OSH meeting agenda discussed on PPE usage, workshop cleanliness, road safety and accident.</p>	Yes
h	<p>JKPSB established emergency response plan for emergency and accident handling dated 28/03/2019.</p> <p>Document reviewed on emergency response plan and onsite visit at estate notice board, emergency evacuation layout and emergency contact number are publicly displayed and can be access by workers.</p>	Yes

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	Emergency response plan briefing conducted on 04/08/2022. Onsite interview with estate workers informed they are briefed of the location of emergency assembly point.	
	<p>i Document review on the JKPSB training records and interview with estate workers informed they have attended the internal First Aid Training dated 10/03/2022.</p> <p>Onsite verification at estate notice board, emergency contact numbers are publicly displayed.</p> <p>Field a interviews with sampled harvesters and chemical sprayers informed first aid kits are available at estate office and chemical store.</p>	Yes
	<p>j Document reviewed on JKPSB accident records, no accident or injuries reported as to audit date.</p> <p>Annual Accident Report of JKPSB for year 2022 submitted to DOSH dated 03/02/2023. No accident reported in year 2022.</p>	Yes
4.4.5.1	<p>JKPSB established Social & Human Right Policy dated 05/03/2019 signed by Director.</p> <p>The policy states company is committed to ensure the good social practice and human rights is implement in estate.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed Social & Human Right Policy is displayed at estate notice board.</p> <p>Document reviewed on briefing records and interview with estate workers informed Social & Human Right Policy briefing conducted on 09/02/2022.</p>	Yes
4.4.5.2	<p>JKPSB established Social & Human Right Policy dated 05/03/2019 signed by Director.</p> <p>The policy states company does not engage in or support discriminatory practices and provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed there is no discriminatory practices in the estate.</p>	Yes
4.4.5.3	<p>JKPSB established contract agreement for workers in accordance to Sabah Labour Ordinance and signed by workers and management. Workers are paid either daily rate or agreeable piece rates.</p> <p>Worker contract agreement states the daily rate of RM 57.69 per day or agreeable piece rates, overtime rate (during normal overtime, rest day overtime and public holiday overtime), working hours, rest day and etc.</p> <p>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.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	Document reviewed on harvester pay slips against check-roll for the month of January 2023, the wages paid as per agreeable piece rates for FFB harvesting.	
4.4.5.4	Onsite interview with JKPSB estate manager and field interviews with sampled harvesters and chemical sprayers informed no contractors engaged for estate operations and other services. Therefore, no contractor worker wage available for review.	Yes
4.4.5.5	JKPSB established list of workers that contain name, gender, date of birth, date joined, job type, nationality and period of employment. Document reviewed on list of workers and interview with estate manager and workers informed no casual workers or contractor workers recruited.	Yes
4.4.5.6	JKPSB established employment contract for every worker recruited. The management provide fair contract that has been signed by both parties. The worker is briefed on the working contract terms and conditions, wage, position and a copy of working contract is provided to worker. Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on the contract terms and conditions and received a copy after signed.	Yes
4.4.5.7	Onsite interview with mandore informed JKPSB use the morning roll call to record workers reporting for work. Field interviews with sampled harvesters and chemical sprayers workers informed they have been briefed on the working hours when they signed the contract agreement and the working hours is displayed at notice board. Document reviewed on contract agreement includes the overtime rate according to Sabah Labour Ordinance 1967 requirement of 1.5 times hourly rate.	Yes
4.4.5.8	Document reviewed on contract agreement, JKPSB working hours are complying with Sabah Labor Ordinance 1950 (Chapter 67). Working hours as follows: Working hours: 6.00 am to 2.00 pm; Break time: 10.00 am to 11.00 am. The overtime is based on mutual basis. Onsite interview with management and field interviews with sampled harvesters and chemical sprayers informed they have been briefed on estate working hours and overtime rates. However no overtimes practice in the estate.	Yes
4.4.5.9	JKPSB provide pay slips to all workers documenting wage for the month and if any overtime performed based on input from the check roll book.	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Overtime rate are paid according to Sabah Labour Ordinance of 1.5 times for normal day.</p> <p>Reviewed on the pay slip of workers for working hours complied with legal regulations.</p> <p>Onsite interviews with sampled harvesters and chemical sprayers informed they understand the wages and overtime rates.</p>	
4.4.5.10	<p>Document reviewed on contract agreement and interview with sampled harvesters and chemical sprayers informed JKPSB provide benefits for both local and foreign workers such as medical care, annual leave, sick leave, accommodation, water, electricity, SOCSO and public holidays as listed in the employment contract.</p>	Yes
4.4.5.11	<p>Onsite visit at JKPSB worker quarters and interviews with sampled harvesters and chemical sprayers informed estate adopts industry best practices for living quarters with water, electricity, recreational area, gardening area provided and housing compound are well maintained.</p>	Yes
4.4.5.12	<p>JKPSB established Sexual Harassment Policy dated 05/03/2019 signed by Director.</p> <p>The policy statement to prevent sexual harassment and violence against women workers and other community.</p> <p>Onsite visit and interview with workers informed Sexual Harassment Policy is publicly displayed at notice board.</p> <p>Document reviewed on JKPSB complaint records, there is no complaint lodge for sexual harassment.</p> <p>Document reviewed on briefing record and interview with workers informed they have been briefed on Sexual Harassment Policy briefing dated 09/02/2022 and no sexual harassment occur in the estate.</p>	Yes
4.4.5.13	<p>JKPSB established Social & Human Right Policy dated 05/03/2019 signed by Director.</p> <p>Policy statement respect employees that have right and freedom to form or join trade union.</p> <p>Document reviewed on internal stakeholders meeting minutes and interview with estate manager and workers informed no union form by workers currently and internal stakeholders meeting as a method to communicate between workers and management.</p>	Yes
4.4.5.14	<p>JKPSB established Employment Policy dated 05/03/2019 signed by Director.</p> <p>The policy statement company committed to ensuring recruitment is in accordance with Malaysian laws and regulations. It shall ensure that no child or young person is employed pursuant to the Children and Young Persons (Employment) Act 1966.</p>	Yes

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	Field interviews with sampled harvesters and chemical sprayers informed the Employment Policy is publicly displayed at notice board. Document reviewed on list of workers and interview with estate workers informed there are no workers hired below 18 years old.	
4.4.6.1	JKPSB established annual training programme for year 2023 updated on 19/01/2023. Training programme included: 1. Company policy and procedures; 2. Chemical handling practices; 3. Emergency response plan. Document review on training records of year 2022, the training conducted as below: 1. First aid dated 14/03/2022; 2. Chemical handling dated 19/08/2022; 3. Harvesting dated 25/07/2022; 4. ERP training dated 04/08/2022.	Yes
4.4.6.2	JKPSB established training need analysis and training matrix for staff, mandore and workers updated 24/09/2021. Document reviewed training need analysis is based on job description as below: General workers allocated for training for: 1. Company policies dated 09/01/2022; 2. Complaint ad grievance SOP dated 22/11/2022.	Yes
4.4.6.3	JKPSB established annual training programme for year 2022 dated 03/01/2022 as a continuous training programme and updated annually. Training programme included: 1. Company policy and procedures on February 2023; 2. Harvesting SOP on July 2023; 3. Emergency response plan on March 2023; 4. PPE SOP on August 2023.	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	JKPSB established Environmental Policy dated 05/03/2019 signed by Director.	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Policy is available in Bahasa Malaysia and displayed at estate notice board.</p> <p>JKPSB conducted Environmental Policy briefing to workers on 09/02/2022.</p> <p>Field interviews with sampled harvester and sprayer informed they have been briefed on the Environmental Policy.</p>	
4.5.1.2	<p>a JKPSB established Environmental Policy dated 05/03/2019 signed by Director states the objective to be committed, responsible and strive for continuous improvement to preserve the environment and to achieve sustainable development goals.</p>	Yes
	<p>b JKPSB established Environmental Management Plan (EMP) dated 25/08/2022.</p> <p>The EMP include activity, aspect, impact, improvement plan / action, monitoring plan and PIC.</p> <p>Example:</p> <p>Activity: Storage of agrochemicals; Aspect: Spillage of agrochemicals; Impact: Pollution to environment.</p> <p>Improvement Plan: Designated chemical store, training and follow SOP.</p> <p>Review on briefing record for chemical handling conducted on 29/07/2022.</p> <p>Field interviews with sampled chemical sprayer informed they have been briefed on the chemical handling SOP and EMP.</p>	Yes
4.5.1.3	<p>JKPSB established Environmental Management Plan (EMP) dated 25/08/2022.</p> <p>Mitigation for negative impact and promotion for positive impact has been included in the EMP.</p> <p>Example of negative impact: Use of insecticides.</p> <p>Activity: Integrated Pest Management (IPM); Aspect: Reduce pest and disease outbreak; Positive impact: Reduce insecticide usage; Improvement plan: Training and upgrade the IPM knowledge.</p> <p>Field inspection sighted the IPM has been implemented.</p>	Yes
4.5.1.4	<p>JKPSB established CIP dated 09/01/2023 includes plans to promote the positive impact.</p> <p>Example:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Activity: Housing;</p> <p>Plan: Installation of septic tank;</p> <p>Outcome: Improved waste management and reduce water pollution;</p> <p>Action: Year 2023 budget;</p> <p>Timeframe: 31/12/2023;</p> <p>PIC: Estate Manager.</p> <p>Field interviews with estate management informed the process will be commence as per scheduled.</p>	
4.5.1.5	<p>JKPSB conducted company policies training to workers include Environmental Policy dated 09/02/2022.</p> <p>Field interviews with sampled harvester and sprayer informed they have been briefed on the Environmental Policy.</p>	Yes
4.5.1.6	<p>Environmental meeting for JKPSB conducted on 23/12/2022. The meeting agenda includes:</p> <ol style="list-style-type: none"> Briefing on EMP; Updated on HBV management plan for flora and fauna. <p>The meeting is conducted once a year involving estate management and workers.</p>	Yes
4.5.2.1	<p>JKPSB established baseline value for diesel consumption and electricity consumption from 2019 till 2021 as a guideline to monitor and compare actual diesel usage and actual electricity usage in year 2022.</p> <p>Reviewed the diesel consumption record for year 2022 the diesel usage is above the average baseline value due to low FFB production with normal FFB evacuation.</p> <p>Review the electricity consumption record for year 2022 the electricity usage is above the average baseline due to low FFB production with same operation hour for electricity usage.</p> <p>JKPSB established energy management plan dated 10/08/2022 to reduce energy consumption describe as follows:</p> <ol style="list-style-type: none"> Established scheduled and preventive maintenance for farm tractors, lorry, cars, and motorcycle; Improve worker electricity saving awareness. <p>Review on vehicle maintenance record dated 13/01/2023, farm tractor MF 02 is regularly service and maintained to reduce significant pollutions.</p>	Yes
4.5.2.2	<p>JKPSB established annual budget for usage of diesel for farm operation and delivery of FFB.</p> <p>The actual diesel usage is monitored monthly and compared against the budget.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Diesel consumption for year 2022 is higher due to the low FFB production and the farm tractors and lorry run under loaded for FFB.</p> <p>Electricity consumption for year 2022 is higher due to low FFB production with same operation hour for electricity usage.</p>	
4.5.2.3	<p>Site inspection and interviews with estate management informed JKPSB currently did not use any renewable energy system.</p> <p>CIP dated 09/01/2023 include application of solar energy at housing area with timeline to be implement on year 2025.</p>	Yes
4.5.3.1	<p>JKPSB established waste management plan dated 10/08/2022 identifying wastes category as solid, liquid, gaseous and noise.</p> <p>Example of wastes:</p> <p>Solid</p> <p>Sources: Worker quarters;</p> <p>Type of waste: Food waste.</p> <p>Liquid</p> <p>Sources: Chemical store;</p> <p>Type of waste: Chemical mixture spillage water during chemical mixing.</p> <p>Gaseous</p> <p>Sources: Vehicle and machinery exhaust;</p> <p>Type of waste: Carbon Dioxide CO₂ and Carbon Monoxide CO.</p> <p>Noise:</p> <p>Sources: Transportation;</p> <p>Type of waste: Noise of running vehicles.</p>	Yes
4.5.3.2	<p>a JKPSB established waste management plan dated 10/08/2022.</p> <p>The assessment includes type of waste and improvement plan as below:</p> <p>Waste: Empty fertilizer bags;</p> <p>Source: Manuring;</p> <p>Improvement plan: Reused to collect loose fruits;</p> <p>PIC: Store keeper;</p> <p>Review the empty fertilizer bag records dated 03/10/2022 and 10/01/2023, the empty fertilizer bags reused for loose fruit collection and domestic waste collection bag.</p> <p>Field interviews with sampled chemical sprayer informed they reuse the fertilizer bag for loose fruit collection and domestic waste collection bag.</p>	Yes

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	<p>b JKPSB established 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>Field interviews with sampled chemical sprayers informed they reuse the empty chemical containers after the empty chemical containers been triple rinsed and marked 'X'.</p>	Yes
4.5.3.3	<p>JKPSB established SOP management of scheduled waste dated 20/03/2019 describes the handling of scheduled waste includes storage and disposal of scheduled waste.</p> <p>Clause 6.1 describes:</p> <ol style="list-style-type: none"> 1. Safe and correct handling of scheduled waste practices should be practiced by all employees involved in the handling of scheduled waste to avoid injury caused by exposure to scheduled waste or spills that result in environmental pollution; 2. Scheduled waste storage should be stored in a suitable area that is in the scheduled waste store. Stores should be well designed and maintained to prevent spills or leaks; 3. All scheduled waste storage areas or containers must be properly and clearly labelled in accordance with the Third Schedule of the Scheduled Waste Regulations 1989. <p>Reviewed the empty chemical containers record dated 01/06/2022 the amount of empty pesticides container recorded to be reuse for chemical spraying activities.</p> <p>In addition, JKPSB adopt the SDS for handling of used chemicals and disposal.</p> <p>Field interviews with sampled chemical sprayers informed they understand of the safe handling of used chemicals and disposal.</p>	Yes
4.5.3.4	<p>JKPSB established SOP for disposal empty chemical container dated 20/03/2019.</p> <p>SOP describes:</p> <ol style="list-style-type: none"> 1. All empty chemical containers must be triple rinsed, label, punctured and kept at proper storage; 2. All empty chemical container shall be disposed via authorized contractor. <p>Site inspection at chemical store and interviews with sampled chemical sprayer informed the used chemical containers marks with "X" and reuse for chemical premix purposes only.</p>	Yes

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4.5.3.5	<p>JKPSB domestics wastes are disposed at designated landfill sites with distance far from housing and water source.</p> <p>Site inspection at field block B7 1996 observed the landfill located more than 500 meter away from housing and water sources. The landfill signage is installed for awareness purposes.</p>	Yes
4.5.4.1	<p>JKPSB established waste management plan dated 10/08/2022 include identified source of wastes into solid, liquid and gaseous.</p> <p>Example source and waste:</p> <ol style="list-style-type: none"> 1. Domestic waste from housing; 2. Carbon monoxide from farm tractor. 	Yes
4.5.4.2	<p>JKPSB established Waste Management Plan dated 10/08/2022 include management or improvement plan to reduce pollutants.</p> <p>Example:</p> <p>Source: Farm tractor or vehicle;</p> <p>Waste: CO₂, CO;</p> <p>Treatment method: Regular vehicle maintenance.</p> <p>Review on vehicle maintenance record dated 13/01/2023, farm tractor MF 02 is regularly service and maintained to reduce significant pollutions.</p>	Yes
4.5.5.1	<p>a JKPSB established water management plan dated 10/08/2022 describes source and usage.</p> <p>Source: Rain water and River;</p> <p>Usage: Domestic and field operations.</p>	Yes
	<p>b JKPSB established buffer zone protection SOP dated 23/08/2019 includes the river or stream identification, buffer zone protection, monitoring record of river protection and PIC.</p> <p>Latest water analysis report dated 30/01/2023 is review and analysis result is within the limits of Class IIB and Class III under National Water Quality Standard for Malaysia (NWQSM).</p> <p>JKPSB established 'Rekod Kawal Selia Persempadan Hutan Simpan, Hidupan Liar dan Sungai' month of December 2022'.</p> <p>The record is used to inspect the condition of stream, signboard, the area near reserve forest, and wildlife. The inspection record shows the condition of river or stream, signage and wildlife are well maintained.</p>	Yes
	<p>c JKPSB empty chemical containers washing and rinsing water is recycled for premix usage.</p>	Yes

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	Field interviews with sampled chemical sprayer informed the rinsing water from the empty chemical container is reuse for chemical premix.	
	d JKPSB established River Protection Procedure dated 23/08/2019 to monitor the buffer zone along stream water flowing though the estate. Field interviews with sampled chemical sprayer informed no chemical spraying and fertilizing allowed at buffer zone area. During field inspection, sighted the buffer zone are well maintain with vegetation and no activities of chemical spraying and fertilizing observed.	Yes
	e Field inspection at JKPSB buffer zone along the stream is well maintain with no natural vegetation removed.	Yes
	f Site inspection and interviews with JKPSB estate management verify there are no bore wells constructed to extract ground water.	Yes
4.5.5.2	Site inspection at JKPSB observed there are no bunds or weirs or dams constructed across the stream.	Yes
4.5.5.3	JKPSB established water management plan dated 10/08/2022. Water harvesting is practice throughout the facilities and housing in JKPSB to use for domestic and operation activities.	Yes
4.5.6.1	a JKPSB established High Biodiversity Value Management Plan dated 20/10/2022 to monitor wildlife in and around the estate. JKPSB established wildlife sighted record. Example: Squirrels, snakes, lizard monitor, pangolin. Field interviews with sampled harvester and chemical sprayer informed no hunting are allowed and any sighted of wildlife they will report to the management.	Yes
	b JKPSB established High Biodiversity Value Management Plan dated 20/10/2022. Field inspection at JKPSB estate notice board, the policy and type of protected animal species are displayed. Field interviews with sampled harvester and chemical sprayer informed they are aware on type of protected wildlife such as 'Wild Boar' and no illegal hunting within the estate area.	Yes
4.5.6.2	a JKPSB established High Biodiversity Value Management Plan report dated 20/10/2022. Below is the listed action plan: 1. No Hunting inside the plantation area; 2. Signboard installation at the estate entrance to informed the stakeholders;	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>3. Record of wild life sighted within the estate.</p> <p>JKPSB established signage displayed at estate including wildlife protection photo and the statement 'Prohibited from hunting wildlife under the Wildlife Conservation Enactment 1997 anyone who violates these regulations can be fined RM 50,000 or imprisoned for 5 years or both'.</p>	
	<p>b JKPSB established rare, threatened and endangered species protection policy signed by Director dated 05/08/2019 state as below:</p> <p>JKPSB has zero tolerance toward hunting, capturing, poaching, injury, possession and killing of Rare, threatened and endangered (RTE) species in the plantation premises, which are near to the forest reserves or within a protected area with high conservation value (HCV).</p> <p>Field interviews with sampled harvester and chemical sprayer informed they have been briefed on protection of wildlife and penalty in hunting or capturing any of wildlife.</p>	Yes
4.5.6.3	<p>JKPSB established wildlife monitoring logbook.</p> <p>Review on the wildlife monitoring logbook verified the worker have sighted monkey dated 09/09/2022 at field block B6.</p>	Yes
4.5.7.1	<p>JKPSB Environmental Policy dated 05/03/2019 has a statement for Zero Burning statement zero burning on all oil palm cultivation activities.</p> <p>No signs of open burning observed during site inspection at landfill, housing quarters and field.</p>	Yes
4.5.7.2	<p>Field interviews with estate manager and site inspection at JKPSB field blocks condition, there is no disease observed at field operations that required burning method to be treated. Therefore, no special approval for open burning from relevant authorities.</p>	Yes
4.5.7.3	<p>Site interviews with estate manager and site inspection at JKPSB field block condition, there is no infected oil palm observed at field operations that required burning method.</p> <p>Therefore, no application for approval of controlled burning.</p>	Yes
4.5.7.4	<p>JKPSB adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as a guideline to conduct new planting and replanting practices.</p> <p>Field inspection and interviews with estate manager informed no replanting activity for year 2022 and 2023.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>JKPSB adopted Field Book Oil palm planting volume 1, 2 & 3 as SOP for best management practices.</p> <p>JKPSB established SOP dated 20/03/2019 for FFB harvesting, pesticide handling, chemical spraying and fertilizer application.</p> <p>Field interviews with sampled harvester and chemical sprayer informed they have been briefed on the SOPs.</p> <p>Example:</p> <ul style="list-style-type: none"> • Training SOP for harvester dated 25/07/2022; • Training for chemical sprayer dated 19/08/2022. <p>Field inspection the field block condition observed best practices are implemented such as fronds are stacked.</p>	Yes
4.6.1.2	<p>JKPSB adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as guideline for planting on slopes.</p> <p>The guideline includes soil management on steep terrains, planting of cover crops, planting on slope, degree and management plan to prevent soil erosion.</p> <p>Site inspection at the altitude reading verified at field block 35, planting on slope is approximately not more than 250m and below the MPOB requirements.</p> <p>Field inspection and interview with estate management informed the topography at JKPSB is within the permissible slopes.</p>	Yes
4.6.1.3	<p>JKPSB established block marker for each block includes details such as block number, field size and year of planting.</p> <p>Example:</p> <p>Block: B1;</p> <p>Field size: 63.17 acre;</p> <p>Year planted: 1996.</p>	Yes
4.6.2.1	<p>JKPSB established documented financial and budget plan for 3 years from 2023 to 2025 includes:</p> <ol style="list-style-type: none"> 1. Financial projection; 2. Long Term Management Plans; 3. Expected FFB output; 4. Oil Palm Mature – Budget & Projection Operation Cost. 	Yes
4.6.2.2	<p>JKPSB established planting statement include the replanting program dated 31/12/2021 with first replanting plan on year 2026.</p>	Yes
4.6.2.3	<p>JKPSB established documented financial and budget plan for 3 years from 2023 to 2025 includes:</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> 1. Financial projection; 2. FFB cost per ton; 3. Expected FFB output; 4. Price forecast; 5. Expenses. 	
4.6.2.4	<p>JKPSB established monthly monitoring for the FFBs production. Documents reviewed on the monthly FFB production year 2022.</p> <p>The business plan is monitored through profit and loss statement on monthly and yearly basis for year 2022.</p>	Yes
4.6.3.1	<p>JKPSB manage purchasing of products by receiving quotation and invoice from seller.</p> <p>Documents review verified the quotation for purchasing of diesel states the proposed price with invoice issued based on the agreed price.</p>	Yes
4.6.3.2	<p>JKPSB purchases of products using a quotation and invoice system.</p> <p>The payment is made based on terms and conditions stated in the invoice provided by the supplier and issuance of payment voucher as acknowledge and record of payment.</p>	Yes
4.6.4.1	<p>JKPSB does not engaged contractors for field operations, transportation and others services.</p> <p>Therefore, no records of briefing established.</p>	Yes
4.6.4.2	<p>JKPSB does not engage any contractors. Therefore, no contract agreement established</p>	Yes
4.6.4.3	<p>JKPSB does not engage any contractors. Therefore, no contract agreement established.</p>	Yes
4.6.4.4	<p>JKPSB does not engage any contractors. Therefore, no contract agreement established.</p>	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	JKPSB planting statement and estate map are reviewed and there are no new planting carried out within the estate. The 1 st planting is conducted on 1996 and last planting is in year 2019. There is no new planting conducted in 2022, thus no biodiversity assessment required.	Yes
4.7.1.2	JKPSB planting statement, estate map and land titles are reviewed. The 1 st planting in year 1996 and last planting in year 2019. There is no replanting and new planting in year 2022. Therefore, no EIA or PMM required to establish.	Yes
4.7.2.1	JKPSB planting statement and map are reviewed, there is no peat land. Therefore, no soil map established.	Yes
4.7.3.1	JKPSB planting statement and estate map are reviewed. 1 st planting in year 1996 and last planting in year 2019, there is no new planting carried out within the estate. Therefore, no SEIA conducted.	Yes
4.7.3.2	JKPSB planting statement and estate map are reviewed. 1 st planting in Year 1996 and last planting in year 2019 and there is no new planting carried out within the estate. Therefore, no SEIA conducted.	Yes
4.7.3.3	JKPSB planting statement and estate map are reviewed. 1 st planting in Year 1996 and last planting in year 2019 and there is no new planting carried out within the estate. Therefore, no SEIA conducted.	Yes
4.7.3.4	There is no smallholders' scheme in JKPSB certification. Therefore, not applicable.	Yes
4.7.4.1	JKPSB planting statement and estate map are reviewed and there is no new planting carried out within the estate. Therefore, no soil map established.	Yes
4.7.4.2	JKPSB planting statement and estate map are reviewed and there is no new planting carried out within the estate. Therefore, no topography map established.	Yes
4.7.5.1	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no topography map established and no permit available.	Yes
4.7.5.2	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no plan established.	Yes
4.7.5.3	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no soil map established.	Yes
4.7.6.1	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no FPIC conducted and no communities affected.	Yes

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4.7.6.2	JKPSB planting statement is review and there is no new planting carried out within the estate. Onsite visit and interview with management and workers informed there are no sacred sites, therefore no management plan established.	Yes
4.7.6.3	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no SOP on handlings any customary land ownership and compensation established.	Yes
4.7.6.4	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no compensation and agreement established.	Yes
4.7.6.5	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no identification and assessment of legal and recognized customary rights established.	Yes
4.7.6.6	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no system established for calculating the compensation for distribution.	Yes
4.7.6.7	JKPSB planting statement is review and there is no new planting carried out within the estate. Therefore, no compensation plan established.	Yes
4.7.6.8	JKPSB planting statement is review and there is no new planting carried out within the estate. 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.
X	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>	

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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

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

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

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	Office	JKPSB Management could improve on monitoring complaint and grievance status.
2.	4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. b) The risks of all operations shall be assessed and documented.	Office	JKPSB could improve on the HIRARC for: 1. Carpenter works 2. Ramp area
3.	4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.	Scheduled Wastes Store	JKPSB Could improve the disposal of empty chemical containers.

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5. CONCLUSION

JK Plantations 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 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 estate:	1
Total certified production area:	590.74 Ha
Certified FFBs Jan 2023:	112.06 Mt
Project FFBs Feb to December 2023:	2,292.00 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, 06/03/2023

Mohamad Norhisham Bin Mohd Salleh
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 13/03/2023

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

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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.

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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 of 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