

MSPO CERTIFICATION SUMMARY REPORT

KHOO GHET TING ESTATES SDN. BHD.

SURVEILLANCE 04

Onsite Audit Date: 04/12/2023 – 05/12/2023

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MSPO Certification Summary Report

Company Name: Khoo Ghet Ting Estates Sdn. Bhd.
 Certifying Unit: Khoo Ghet Ting Estates Sdn. Bhd.
 Client Number: 92-140
 Audit Type: ASA 04
 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	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

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1. INTRODUCTION

Khoo Ghet Ting Estates 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 Khoo Ghet Ting Estates 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 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	Graduate in Applied Science (Major In Agrobiology).
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	

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Requirement	Qualifications
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	5 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors.
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 estate processes and activities 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
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 and English.

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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	Khairul Anwar Bin Ismail	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)	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Khairul Anwar Bin Ismail	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.	Khairul Anwar Bin Ismail	Qualified and appointed as Lead auditor for MS2530 scheme.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Field working experience in the palm oil sector or demonstrable equivalent	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Khairul Anwar Bin Ismail	Successfully completed IMS ISO 9001, 14001, 45001 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	Khairul Anwar Bin Ismail	Successfully completed IMS ISO 45001:2018 Lead Auditor course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Khairul Anwar Bin Ismail	Successfully completed Basic SA 8000 training.	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Khairul Anwar Bin Ismail	Successfully completed IMS ISO 14001:2015 Lead auditor course and auditor for MSPO scheme.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Completed High Conversation Value assessment	Khairul Anwar Bin Ismail	Attended and completed the HCV-HCS for producers online course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Khairul Anwar Bin Ismail	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:

The Surveillance audit conducted onsite on 04/12/2023 – 05/12/2023 covering the following activities but not limited to below:

Onsite:

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

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- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit;
- Assessment reporting;

On-site Assessment

The audit of the 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 physical 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.

Name of Estate	Coordinates
Khoo Ghet Ting Estates Sdn. Bhd.	5° 48' 17.99" N; 117° 46' 44.39" E

For the surveillance 04, Khoo Ghet Ting Estates 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

Khoo Ghet Ting Estates Sdn. Bhd. is an oil palm plantation company located at Lot 145, Taman Tshun Ngen, Mile 5, Jalan Labuk, 90007 Sandakan, Sabah.

The details of the estate as below:

Name of Estate	Location	Coordinates
Khoo Ghet Ting Estates Sdn.Bhd.	Mile 27 and Mile 28, Labuk Road, Sandakan, Sabah	5° 48' 17.99" N; 117° 46' 44.39" E

3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (January 2023 - December 2023)
	Total*	Production**	
Khoo Ghet Ting Estates Sdn. Bhd.	155.89	148.73	1,200.00
Total	155.89	148.73	1,200.00

*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

Estate / Year	Khoo Ghet Ting Estates Sdn Bhd
1995	19.74
1996	14.22
1997	21.17
1998	37.76
1999	24.28
2000	29.54
2013	2.02
Total Mature	148.73
Total Immature	-
Total Oil Palm (ha)	148.73

3.3. Replanting program for estate

Year of replanting	Planted area (ha) in division		Total area to be replanted (ha)
	Mile 27	Mile 28	
2023	67.53	25.36	92.89

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Year of replanting	Planted area (ha) in division		Total area to be replanted (ha)
	Mile 27	Mile 28	
2024	24.28	-	24.28
2025	29.54	-	29.54
2038	2.02	-	2.02
Total	123.37	25.36	148.73

3.4. Maps of Estate Location



Figure 1: Khoo Ghet Ting Estates Sdn. Bhd. location.

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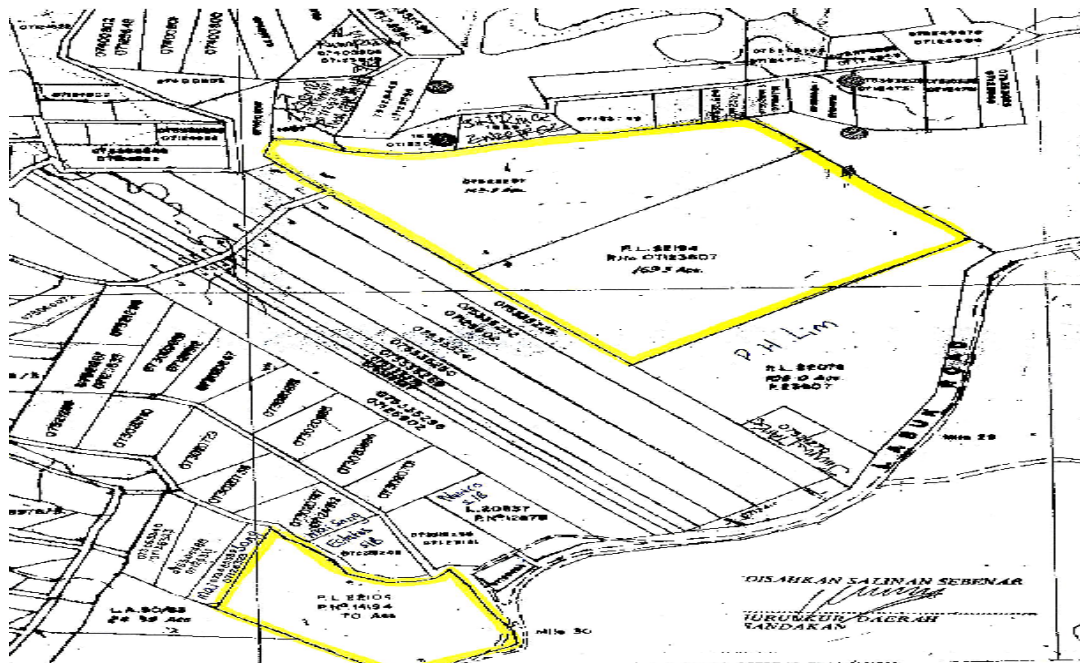


Figure 2: Khoo Ghet Ting Estates Sdn. Bhd. map.

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4. CERTIFICATION ASSESSMENT

4.1. ASA 04

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 04:

The Onsite Surveillance audit 04 is conducted on 04/12/2023 to 05/12/2023 covering one estate.

During the last last surveillance audit, there are 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 03/11/2023 to announce the audit of the certified unit. As at audit date on 04/12/2023 there are no comments received.

4.3. Summary of Assessment

Principle and Criteria Assessment Summary

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

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Khoo Ghet Ting Estates Sdn. Bhd. (KGTESB) established MSPO policy updated on 01/11/2023 signed by Director.</p> <p>The policy states that KGTESB will adhere to the following key principles:</p> <ul style="list-style-type: none"> • Management commitment and responsibility; • Transparency; • Compliance to legal requirements; 	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Social responsibility, health, safety and employment conditions; Environment, natural resources, biodiversity and ecosystem service; Best practices. <p>MSPO policy available in Bahasa Malaysia and English and displayed at estate notice board.</p> <p>Training records on MSPO policy carried out on 20/09/2023 to all workers were reviewed and verified.</p> <p>Field interviews with workers informed, they have been briefed on the MSPO policy.</p>	
4.1.1.2	The MSPO policy updated on 01/11/2023 described KGTESB shall strive for continual improvement by harnessing its resources of people, processes and technology in order to ensure the continuous production of oil palm products is in sustainable manner.	Yes
4.1.2.1	<p>KGTESB established internal audit procedure, document number 4.1.2.1 updated on 09/12/2022 with a flow chart describing the process.</p> <p>The procedure described that the frequency of internal audit is once a year.</p> <p>Latest internal audit carried out on 27/11/2023 was reviewed and verified.</p>	Yes
4.1.2.2	<p>KGTESB established internal audit procedure, document number 4.1.2.1 updated on 09/12/2022 with a flow chart describes the process of internal audit.</p> <p>Internal audit carried out by using the internal audit checklist dated 27/11/2023. There are two (2) non-conformities was raised.</p>	Yes
4.1.2.3	Result of internal audit is presented and discussed during the KGTESB 12 th management meeting dated 28/11/2023.	Yes
4.1.3.1	<p>KGTESB carried out management review on 28/11/2023 after completion of internal audit with agenda as follows:</p> <p>Agenda:</p> <ol style="list-style-type: none"> To verify Internal audit finding; Discussion on management issues. <p>Example: Agenda No. 2, verify internal audit finding</p> <p>Issue: Medical surveillance for workers</p> <p>Status: KGTESB conducted medical surveillance dated 07/11/2023.</p>	Yes
4.1.4.1	<p>KGTESB established Continual Improvement Plan (CIP) updated on 28/12/2022.</p> <p>Topics discussed in the CIP include social, environmental, safety & health and land titles.</p> <p>Example:</p> <p>Activity: Labour quarter upkeep and maintenance;</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Improvement plan: Estate person in-charge to pay attention to upkeep the quarters in good condition;</p> <p>Expected outcome: Provide better living environment for the workers;</p> <p>Time frame: 4 years;</p> <p>Site inspection at labour quarter observed the condition is well maintained.</p>	
4.1.4.2	<p>KGTESB established procedure new technology, information and techniques updated on 09/12/2022.</p> <p>The SOP describe process for implementation of new technology:</p> <ul style="list-style-type: none"> • Identification; • Implementation and control. <p>Document review and interview with estate management informed there is no new technique or new technology used currently.</p>	Yes
4.1.4.3	<p>KGTESB established procedure new technology, information and techniques updated 09/12/2022.</p> <p>The SOP describe for implementation and control as follows:</p> <ul style="list-style-type: none"> • To train operators or the employees involved in implementation of new information, techniques, equipment etc; • To ensure that monitoring format of new implementation are revised and approved by the manager. <p>The flow chart for new technology, information and techniques include:-</p> <ul style="list-style-type: none"> • Evaluation of pilot study/financial and risks: Economical viable, • applicable and service back up; • Establish work procedure: Target group and training guideline; • Implementation: Record (efficiency and downtime) and checklist. <p>Interview with estate 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>KGTESB established consultation and communication flowchart, document number KGTESB-4.2.2 reviewed on 01/09/2023.</p> <p>KGTESB established stakeholders list reviewed on 03/11/2023 includes government agencies, supplier, neighbour and palm oil mill, collecting center and NGOs.</p> <p>Document review on external stakeholders meeting minute, the procedure is communicated to external stakeholders dated 28/11/2023. Reviewed feedback from internal stakeholders dated 28/11/2023.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>External and internal stakeholders meetings for year 2023 carried out through physical meeting on 28/11/2023.</p> <p>There is no negative feedback or request recorded in the meeting minutes and feedback forms.</p> <p>Field interviews with workers informed they have been briefed on the Consultation and Communication flow chart dated 28/11/2023.</p> <p>During site visit, observed flowchart displayed on estate notice boards.</p>	
4.2.1.2	<p>KGTESB established list of transparency and information, document number KGTESB-4.2.1 updated on 01/09/2022.</p> <p>The document categorized as below:</p> <ul style="list-style-type: none"> Public document: e.g. labour license, standard operating procedure, complaint and grievances form, policies, etc; Confidential document: e.g. copy of director IC, company budget, memorandum of article, etc; <p>No changes to the list of documents.</p>	Yes
4.2.2.1	<p>KGTESB established the consultation and communication flowchart, document number KGTESB-4.2.2 reviewed on 01/09/2023.</p> <p>Consultation and communication flow chart and company policies briefed to external stakeholders during external stakeholders meeting minutes dated 24/12/2022.</p> <p>Internal stakeholders have been briefed regarding this procedure regularly during morning muster.</p> <p>During site visit, observed consultation and communication flow chart displayed at estate notice board.</p> <p>Field interviews with workers informed they understand the procedure.</p>	Yes
4.2.2.2	<p>KGTESB appointed Director as person in-charge for consultation and communication dated 18/04/2023.</p> <p>The information on appointed person in charge is stated in the SOP.</p>	Yes
4.2.2.3	<p>KGTESB established stakeholders list reviewed on 03/11/2023 include suppliers, surrounding committee, government authorities, collection centre, transporters and NGOs is available and reviewed.</p> <p>KGTEESB has also established map consisting of surrounding stakeholders for reference and review.</p> <p>There are no negative feedbacks from the stakeholders based on the latest external stakeholder meeting minutes dated 28/11/2023 and internal stakeholders feedback dated 28/11/2023.</p> <p>Consultation and communication flow chart include period to solve the input from stakeholders is within 14 days.</p>	Yes
4.2.3.1	<p>KGTESB established SOP for traceability document number KGTESB-4.2.3 reviewed on 10/05/2023 for FFB delivery from field to mill.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>SOP describes:</p> <ul style="list-style-type: none"> i. Field record book; ii. FFB record book; iii. Delivery note to Mill; iv. Record of FFB sale book. <p>Record of FFB sales book is kept for seven (7) years.</p> <p>KGTESB use FFB delivery chits as documents from estate for transporting FFBs to mills. KGTESB received mill weighbridge ticket as a proof of FFB delivery.</p> <p>The records include FFB record from FFB checker, dispatch chit, and weighbridge ticket.</p> <p>During document review, FFB record books, delivery notes and weighbridge tickets were verified.</p> <p>The unique number is the FFB delivery order number.</p> <p>Example of information on Oil Mill weighbridge ticket for Estate includes:</p> <ul style="list-style-type: none"> i. Date: 19/09/2023; ii. Delivery note no: 2434; iii. Mill: LCP Palm Oil Mill; iv. W/bridge ticket no: 070811; v. Net weight: 10,720 Kg. <p>Example of Information Estate Delivery Order:</p> <ul style="list-style-type: none"> i. FFB delivery chit number: 2434; ii. Date: 19/09/2023; iii. Estate: Khoo Get Thing Estates; iv. Lorry No: SS 6501L. <p>Final weight of FFB is based on Oil Mill's weighbridge ticket.</p>	
4.2.3.2	<p>KGTESB carried out internal audit on 27/11/2023 include traceability system.</p> <p>There are no findings for traceability.</p>	Yes
4.2.3.3	<p>KGTESB appointed estate in-charge as person responsible for traceability system dated 18/04/2023</p> <p>No changes to person in charge.</p>	Yes
4.2.3.4	<p>KGTESB records of sales and delivery of FFB will be verified by estate in-charge on daily basis.</p> <p>Sampled records are available and well maintained.</p> <p>Example:</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> i. FFB delivery chit; ii. Mill weighbridge; iii. Loading chit record book. <p>The SOP for traceability states all records related to traceability will be kept for 7 years.</p> <p>The unique number of both documents is the FFB delivery order number.</p> <p>Example of information on Oil Mill weighbridge ticket for Estate includes:</p> <ul style="list-style-type: none"> i. Date: 19/09/2023; ii. Delivery note no: 2434; iii. Mill: LCP Palm Oil Mill; iv. W/bridge ticket no: 070811; v. Net weight: 10,720 Kg. <p>Example of Information Estate Delivery Order:</p> <ul style="list-style-type: none"> i. FFB delivery chit number: 2434; ii. Date: 19/09/2023; iii. Estate: Khoo Get Thing Estates; iv. Lorry No: SS 6501L. <p>All the stated information can be trace to KGTESB FFB delivery note.</p>	

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>KGTESB has established list of legal document applicable for estate operations.</p> <p>Latest list updated on 01/11/2022. The list will be update when necessary.</p> <p>List of relevant licenses verified as below;</p> <ul style="list-style-type: none"> 1. MPOB license number 621941002000 for KGTESB Sdn. Bhd valid for one (1) year from 26/06/2023 to 31/05/2024; 2. Jabatan Tenaga Kerja Sabah has approval menggajikan pekerja bukan pemastautin, license number: JTK.H.SDK.600-4/1/1/01261/000555 valid from 12/08/2023 to 11/08/2024. <p>Trading license for KGTESB Sdn Bhd serial number:A 455679, valid from 02/02/2023 to 31/12/2023.</p>	Yes
4.3.1.2	<p>KGTESB has established list of laws and regulations updated 01/11/2022.</p> <p>Stated in the list as follows:</p> <ul style="list-style-type: none"> 1. AKTA 716 Pemuliharaan Hidupan Liar; 2. Ordinan Buruh Sabah – BPB67; 	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>3. Minimum wages Order 2022.</p> <p>Reviewed on document provided, the applicable laws, regulations and guidelines are kept as soft copies. The frequency to update as when necessary.</p>	
4.3.1.3	<p>KGTESB has established list of legal document applicable for estate operations. Latest updated on 01/11/2022.</p> <p>Latest updated regulations include Minimum Wage Order 2022.</p>	Yes
4.3.1.4	<p>Document review on SOP legal requirement and interview with estate management informed admin manager as person in charge for monitoring any updates or changes for the documentations.</p> <p>The procedure 'Mechanism for implementation of legal requirements and system for tracking changes in the law' reviewed on 01/09/2023 states admin manager will list down all the law and follow up the changes.</p>	Yes
4.3.2.1	<p>The land titles are Provisional Lease (PL) issued by the state land office.</p> <p>Stated in the land title purpose as follows:</p> <ol style="list-style-type: none"> 1. Cultivation of trees bearing edible fruit and provided that any other crop which is considered not less economic and which is approved by the director of agriculture. 2. Cultivation of rubber or such other crops as may be approved by director of agriculture. <p>Reviewed and verified request for change in land status to oil palm cultivation is still in progress as the authority body is yet to respond on the matter.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Land title 076221040, PL, validity for 99 years, from 15/01/1965 to 14/01/2064. 2. Land title 07622297, PL, validity period for 99 years, from 01/01/1969 to 31/12/2068. <p>Land title 07622194, PL, validity period for 99 years, from 07/09/1964 to 06/09/2063.</p>	Yes
4.3.2.2	<p>KGTE is the legal owner of the land issued by state land authority. Sighted the tenure of the land is 99 years lease.</p>	Yes
4.3.2.3	<p>Map was available of each land title.</p> <p>Example:</p> <p>Title no: PL 076221040;</p> <p>Total area: 70 acre;</p> <p>Scale: 8 chains to an inch.</p> <p>During field visit at block no 14, observed boundary stones clearly demarcated.</p>	Yes

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Indicator	Summary of Assessment	Compliance
4.3.2.4	The land are country lease to KGTE issued by state land authority. No disputes found during document review.	Yes
4.3.3.1	KGTESB have 3 land titles issued by state of Sabah. All the land title are provisional lease. Example: Provisional Lease no PL 076221040, validity from 15/01/1965 to 14/01/2064, 99 years tenure, purpose for oil palm cultivation. Total area are 28.33 ha own by Khoo Ghet Ting on 27/04/2005. Thus, not applicable.	Yes
4.3.3.2	KGTESB does not has any customary title, therefore, no map available.	Yes
4.3.3.3	KGTESB land title are approved by State or Sabah offices where a public notification is made by the land office during transfer of title from previous owner. Therefore no FPIC required.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	KGTESB established Social Impact Assessment which includes information from the survey and meeting feedback from the internal and external stakeholders updated 25/11/2023. The SIA includes a summary of positive and negative impacts. The estate in charge is responsible for the actions and implementations. Review on KGTESB SIA carried out, there are one positive impacts and there is no negative impact identified from internal and external stakeholders feedbacks. Example; Positive impact: The estate condition is satisfactory and good; Action taken: Will continue giving training and briefing to our estate worker to make our estate more satisfying for MSPO; PIC: Estate Manager; Time Frame: 3 years; Status: Continue implementation. Reviewed the training carried out on 20/09/2023 includes policy briefing, safe work practices, PPE, complaint and grievance, spraying and etc. Field interviews with workers informed they have attended the training carried out by management.	Yes
4.4.2.1	KGTESB established flowchart procedure for complaint and grievances document number KGTE-4.4.2, updated on 01/11/2022. The complaint and grievance procedure is displayed at estate notice board.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The flow chart include process to lodge complaint, PIC in handling complaints and grievances, timeline to resolve and reporting to top management.</p> <p>Timeline to resolve complaint is 30 days at estate level and required 30 days more for top management approval of any unsolved complaint at estate level.</p> <p>Field interviews with workers informed they have been briefed on the complaint and grievance procedure on 20/09/2023.</p>	
4.4.2.2	<p>KGTESB established complaint form and record book.</p> <p>Timeline to resolve complaint is 30 days at estate level and required 30 days more for top management approval of any unsolved complaint at estate level</p> <p>Review complaint record, no complaint was lodged by workers and external parties as of audit date.</p> <p>Field interviews with workers informed no complaint has been lodge until the audit date.</p>	Yes
4.4.2.3	<p>KGTESB established complaint form and logbook. The complaint forms are available at the office.</p> <p>Field interviews with workers informed they understand on complaint and grievances process.</p>	Yes
4.4.2.4	<p>KGTESB carried out complaints and grievance training for workers on 20/09/2023.</p> <p>Field interview with workers informed they been briefed on the complaint and grievance procedure.</p>	Yes
4.4.2.5	<p>KGTESB established complaint logbook for internal and external parties.</p> <p>Reviewed KGTESB complaint record book had been maintained from year 2019 till the audit date.</p> <p>No complaint lodged from year 2019 until the audit date.</p>	Yes
4.4.3.1	<p>KGTESB has provided job opportunity to local communities such as FFB transporter.</p>	Yes
4.4.4.1	<p>KGTESB established Safety and Health Policy updated on 01/04/2020 signed by Director.</p> <p>Stated in the Policy:</p> <ul style="list-style-type: none"> Protecting the safety and health of all members of the company and others who may be affected by the work carried out; Preventing and maintain a clean and safety environment work place for all employees; Continually improving the performance of the safety and health management system; 	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Ensure all the precautions are follows the save use of agricultural chemical in plantation. <p>The policy is established in both language Bahasa Malaysia and English and publicly available at estate notice board.</p> <p>MSPO briefing and training carried out on 20/09/2023 included safety and health policy training for the workers.</p>	
4.4.4.2	<p>a</p> <p>KGTESB established safety and health policy dated 01/04/2020.</p> <p>The policy is available in English and Bahasa Malaysia language and displayed at estate notice board.</p> <p>MSPO briefing and training carried out on 20/09/2023 included safety and health policy training for the workers.</p> <p>Field interviews with workers informed they have been briefed on the safety and health policy.</p>	Yes
	<p>b</p> <p>KGTESB established HIRARC updated on 03/03/2023 covered all estate operations.</p> <p>The HIRARC includes: Activity, Hazard, Risk and Effects, Risk rating, Existing control, Risk control (admin/engineering), PIC and Risk rating after control.</p> <p>Example:</p> <p>Activity: Transporting FFB;</p> <p>Hazard: Accident, snapping of rope, possible danger from backhoe swing range;</p> <p>Risk and effects: Fracture or sprain and possibility fatality;</p> <p>Risk assessment (risk rating): C4, L3 R12;</p> <p>Existing control: Regular vehicles maintenance;</p> <p>Propose control: Designated vehicles for transporting FFB;</p> <p>Risk assessment (risk rating): C3 L3 R9;</p> <p>PIC: Estate In-charge;</p> <p>Risk assessment after control: Low;</p> <p>Date of review: Yearly;</p> <p>Sighted latest tractor maintenance service dated 06/10/2023.</p>	Yes
	<p>c i</p> <p>KGTESB established training program for year 2023 updated on 09/12/2022.</p> <p>SOP training for estate operation carried out on 20/09/2023 include:</p> <p>MSPO policy, handling of PPE, training compliant and grievances, safe work for harvesting operation.</p> <p>Field interviews with workers informed, they have been briefed on the safe work practices of their individual task.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
c ii	<p>SDSs for chemicals, fertilizers and lubricants are available at KGTESB store has been reviewed and verified.</p> <p>SDS is available in both English and Bahasa Malaysia.</p> <p>Example: BM Cergas 20WG (Active ingredient: methsulfron-methyl) dated 04/12/2019.</p> <p>The store is in good condition and locked. The arrangement of liquid chemical placed in tray below and powder chemical placed on top. All chemicals have original labelling.</p>	Yes
d	<p>KGTESB established records of PPEs issuance for the workers based on their work requirement is maintained and updated.</p> <p>Type of PPE for activity in accordance to HIRARC and CHRA assessment is identified.</p> <p>Example: Chemical sprayer;</p> <p>PPE: Goggles, Face Mask, Apron, Rubber Boots and Rubber Gloves.</p> <p>Field interviews with workers informed they were provided with PPE according to individual task.</p>	Yes
e	<p>KGTESB established SOP chemical handling document number KGTE-4.6.1-10 updated on 01/09/2019.</p> <p>SDS for handling of chemicals and storage are available.</p> <p>Chemical store is in good condition and locked. All chemical products are stored in original label and packaging.</p>	Yes
f	<p>KGTESB organization chart is reviewed and the person responsible for estate safety and health is estate in-charge.</p>	Yes
g	<p>KGTESB number of workers are 6, below than DOSH requirement to conduct a quarterly safety and health meeting.</p> <p>However, topics covering safety issues has been discussed during workers meeting on 26/11/2023.</p>	Yes
h	<p>KGTESB established accident and emergency SOP updated on 01/09/2020.</p> <p>Emergency Response Plan with emergency contact number displayed at estate notice board has been reviewed and verified.</p> <p>Emergency Response Procedure training has been carried out for workers on 20/09/2023.</p> <p>Field interviews with workers informed they have been briefed on the Emergency Response Procedure.</p>	Yes
i	<p>KGTESB person in charge for First Aid has attended first aid training conducted by PBSM cabang Sandakan training on 06/11/2023. Sighted certificate of First Aid course for estate manager is valid and displayed at the notice board.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Contact number for person in charge displayed at the notice board is reviewed and verified.</p> <p>First aid kit is available at the estate office and chemical store.</p>	
j	<p>KGTESB established record book to monitor the accidents and injuries in the estate. Records review no accident or injuries recorded.</p> <p>Annual Accident Report for year 2022 submitted to DOSH dated 11/01/2023.</p>	Yes
4.4.5.1	<p>KGTESB established the "Good Social Practices Policy" signed by Director updated on 02/09/2020.</p> <p>Policy states:</p> <p>Respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations.</p> <p>The policy is displayed at estate notice board.</p> <p>Training on policy carried out to workers on 20/09/2023.</p> <p>Field interviewed with workers informed, they had been briefed on social policy.</p>	Yes
4.4.5.2	<p>KGTESB established the "Good Social Practices Policy" signed by Director updated on 02/09/2020.</p> <p>The policy describe as below:</p> <p>The 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>The policy displayed at estate notice board is reviewed and verified.</p> <p>Field interview with workers informed, they have been briefed on social policy dated 30/11/2022.</p> <p>Review of complaint logbook, no discrimination complaint lodged by workers until the audit date.</p>	Yes
4.4.5.3	<p>KGTESB established contract agreement for workers accordance to applicable laws and regulations of Sabah labour ordinance. The contract agreement are all signed by both estate management and workers.</p> <p>The wages memo dated 01/05/2022 states the pay rate of RM 7.22 per hour in accordance to the Minimum Wage Order 2022 and piece rates for estate operations such as manuring and pruning.</p> <p>Example:</p> <p>Worker's name; Worker A</p> <p>Month; November 2023</p> <p>Amount: RM1,559.52</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Worker's name; Worker B Month; November 2023 Amount: RM1,559.52</p> <p>Worker's name; Worker C Month; November 2023 Amount: RM2,407.87</p> <p>Piece rate workers they are paid based on their job description and according to piece rate list agreeable between workers and estate management. The contract agreement are in Bahasa Malaysia language which is able to be understood by workers.</p> <p>Field interviews with workers informed they have been briefed on employment contract signed and its contents. They are provided a copy for their safekeeping.</p>	
4.4.5.4	<p>KGTESB established the "Good Social Practices Policy" signed by Director updated on 02/09/2020.</p> <p>Policy states:</p> <p>Respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations.</p> <p>The policy is displayed at estate notice board.</p> <p>Training on policy carried out to workers on 20/09/2023.</p> <p>Field interviewed with workers informed, they had been briefed on social policy.</p>	Yes
4.4.5.5	<p>Document reviewed and verified, KGTESB established list of workers that include name, gender, date of birth, age, date join, job description, nationality, and wage.</p>	Yes
4.4.5.6	<p>KGTESB established employment contract signed by both estate management and workers.</p> <p>The contract agreement is in Bahasa Malaysia which can be understood by workers.</p> <p>Field interviews with workers informed they have been briefed on employment contract signed and its contents. They are provided a copy for their safekeeping.</p>	Yes
4.4.5.7	<p>KGTESB established time recording system via check roll to monitor and record workers working hours on daily basis.</p> <p>Working hours displayed at estate notice board verified.</p> <p>Field interviews with workers informed they attended briefing on working hours carried out on 20/09/2023.</p>	Yes
4.4.5.8	<p>Working hours displayed at KGTESB estate notice board verified.</p> <p>The working hours is from 6.00 am to 2.00 pm.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The break time is between 10.00 pm to 10.30 pm.</p> <p>Field interviews with workers and informed, they have been briefed on the working hours and overtime.</p>	
4.4.5.9	<p>KGTESB established pay slip for monitoring workers' wages.</p> <p>Sampled pay slip for November 2023, workers are paid on piece rated basis for harvesting and manuring.</p> <p>Review on pay slip November 2023, piece rate work are paid hourly at RM 7.22 per hours. Harvester are paid RM40.00 per mt of FFB harvest.</p> <p>Document review and field interviews with workers informed, the information stated in the pay slip is written in Bahasa Malaysia language which can be understand by them.</p>	Yes
4.4.5.10	<p>KGTESB provide benefits to workers such as medical care, SOCSO, free housing, water and electricity.</p>	Yes
4.4.5.11	<p>KGTESB adopt industry best practices for housing and amenities.</p> <p>Water tank and electricity provided at housing area reviewed and verified.</p> <p>Field interviews with workers informed, they are provided with basic amenities such as water and electricity and kitchen.</p>	Yes
4.4.5.12	<p>KGTESB established Good Social Practices Policy signed by Director dated 02/09/2020.</p> <p>The policy states:</p> <p>Ensure that procedure are in place to prevent sexual harassment and any other forms of violence against women, works and community.</p> <p>The policy is available in both English and Bahasa Malaysia language and displayed at the estate notice board.</p> <p>The briefing on policy to workers on 20/09/2023.</p> <p>Review on complaints records, no complaint lodged for sexual harassment.</p>	Yes
4.4.5.13	<p>KGTESB established Good Social Practice policy dated 02/09/2020 signed by Director.</p> <p>Policy states:</p> <p>Respect employees' rights and freedom to form or join trade union.</p> <p>No trade union was form at KGTESB. However, KGTESB has carried out worker meeting on 26/11/2023.</p> <p>Interview with management informed the meeting and briefing will be carried out once a year.</p>	Yes
4.4.5.14	<p>KGTESB established the Good Social Practices Policy signed by Director dated 02/09/2020.</p> <p>The policy state:</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Ensure that no child or young person shall be, or be required or permitted to be, engaged in any employment other than those allowed by the laws.</p> <p>Review the employee list updated 01/11/2023, the workers are above minimum age.</p> <p>Field interviews with workers informed there is no child labour or young person employed by estate management. All workers are above 18 years old prior joining the estate.</p>	
4.4.6.1	<p>KGTESB established training plan for year 2023 dated on 09/12/2022.</p> <p>The training carried out on 20/09/2023 includes policy briefing, safe work practices, PPE, complaint and grievance, spraying and etc.</p> <p>Field interviews with workers informed they have attended the training carried out by management.</p>	Yes
4.4.6.2	<p>KGTESB established training programme dated 09/11/2023 according to the job task.</p> <p>Training matrix for each of the workers is developed to identify training needs for each of the worker based on their job description.</p>	Yes
4.4.6.3	<p>KGTESB updated training plan year 2023 established for continual program dated 09/11/2023 includes company policies, safety & health and environment. Training for year 2023 has been done as per plan.</p>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>KGTESB established "Environmental Policy" reviewed on 01/09/2022 signed by Director.</p> <p>The policy is available in dual languages Bahasa Malaysia and English.</p> <p>The policy states KGTESB committed to:</p> <ul style="list-style-type: none"> Minimizing the environmental impacts of its operations and understands the importance of conserving natural resources; Complying with respective legal and regulatory requirements; Implement zero burning in all palm oil cultivation activities; Educating and enhancing workers awareness on environmental and biodiversity conservation; No hunting, fishing or killing of all animals. <p>KGTESB's Environmental Management Plan (EMP) is updated on 12/05/2023.</p> <p>Environmental policy training carried out on 12/05/2023.</p> <p>Field interviews with workers informed they understand the importance in protecting the environment and the environmental policy.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	During site visit, observed Environmental Policy is made available at estate notice boards.	
4.5.1.2	<p>a</p> <p>KGTESB's "Environmental Policy" reviewed on 01/09/2022 signed by Director reviewed.</p> <p>The policy is available in dual languages Bahasa Malaysia and English.</p> <p>The objectives incorporated in EMP are:</p> <ul style="list-style-type: none"> • To ensure a continuous awareness of the need to check and monitor key environmental components for KGTESB and take appropriate remedial measures to avoid environmental degradation; • To protect the environmental KGTESB from neglect, mismanagement and irresponsible activities in palm oil estate operations; • To ensure conformation to all activities are within the laws/Acts and legislation of State and Nation. 	Yes
	<p>b</p> <p>KGTESB established environmental aspect and impact included in EMP updated on 12/05/2023.</p> <p>The information in the aspect covers:</p> <ol style="list-style-type: none"> 1. Activity; 2. Aspect; 3. Impact; 4. Risk score; 5. Control measure; 6. Risk description; 7. Management action plan. <p>Example:</p> <p>Activity: Manuring;</p> <p>Aspect: Fertilizer residue washed into waterways;</p> <p>Impact: Water pollution;</p> <p>Risk score: 3;</p> <p>Control Measure: No manuring during rainy days and near drains;</p> <p>Post control risk score: 2;</p> <p>Risk description: Low;</p> <p>Management action plan: Provide training to workers.</p> <p>Field interviews with workers informed no manuring activities during rainy seasons.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Reviewed and verified training and environmental meeting records dated 20/09/2023.	
4.5.1.3	<p>KGTESB identified negative and positive impacts to environment in EMP updated on 01/09/2023.</p> <p>Example:</p> <p>Activities: Empty pesticide container usage and storage;</p> <p>Negative Aspect: Improper disposal of empty pesticide storage or disposal;</p> <p>Negative impact: Land pollution;</p> <p>Positive Aspect: Reuse of empty pesticide containers;</p> <p>Positive impact: Reuse of empty pesticide containers prevents natural depletion;</p> <p>Action Plan: Training for workers;</p> <p>Timeline: Annually;</p> <p>PIC: Estate in charge.</p> <p>Reviewed and verified training record for harvesting and pruning dated 20/09/2023.</p> <p>Field interviews with workers informed they have been trained on triple rinsing and reuse of empty chemical containers for chemical spraying activities.</p>	Yes
4.5.1.4	<p>KGTESB established Environment Aspect and Impact Assessment (EAIA) updated on 01/09/2023 for promoting of positive impacts.</p> <p>Example:</p> <p>Activity: Reuse of empty pesticide containers;</p> <p>Positive impact: Reuse of empty pesticide containers prevents natural depletion.</p> <p>Action plan: Continuous training for workers.</p> <p>During site visit, observed empty pesticide containers are triple rinsed and marked with "X" for premixing of chemical.</p>	Yes
4.5.1.5	<p>KGTESB established training plan 2023 updated on 09/11/2023.</p> <p>KGTESB carried out environmental training for workers and staffs dated 20/09/2023.</p>	Yes
4.5.1.6	<p>KGTESB carried out environmental meeting dated 26/09/2023 to discuss environmental issue.</p> <p>Topics of discussion covered recycling, waste management triple rinsing and biodiversity.</p> <p>Frequency of meeting is annually.</p> <p>Briefings on environmental issues for workers is regularly done during muster call.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Field interviews with workers informed they have participated in the meeting dated 20/09/2023 and understand the concerns on environmental issues discussed by the estate in charge.	
4.5.2.1	<p>KGTESB updated baseline for diesel consumption records updated 30/11/2023 for 3 years from 2020 to 2022.</p> <p>Mechanism to monitor level of diesel usage based on litre per tonne FFB.</p> <p>The baseline is a guideline to monitor and compare against the actual usage.</p> <p>Diesel usage for 2023 for the same period is lower compared to 2022. This is because of lower FFB production.</p> <p>KGTESB updated baseline for electricity consumption records updated 01/12/2022 for 3 years from 2020 to 2022.</p> <p>Mechanism to monitor level of electricity consumption is based on Kwh/ Mt FFB.</p> <p>Electricity consumption is lower in 2023 compared to 2022 for the same period.</p> <p>This is mainly due to lower number of workers or residence in the estate due to repatriation and no replacement of workers.</p> <p>Consumption of diesel and electricity is monitored on a monthly basis.</p>	Yes
4.5.2.2	<p>KGTESB established estimates for both diesel and electricity consumption for the year 2023.</p> <p><u>Electricity consumption</u></p> <p>Electricity consumption for the year 2023 from January to November 2023 is lower compared to the estimate for the same period.</p> <p>This is mainly due to lower number of workers or residence in the estate due to repatriation and no replacement of workers.</p> <p><u>Diesel consumption</u></p> <p>Diesel consumption for the year 2023 from January to November 2023 is lower compared to the estimate for the same period due to lower FFB production.</p>	Yes
4.5.2.3	<p>KGTESB does not practice renewable energy for their estate.</p> <p>Site interview with management informed that there are no plans to install renewable energy due to high cost.</p>	Yes
4.5.3.1	<p>KGTESB established Waste Management Plan updated on 12/05/2023.</p> <p>Sources of wastes generated are identified and included.</p> <p>Example:</p> <p>Solid waste: Pruned fronds;</p> <p>Source: Field.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Indicator	Summary of Assessment		Compliance
4.5.3.2	a	<p>KGTESB established Waste identification environmental impacts, mitigation plans and continuous improvement plan updated on 12/05/2023.</p> <p>Example:</p> <p>Waste: Pruned fronds;</p> <p>Source: Field;</p> <p>Disposal method: Correct method of stacking of fronds;</p> <p>Monitoring Plan: Proper monitoring during pruning;</p> <p>Responsibility: Estate Assistant Manager In Charge;</p> <p>Field interviews with workers informed they have been briefed on frond stacking.</p> <p>KGTESB carried out training on handling of empty chemical containers to workers on 20/09/2023.</p>	Yes
	b	<p>Waste generated that could be recycled or reused are included in waste management action plan.</p> <p>Example:</p> <p>Waste: Empty fertilizer bags;</p> <p>Method: Reused for loose fruit collection.</p> <p>During field visit, observed empty fertilizer bags used for loose fruit collections.</p> <p>Field interviews with workers informed empty fertilizers bags are stored in general store after manuring and reused for loose fruit collections.</p>	Yes
4.5.3.3		<p>KGTESB established SOP handling of scheduled waste doc.no: LB-4.5.3 reviewed 01/09/2023.</p> <p>Site interview with estate assistant manager in charge informed used lubricants oil are collected by service contractor after vehicle services.</p> <p>Empty chemical containers are triple rinsed, marked "X" in red and reused for chemical spraying activity.</p> <p>During site visit at empty pesticide container store observed empty pesticide containers marked "X" in red after triple rinsed.</p>	Yes
4.5.3.4		<p>KGTESB adopted the triple rinsed procedure from Croplife International SOP.</p> <p>During site visit at empty pesticide container store observed empty pesticide containers marked "X" in red after triple rinsed.</p> <p>All empty chemical containers will be for kept at designated store and will be reuse for chemical pre-mix and spraying activities.</p> <p>KGTESB carried out training on handling of empty chemical containers on 20/09/2023.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.3.5	KGTESB established domestic wastes segregation for recycling domestic wastes and domestic waste that cannot be recycled will be disposed to nearest municipal domestic collection.	Yes
4.5.4.1	<p>KGTESB established Waste Management Plan updated on 12/05/2023 identified sources waste into solid, liquid and gases.</p> <p>Greenhouse gas emissions has been identified from fossil fuel usage.</p> <p>Type of Greenhouse Gasses identified example:</p> <ul style="list-style-type: none"> Carbon Monoxide (CO) and Carbon Dioxide (CO₂) from tractors; Carbon Dioxide (CO₂) and Nitrous Dioxide (N₂O) from fertilizers. 	Yes
4.5.4.2	<p>KGTESB'S action plan to reduce identified significant pollutants included in the Waste Management Plan updated on 12/05/2023.</p> <p>Action plans are available to reduce identified GHG pollutants.</p> <p>Example</p> <p>Source: Tractors;</p> <p>GHG Pollutants include: Carbon Dioxide (CO₂) and Carbon Monoxide (CO);</p> <p>Action Plan: Regular service and maintenance of tractors;</p> <p>Timeframe: Half yearly monitoring;</p> <p>PIC: Estate in Charge.</p> <p>Reviewed service records dated 04/02/2023, 04/06/2023 and 06/10/2023.</p>	Yes
4.5.5.1	<p>a KGTESB revised Water Management Plan updated on 12/05/2023.</p> <p>The water sources are from pond and rain.</p> <p>Pond: Estate operations for chemical application and vehicle washing;</p> <p>Rain: Domestic usage.</p>	Yes
	<p>b KGTESB do not have streams or rivers within the estates.</p> <p>Maps of the estate has been reviewed and verified.</p> <p>Field interviews with workers informed there are no streams or rivers within the estate.</p> <p>Therefore, no monitoring establishes for outgoing water.</p>	Yes
	<p>c KGTESB Water Management Plan updated on 12/05/2023 includes estimation of water usage requirement as guideline to monitor usage of the water.</p> <p>Catchment pond is constructed for rainwater harvesting and daily usage.</p> <p>The palms surrounding the pond and field drains has been marked with red paint as an indicator to prevent chemical and fertilizer application.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>During field visit, observed marked palms around the catchment pond and field drains and no traces of spraying of fertilizer application.</p> <p>Field interviews with workers informed they understand no chemical and fertilizer application for palms surrounding the pond area.</p>	
d	<p>KGTESB estate map reviewed and verified. There are no rivers or streams within the estate.</p> <p>Therefore, no buffer zone or riparian required to establish.</p> <p>However, palms surrounding field drains has been marked with "X" and maintained as buffer zones.</p> <p>These drains are only filled with water during the monsoon season.</p> <p>During field visit, observed no water flow in the field drains.</p>	Yes
e	<p>KGTESB does not have river or stream.</p> <p>Field interviews with workers informed there are no streams or rivers within the estate.</p>	Yes
f	<p>KGTESB does not has bored wells used for water supply.</p> <p>During site visit at worker quarters and field visits, observed no bore well established.</p>	Yes
4.5.5.2	<p>KGTESB estate map reviewed and verified. There are no rivers or streams within the estate.</p> <p>Therefore, no monitoring required for outgoing water.</p>	Yes
4.5.5.3	<p>KGTESB practise rain harvesting for domestic use.</p> <p>Worker quarters are equipped with water tanks for rain water harvesting.</p> <p>Catchment pond is constructed for rainwater harvesting for domestic use.</p>	Yes
4.5.6.1	<p>a KGTESB established Environment Policy reviewed on 01/09/2022 signed by Director.</p> <p>The policy strictly prohibits hunting, fishing and of killing of all animals within the vicinity of the estate.</p> <p>Monitoring of wildlife is carried out during field patrolling and observation.</p> <p>Field interviews with workers informed when any wildlife is sighted, they will provide to feedback to estate management.</p> <p>Training on wildlife and biodiversity is carried out on 20/09/2023.</p>	Yes
	<p>b KGTESB updated list of animals sighted in the estate.</p> <p>Example:</p> <ul style="list-style-type: none"> i. Monitor Lizard; ii. Python. 	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The conservation status of all animals are Least Concerned which is in accordance with IUCN and Malaysian Red List.</p> <p>Field interviews with workers informed when any wildlife is sighted, they will provide to feedback to estate management.</p> <p>Training on wildlife and biodiversity is carried out on 20/09/2023.</p>	
4.5.6.2	<p>a KGTESB displayed signage 'No hunting area' on gate notice board. Signage includes statement on penalty of hurting or capturing RTE base on Wildlife Conservation Enactment 1997.</p> <p>KGTESB displayed type on wildlife found and conservation status in the notice boards.</p> <p>Field interviews with workers informed when any wildlife is sighted, they will provide to feedback to estate management.</p> <p>Training on wildlife and biodiversity is carried out on 20/09/2023.</p>	Yes
	<p>b KGTESB's Environmental policy updated on 01/09/2022 signed by Director with a statement "Policy strictly no hunting, no fishing and no killing of all animals".</p> <p>Policy has been displayed in the notice board and this has been communicated with workers during training on 20/09/2023 and external stakeholders during external stakeholders meeting on 28/11/2023.</p> <p>Field interviews with workers informed that they understand the consequences of illegal hunting in the estate concession.</p>	Yes
4.5.6.3	<p>KGTESB established monitoring of wildlife recorded by estate person in-charge.</p> <p>Training for workers carried out on 20/09/2023 reviewed and verified.</p> <p>During site visit, observed of no hunting and penalty signage erected at estate entrance.</p>	Yes
4.5.7.1	<p>KGTESB established Zero Burning Policy updated on 02/09/2021 signed by Director.</p> <p>The policy states open burning is prohibited.</p> <p>During site visit, observed signage of no open burning.</p> <p>Field interviews with workers informed they understand the zero burning policy and do not practice any burning.</p> <p>During site visit at worker quarters, no signs of open burning was observed.</p>	Yes
4.5.7.2	<p>No disease observed on palm oil tree that required burning for treatment.</p> <p>Therefore no special approval for open burning from relevant authorities.</p>	Yes
4.5.7.3	<p>Controlled burning prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 are not applicable for the plantation operations.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The environmental policy clearly describes that controlled burning is only allowed for where necessary, based on approval by the respective authorities.</p> <p>During field visit, observed no disease observed at field operations that required burning method to be treated.</p>	
4.5.7.4	<p>KGTESB 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>There are no replanting activities taking place at the point of audit.</p>	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>KGTESB established SOP for best practice example:</p> <ul style="list-style-type: none"> Harvesting SOP doc no: 4.6.1-5, updated 01/03/2019; SOP spraying operation, doc no: 4.6.1-1, updated 02/05/2021; SOP fertilizer operation doc no: 4.6.1-3, updated 02/05/2021; SOP work safety for slashing doc no: 4.6.1-7, updated 02/05/2021; SOP integrated pest management doc no: 4.5.3, updated 09/12/2022; SOP for Covid-19 doc no: KGTE 4.4.4, dated 15/04/2020. <p>Example of best practice related training:</p> <ul style="list-style-type: none"> PPE for safety dated 20/09/2022; Estate's Operational Procedure training dated 20/09/2023. 	Yes
4.6.1.2	<p>KGTESB adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as guideline for planting at slopes.</p> <p>Page 54 describes:</p> <p>Terraces of platform are constructed in steeper areas in order to:</p> <ul style="list-style-type: none"> Facilitate effective establishment, maintenance and harvesting of palms; Minimize soil erosion; Reduce rainwater runoff and nutrient losses; Increase water infiltration; Conserve moisture and increase water infiltration; Provide each palm with equal access to light, nutrients and water. <p>The guideline includes soil management on step terrains and planting of cover crops.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Field visit confirmed there are no planting on slope carried out in KGTESB.	
4.6.1.3	KGTESB established permanent block marker for each block include block number and block size. Reviewed and verified sampled block with evidence as below: Block no: Block 2; Acreage: 8 Acres.	Yes
4.6.2.1	KGTESB established management financial and budget for 6 years from 2021 to 2027 which includes: <ul style="list-style-type: none"> • FFB production in tonnes; • FFB price/tonne; • Projected total income; • Projected expenses; • Projected budget for CIP include for social, environmental and safety. 	Yes
4.6.2.2	KGTESB established three years Replanting Programme from 2024 - 2027. The programme has been updated on 01/09/2023. Replanting is planned to start from 2024 to 2027. Total hectares planned for replanting from year 2024 to 2027 is 55.76 Ha.	Yes
4.6.2.3	KGTESB updated 6 years financial management plan from 2021 to 2027 includes following: <ul style="list-style-type: none"> • Planting material; • Projected Cost per ton; • Expected FFB output; • Yield per ha; • Price forecast; • Projected budget for CIP for social, environmental and safety. 	Yes
4.6.2.4	KGTESB established annual monitoring of production and costs. Reviewed and verified year end profit and loss reporting for KGTESB for the year 2023 which contains information on: <ul style="list-style-type: none"> • Revenue; • Operating Cost; • Administrative expenses; • Profit for financial year. 	Yes
4.6.3.1	KGTESB purchase fertilizers and chemicals by issuing purchase order describing the products, price per unit, and total quantity required.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>Example:</p> <p>Quotation received from supplier and purchase order for fertilizer dated 10/10/2023 are maintained and reviewed. Invoice dated 03/11/2023 are verified.</p> <p>Purchase of Mixture- compound fertilizer from Supplier A dated 03/11/2023. D/O number 882037805 and 882037804 respectively.</p>	
4.6.3.2	<p>KGTESB purchase fertilizers from supplier basing on the quotation received from supplier.</p> <p>Payments are made in timely manner to suppliers.</p> <p>Review on the invoice record dated 03/11/2023 for supplier is paid accordingly.</p>	Yes
4.6.4.1	<p>KGTESB engaged FFB transport contractor service.</p> <p>Contract agreement is established between KGTESB and FFB transport contractor (Kwang Wong On Enterprise) dated 28/01/2019.</p> <p>The contract agreement describes the contractor's obligation and responsibility to comply with all Rules, Regulations, requirement set by the company such as company policies (Point no 12) and shall understand the MSPO requirements and provide required documentation and information (Point no 13).</p> <p>KGTESB carried out briefing to contractor workers on safe work, company policies, MSPO requirement awareness, best practices and SOP.</p>	Yes
4.6.4.2	KGTESB established contract agreement for FFB transport dated 28/01/2019 duly acknowledged by both parties as acceptance.	Yes
4.6.4.3	Point number fourteen (14) in the acknowledged contract agreement between KGTESB and FFB transport contractor states "the contractors have to accept approved auditors to verify assessments through physical inspections if required".	Yes
4.6.4.4	<p>KGTESB established monitoring record for FFB delivery by the contractor. The record monitoring is on daily basis and signed by both parties upon completion of the tasks.</p> <p>Reviewed and verified FFB delivery records and invoices by contractor from January to October 2023.</p>	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	Review on KGTESB planting statement updated 01/09/2023, there is no new planting carried out within the estate. The 1 st planting is carried out in year 1995 and latest planting is in year 2013. Therefore, no biodiversity assessment required.	Yes
4.7.1.2	Review on KGTESB planting statement updated 01/09/2023, 1 st planting in year 1995 and latest planting in year 2013. There is no new planting or replanting carried out within the estate. Therefore, no PMM established.	Yes
4.7.2.1	KGTESB planting statement updated 01/09/2023 is review, there is no new planting carried out within the estate. Review on the estate map, interview with estate management, and site inspection verified no peat soil within KGTESB area.	Yes
4.7.3.1	Review on KGTESB estate map, land titles and planting statement updated 01/09/2023, first planting is in year 1995, latest planting is in year 2013. There is no new planting carried out within the estate. Therefore, no SEIA assessment established.	Yes
4.7.3.2	Review on KGTESB estate map, land titles and planting statement updated 01/09/2023, first planting is in Year 1995, latest planting is in year 2013. There is no new planting carried out within the estate. Therefore, no SEIA assessment carried out.	Yes
4.7.3.3	Review on KGTESB estate map, land titles and planting statement dated 01/09/2023, first planting is in Year 1995, latest planting is in year 2013. There is no new planting carried out within the estate. Therefore, no SEIA assessment carried out.	Yes
4.7.3.4	There is no smallholders' scheme in KGTESB certification. Therefore, not applicable.	Yes
4.7.4.1	Review on KGTESB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore no soil type established.	Yes
4.7.4.2	Review on KGTESB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no map established.	Yes
4.7.5.1	Review on KGTESB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no soil map established.	Yes

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4.7.5.2	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no soil maps established.	Yes
4.7.5.3	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no maps established.	Yes
4.7.6.1	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no FPIC carried out.	Yes
4.7.6.2	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. There is no sacred site, therefore no management plan established.	Yes
4.7.6.3	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no customary land established.	Yes
4.7.6.4	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no compensation established.	Yes
4.7.6.5	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, assessment on recognition for customary rights is not required.	Yes
4.7.6.6	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no system for compensation established.	Yes
4.7.6.7	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no compensation plan established.	Yes
4.7.6.8	Review on KGTEB planting statement updated 01/09/2023 and there is no new planting carried out within the estate. Therefore, no management plan established.	Yes

4.4. Use of Marks and/or Any Other References to Certification

The audit team leader has reviewed and confirmed that there are no usage of mark/logo in Khoo Ghet Ting Estates Sdn. Bhd. operation or any on/off-products claim.

4.5. 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.

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	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>	

4.6. Detail of Audit Findings in last audit

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

4.7. 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.	4.4.5.4	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.	Estate	KGTESB could improve training programme on safety, example: fire drill.
2.	4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	Estate	KGTESB could consider improve the monitoring consumption of petrol.

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Nr.	Indicator	Description	Location	Opportunity for Improvement
3.	4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: A) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities	Estate	KGTESB could improve the monitoring record of wildlife

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5. CONCLUSION

Khoo Ghet Ting Estates 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:	148.73	Ha
Certified FFBs January to November 2023:	1,186..36	Mt
Project FFBs December 2023:	80.00	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, 18/12/2023



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

Puchong, 27/12/2023



Muhammad Khairul Anuar Bin Azizul Hasan
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	<input checked="" type="checkbox"/> P&C Audit Report / Checklists <input checked="" type="checkbox"/> Audit Plan
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