



# MSPO CERTIFICATION SUMMARY REPORT

**KHOO GHET TING ESTATES SDN BHD**

**SURVEILLANCE 02**

Remote Audit Date: 22/12/2021 – 23/12/2021

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

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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 02

Mode of Audit: Remote



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### Abbreviations

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

##### Qualification of the Lead Auditor: Joseph Sim Siaw Seng

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

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Requirement	Qualifications
v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors.
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified as Lead auditor for MSPO scheme.
Field working experience in the palm oil sector or demonstrable equivalent	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 9001, 14001, 45001 LA course training attended.

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

### Qualification of Team Member

Requirement	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Navin Baskram	Bachelor in Biotechnology and Master in Environmental Management.	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)	Navin Baskram	Four (4) years working experience in oil palm plantation and two (2) years' experience as sustainability executive and Internal Auditor. Two (2) years' experience in RSPO accreditation for RSPO scheme accreditation body.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Navin Baskram	Successfully completed MS2530 series of standard 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	Navin Baskram	Completed 20 man days requirement to qualify as auditor. Currently undergoing process of	Yes

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Requirement	Name of Assessor	Qualification	Compliance
direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.		completing 15 man days as trainee lead auditor for qualification as Lead Auditor.	
Field working experience in the palm oil sector or demonstrable equivalent	Navin Baskram	Four (4) years working experience in oil palm plantation.	Yes
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Navin Baskram	Four (4) years working experience in oil palm plantation.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Navin Baskram	Successfully completed ISO9001 standard for Lead Auditors.	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Navin Baskram	Successfully completed ISO4501 standard for Lead Auditors.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Navin Baskram	Pending completion of SA 8000 training.	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Navin Baskram	Pending completion ISO 14001 training.	Yes
Completed High Conversation Value assessment	Navin Baskram	Successfully completed High Conservation Value assessment.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Navin Baskram	Able to communicate in both Bahasa Malaysia and English.	Yes

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## 2. METHODOLOGY

The audit approach consists of the following steps:

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

### Surveillance Audit:

The surveillance audit is conducted remotely on 22/12/2021 – 23/12/2021 covering the following activities but not limited to below:

Remote

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



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- Virtual interview operation personnel and field workers for understanding of work assigned;
- Virtual stakeholders communication; If required
- Reviewed revised and updated documentation established and implemented;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit

### Remote Assessment

The audit of the estate is conducted according to the MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

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

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

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

### NRP

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

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

### EMCO

- a. All MSPO 2530 Series & Supply Chain on-site audits are not allowed. The ACBs & CBs must conduct audit remotely.

The remote audit shall be guided by ICT Tools as per IAF MD4:2018 and ISO 9001 Auditing Practices Group on Remote Audits 2020.

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The communication tool applied for remote audit is Google meet, WhatsApp and Telephone. For the annual surveillance audit 02, Khoo Ghet Ting Estates Sdn.Bhd has 1 estate. Therefore, no selection required.

**Table 2-1: Estate Selected**

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

### Non-conformance:

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

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

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### 3. ORGANISATION INFORMATION

Khoo Ghet Ting Estates Sdn. Bhd. is a 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) (December 2021)
	Total*	Production**	
Khoo Ghet Ting Estates Sdn Bhd	155.89	148.73	260.00
<b>Total</b>	<b>155.89</b>	<b>148.73</b>	<b>260.00</b>

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

\*\*Immature + Mature Area

#### 3.2. Planting Program for 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
<b>Total Mature</b>	<b>148.73</b>
Total Immature	-
<b>Total Oil Palm (ha)</b>	<b>148.73</b>

#### 3.3. Replanting program for estate

Year of replanting	Planted area (ha) in division		Total area to be replanted (ha)
	Mile 27	Mile 28	
2022	40.03	15.1	21.17

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Year of replanting	Planted area (ha) in division		Total area to be replanted (ha)
	Mile 27	Mile 28	
2023	27.50	10.26	37.76
2024	24.28	-	24.28
2025	29.54	-	29.54
2038	2.02	-	2.02
<b>Total</b>	<b>123.37</b>	<b>25.36</b>	<b>148.73</b>

### 3.4. Maps of Estate Location



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### 4. CERTIFICATION ASSESSMENT

#### 4.1. ASA 02

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

##### 4.1.1. Surveillance:

The surveillance audit is conducted on 22/12/2021 to 23/12/2021 covering Khoo Ghet Ting Estates Sdn. Bhd.

During the last surveillance audit, there is one Opportunities for Improvement (OFI) raised.

During the ASA 02 audit, there is one Opportunities for Improvement (OFI) 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.

#### 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 02/09/2021 signed by Director.</p> <p>The policy states that KGTESB will adhere to the following key principles:</p> <ul style="list-style-type: none"><li>• Management commitment and responsibility;</li><li>• Transparency;</li></ul>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>Compliance to legal requirements;</li> <li>Social responsibility, health, safety and employment conditions;</li> <li>Environment, natural resources, biodiversity and ecosystem service;</li> <li>Best practices.</li> </ul> <p>MSPO Policy available in Bahasa Malaysia and English and displayed at estate notice board. This has been verified via document review and shared pictorial evidence.</p> <p>Training records on MSPO Policy conducted on 07/10/2021 to all workers were reviewed and verified.</p> <p>Phone interview with workers informed, they have been briefed on the MSPO Policy.</p>	
4.1.1.2	The MSPO Policy updated on 02/09/2021 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	KGTESB established Internal Audit Procedure, document number 4.1.2.1 updated on 01/09/2021 with a flow chart describing the process.  The procedure described that the frequency of internal audit is once a year.  Latest internal audit conducted on 29/10/2021 was reviewed and verified.	Yes
4.1.2.2	KGTESB established Internal Audit Procedure, document number 4.1.2.1 updated on 01/09/2021 with a flow chart describes the process of internal audit.  Internal audit conducted by using the internal audit checklist dated 29/10/2021. There is one non-conformities raised and corrective action has been addressed.	Yes
4.1.2.3	Result of internal audit is presented and discussed during the KGTESB 9 <sup>th</sup> management meeting dated 01/11/2021.  Example:  Finding: Continuous Improvement Plan (CIP) not updated yet.  Root cause: CIP is not updated due to the current disease infectious situation.  Correction: management will conduct CIP meeting to discuss the matters.  Status: Completed  Document review and phone call interview with estate management informed CIP meeting conducted on 08/11/2021.	Yes
4.1.3.1	KGTESB conducted management review on 01/11/2021 after completion of internal audit with agenda as follows:  Agenda:	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>1. To confirm minutes of the 8<sup>th</sup> Management Meeting held on 11/10/2021;</p> <p>2. To verify Internal audit finding;</p> <p>3. Any other business.</p> <p>Example: Agenda No. 2, verify internal audit finding</p> <p>Issue: Continuous Improvement Plan (CIP) not updated for year 2021</p> <p>Status: Completed on 08/11/2021</p> <p>Document review on CIP and phone call interview with estate management informed they have discussed and updated the CIP on 08/11/2021.</p>	
4.1.4.1	<p>KGTESB established Continual Improvement Plan (CIP) updated on 08/11/2021.</p> <p>Topics discussed in the CIP include social, environmental, safety &amp; health and land titles.</p> <p>Example:</p> <p>Social issue:</p> <p>Activity: Labour quarter upkeep and maintenance</p> <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>Call interview with workers informed labour quarter is well maintained</p> <p>Land title issue:</p> <p>Activity: Change of terms and conditions for the land usage.</p> <p>Improvement plan: Estate in charge will take action immediately and follow up from time to time.</p> <p>Expected outcome: To ensure the terms and conditions of land usage is for oil palm cultivation.</p> <p>Time frame: 1 year</p> <p>Review on the letter from Lands and Survey Department dated 09/07/2020 and call interview with management informed, they are waiting for Pegawai Pertanian to conduct the field inspection before proceed with the application of changing the land usage.</p>	Yes
4.1.4.2	<p>KGTESB established Procedure New Technology, Information and Techniques updated on 01/09/2021.</p> <p>The SOP describe process for implementation of new technology:</p> <ul style="list-style-type: none"> <li>• Identification;</li> </ul>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>Implementation and control.</li> </ul> <p>Document review and phone interview with estate management informed there is no new technique or new technology used currently.</p>	
4.1.4.3	<p>KGTESB established procedure new technology, information and techniques updated 01/09/2021.</p> <p>The SOP describe for implementation and control as follows:</p> <ul style="list-style-type: none"> <li>To train operators or the employees involved in implementation of new information, techniques, equipment etc.;</li> <li>To ensure that monitoring format of new implementation are revised and approved by the manager.</li> </ul> <p>The flow chart for new technology, information and techniques include:-</p> <ul style="list-style-type: none"> <li>Evaluation of pilot study/financial and risks: Economical viable,</li> <li>applicable and service back up;</li> <li>Establish work procedure: Target group and training guideline;</li> <li>Implementation: Record (efficiency and downtime) and checklist.</li> </ul> <p>Phone 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 updated on 01/09/2021.</p> <p>KGTESB established stakeholders list updated 01/10/2021 includes government agencies, supplier, neighbour and palm oil mill, collecting center and NGOs.</p> <p>Document review on stakeholders meeting minutes, the procedure is communicated to external stakeholders dated 25/10/2021. External stakeholders are communicated via email on 12/10/2021 while internal stakeholders are communicated face to face during morning muster.</p> <p>There is no negative feedback or request recorded in the meeting minutes.</p> <p>Phone interviews with chemical sprayers, manurers and harvesters informed they have been briefed on the Consultation and Communication flow chart.</p> <p>Pictorial evidence of flowchart displayed at notice board has been shared and reviewed.</p>	Yes
4.2.1.2	<p>KGTESB established list of transparency and information, document number KGTESB-4.2.1 updated on 01/09/2021. The document categorized as below:</p>	Yes



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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>Transparency document: e.g. labour license, standard operating procedure, complaint and grievances form, policies, etc.</li> <li>Confidential document: e.g. copy of director IC, company budget, memorandum of article, etc.</li> </ul>	
4.2.2.1	<p>KGTESB established the Consultation and Communication Flowchart, document number KGTESB-4.2.2 updated on 01/09/2021.</p> <p>Consultation and communication flow chart and company policies briefed to external stakeholders during external stakeholders meeting minutes dated 25/10/2021.</p> <p>Internal stakeholders have been briefed regarding this procedure regularly during morning muster.</p> <p>Pictorial evidences of consultation and communication flow chart displayed at estate notice board reviewed and verified.</p> <p>Phone chemical sprayers, manurers and harvesters informed they understand the procedure.</p>	Yes
4.2.2.2	<p>KGTESB appointed Admin Manager as person in-charge for consultation and communication dated 20/04/2019.</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 updated on 01/10/2021 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>Reviewed and verified notification of stakeholder meeting dated 12/10/2021.</p> <p>There are no negative feedbacks from the stakeholders based on the latest external stakeholder meeting minutes dated 25/10/2021 and internal stakeholders meeting minutes dated 07/10/2021.</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 updated on 01/09/2020 for FFB delivery from field to mill.</p> <p>SOP describes:</p> <ol style="list-style-type: none"> <li>Field record book;</li> <li>FFB record book;</li> <li>Delivery note to Mill;</li> <li>Record of FFB sale book.</li> </ol> <p>Record of FFB sales book is kept for seven (7) years.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<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"> <li>i. Date: 26/11/2021;</li> <li>ii. Delivery note no: 2920;</li> <li>iii. Mill: LCP Palm Oil Mill;</li> <li>iv. W/bridge ticket no: 048111;</li> <li>v. Net weight: 9,220 Kg.</li> </ul> <p>Example of Information Estate Delivery Order:</p> <ul style="list-style-type: none"> <li>i. FFB delivery chit number: 2920;</li> <li>ii. Date: 26/11/2021;</li> <li>iii. Estate: Khoo Get Thing Estates;</li> <li>iv. Lorry No: SS6501L.</li> </ul> <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 29/10/2021 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 20/04/2019.</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> <ul style="list-style-type: none"> <li>i. FFB delivery chit;</li> <li>ii. Mill weighbridge;</li> <li>iii. Loading chit record book.</li> </ul> <p>The SOP for traceability states all records related to traceability will be kept for 7 years.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>The unique number is the FFB delivery order number.</p> <p>Example:</p> <p>FFB delivery chit information;</p> <ol style="list-style-type: none"> <li>DO Number: 1613;</li> <li>Date: 31/10/2020;</li> <li>Vehicle no: SS6501L.</li> </ol> <p>Mill weighbridge ticket information;</p> <ol style="list-style-type: none"> <li>Ticket no: 032592;</li> <li>DO number: 1613;</li> <li>FFB net weight: 11,800 mt;</li> <li>Date: 31/10/2020.</li> </ol> <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 established list of legal document updated 01/11/2021 and list of permits and licenses updated 15/11/2021 applicable for estate operations.</p> <p>Example of applicable laws, regulations and acts:</p> <ul style="list-style-type: none"> <li>Environmental quality Act 1974;</li> <li>Occupational Safety and Health Act 1994 (Act 514);</li> <li>Prevention and control of infectious diseases Act 1988.</li> </ul> <p>List of relevant licenses:</p> <ul style="list-style-type: none"> <li>MPOB License Number 504766102000 validity from 01/08/2021 to 31/07/2022;</li> <li>Trading license serial number: A 424151, validity from 12/08/2021 to 31/12/2021.</li> </ul>	Yes
4.3.1.2	<p>KGTESB established list of laws and regulations updated on 01/11/2021.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>Minimum Wage Order 2020.</li> <li>Prevention and control of infection diseases Act 1988.</li> </ol>	Yes
4.3.1.3	<p>KGTESB established list of legal documents applicable for estate operations update on 01/11/2021.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>Prevention and control infection diseases Act 1988.</li> </ul>	Yes

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<b>Principle 3: Compliance to legal requirements</b>		
Indicator	Summary of Assessment	Compliance
4.3.1.4	KGTESB assigned admin manager as person in charge for monitoring and tracking changes in legal requirements and laws.	Yes
4.3.2.1	KGTESB land titles are Provisional Lease (PL) issued by Sabah Land Authority.  Type of activity: <ul style="list-style-type: none"> <li>• Cultivation of trees bearing edible fruit;</li> <li>• Cultivation of rubber.</li> </ul> Review on the letter from Lands and Survey Department dated 09/07/2020 and call interview with management informed, they are waiting for Pegawai Pertanian to conduct the field inspection. The status of the land use conversion is in under process.	Yes
4.3.2.2	KGTESB is the legal owner of the land issued by State Land Authority. The land tenure is 99 years lease. Land title has been reviewed and verified.	Yes
4.3.2.3	KGTESB land titles include map stating area size, title no. and boundary stone numbering.  Pictorial evidences of boundary stone maintenance has been reviewed and verified.	Yes
4.3.2.4	KGTESB land titles is Provisional Lease (PL) issued by State Land Authority of Sabah.  No disputes found during document review.	Yes
4.3.3.1	KGTESB land titles are Provisional Lease (PL) issued by Sabah Land Authority.  No customary land title listed in the summary of land titles. Therefore, no customary right encumbered.	Yes
4.3.3.2	KGTESB land titles are Provisional Lease (PL) issued by Sabah Land Authority.  No customary land title listed in the summary of land titles. Therefore, no maps established.	Yes
4.3.3.3	KGTESB land titles are Provisional Lease (PL) issued by Sabah Land Authority.  No customary land title listed in the summary of land titles. Therefore, no FPIC or negotiated document established.	Yes

<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
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 01/11/2021.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The SIA includes a summary of positive and negative impacts. The estate in charge is responsible for the actions and implementations.</p> <p>Review on KGTESB SIA conducted, there are two positive impacts and there is no negative impact identified from internal and external stakeholders feedbacks.</p>	
4.4.2.1	<p>KGTESB established Flowchart Procedure for Complaint and Grievances document number KGTE-4.4.2, updated on 02/09/2021.</p> <p>The complaint and grievance procedure is displayed at estate notice board. This has been verified via pictorial evidences shared.</p> <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>Phone interview with workers informed they have been briefed on the complaint and grievance procedure on 07/10/2021.</p>	Yes
4.4.2.2	<p>KGTESB established complaint form and record book.</p> <p>Review complaint record, no complaint was lodged by workers and external parties as of audit date.</p> <p>Phone interview 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. Remote photo verification, of the forms are available at the office.</p> <p>This has been verified via phone interview with workers and they have been briefed on the complaint and grievance procedure.</p>	Yes
4.4.2.4	<p>KGTESB conducted complaints and grievance training for workers on 07/10/2021.</p> <p>Pictorial evidence and supporting documents of the training has been reviewed and verified.</p> <p>Phone call 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 workers and external parties.</p> <p>Remote document reviewed, KGTESB complaint record book had been maintained from year 2019 till the audit date.</p> <p>No complaint lodged from year 2019 till the audit date.</p>	Yes
4.4.3.1	<p>KGTESB has provided job opportunity to local communities such as FFB transporter.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	This has been verified during phone call interview with management and document review on the contractor agreement.	
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"> <li>Protecting the safety and health of all members of the company and others who may be affected by the work carried out;</li> <li>Preventing and maintain a clean and safety environment work place for all employees;</li> <li>Continually improving the performance of the safety and health management system;</li> <li>Ensure all the precautions are follows the save use of agricultural chemical in plantation.</li> </ul> <p>The policy is established in both language Bahasa Malaysia and English and publicly available at office notice board. Pictorial evidences has been reviewed and verified.</p> <p>MSPO briefing and training carried out on 07/10/2021 included safety and health policy training for the workers.</p>	Yes
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. Pictorial evidences has been reviewed and verified.</p> <p>MSPO briefing and training carried out on 07/10/2021 included safety and health policy training for the workers.</p> <p>Phone interview with workers informed they have been briefed on the Safety and Health Policy.</p>	Yes
	<p>b</p> <p>KGTESB established HIRARC updated on 01/09/2021 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: Infectious Diseases.</p> <p>Hazard: COVID-19 Virus</p> <p>Risk and effects: Fever, cold, coughing and if serious might be fatal.</p> <p>Risk assessment (risk rating): C4 L3 R12 high</p> <p>Existing control: Taking body temperature and social distancing 1 metre.</p> <p>Propose control: Training and COVID-19 prevention SOP briefing given to the worker</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Risk assessment (risk rating): C2 L2 R4 low</p> <p>PIC: Estate In-charge</p> <p>Risk assessment after control: Moderate</p> <p>Date of review: Annually</p> <p>Phone call interview with workers informed they have been briefed on COVID-19 SOP dated 07/10/2021.</p>	
c i	<p>KGTESB established training program for year 2021 updated on 01/09/2021.</p> <p>SOP training for estate operation conducted on 07/10/2021 include: MSPO Policy, handling of PPE, training compliant and grievances, safe work for harvesting operation.</p> <p>Phone interview with workers informed, they have been briefed on the safe work practices of their individual task.</p>	Yes
c ii	<p>Pictorial evidence of 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>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>Phone interview 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> <p>Pictorial evidences of chemical store condition has been reviewed and verified.</p>	Yes
f	<p>KGTESB organization chart is reviewed and the person responsible for estate safety and health is estate in-charge.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
g	<p>KGTESB number of workers are 7, 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 07/10/2021.</p>	Yes
h	<p>KGTESB established Accident and Emergency SOP updated on 01/09/2020.</p> <p>Pictorial evidences of 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 conducted for workers on 07/10/2021.</p> <p>Phone interview 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 training on 30/06/2019. Sighted certificate of First Aid course for estate manager is valid and displayed at the notice board.</p> <p>Pictorial evidence of contact number for person in charge displayed at the notice board is reviewed and verified.</p> <p>During phone interview with worker informed first aid kit available at office and operations site such as chemical spraying and harvesting activities.</p>	Yes
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 2020 submitted to DOSH dated 07/12/2021.</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>Remote photos reviewed, the policy is displayed at notice board.</p> <p>Training on policy conducted to workers on 07/10/2021.</p> <p>Phone call interviewed with workers informed, they had been briefed on social policy dated 07/10/2021.</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>	Yes



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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<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>Pictorial evidence of the policy displayed at estate notice board is reviewed and verified.</p> <p>Phone interview workers informed, they have been briefed on social policy dated 07/10/2021.</p> <p>Review of complaint logbook, no discrimination complaint lodged by workers until the audit date.</p>	
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 01/01/2021 states the pay rate of RM 5.77 per hour in accordance to the Minimum Wage Order 2020 and piece rates for estate operations such as manuring and pruning.</p> <p>Remote document verify, piece rate workers they are paid based on their job description and according to piece rate list agreeable between workers and estate management. The contact agreement are in Bahasa Malaysia language which is able to be understood by workers.</p> <p>Phone interview with workers informed they have been briefed on employment contract signed and its contents. They are provided a copy for their safekeeping.</p>	Yes
4.4.5.4	<p>KGTESB engaged contractor for FFB transportation to collection center.</p> <p>Document reviewed on the contractor's contract agreement and payment voucher of Sep 2021, contractor worker is paid according to the Minimum Wage Order 2020.</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>Phone interview 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>Pictorial evidence of working hours displayed at estate notice board verified.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Phone interview with workers informed they attended briefing on working hours conducted on 07/10/2021.	
4.4.5.8	<p>Pictorial evidence of working hours displayed at KGTESB estate notice board verified.</p> <p>The working hours is from 6.00 am to 2.00 pm.</p> <p>The break time is between 10.00 pm to 10.30 pm.</p> <p>Phone interview with workers and informed, they have been briefed on the working hours and overtime.</p>	Yes
4.4.5.9	<p>KGTESB established pay slip records to document workers' wages.</p> <p>Sampled pay slip for November 2021, workers are paid on piece rated basis for harvesting and manuring.</p> <p>Review on pay slip November 2021, hourly rate paid at RM 5.77 to workers for holiday and sick leave. Phone interview with workers informed, the wages document is in Bahasa Malaysia language which can be understand by them.</p>	Yes
4.4.5.10	KGTESB provide benefits to workers such as medical care, SOCSO, free housing, water and electricity.	Yes
4.4.5.11	<p>KGTESB adopt industry best practices for housing and amenities.</p> <p>Pictorial evidences of water tank and electricity provided at housing area reviewed and verified.</p> <p>Phone interview 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. Pictorial evidences has been reviewed and verified.</p> <p>The briefing on policy to workers on 07/10/2021.</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>	Yes

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<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
Indicator	Summary of Assessment	Compliance
	<p>No trade union was form at KGTESB. However, KGTESB has conducted worker meeting on 07/10/2021.</p> <p>Interview with management informed the meeting and briefing will be conducted once a year.</p>	
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> <p>Ensure that no child or young person shall be, or be required or permitted to be, engaged in any employment other that those allowed by the laws.</p> <p>Review the employee list, the workers are above minimum age.</p> <p>Phone interview with workers informed there is no child labour or young person employed by estate management. All workers are above 18 years prior joining the estate.</p>	Yes
4.4.6.1	<p>KGTESB established training plan for year 2021 updated on 01/09/2021.</p> <p>The training conducted on 07/10/2021 includes policy briefing, safe work practices, PPE, complaint and grievance, spraying and etc.</p> <p>Phone interviewed with workers confirmed they have attended the training conducted by management.</p>	Yes
4.4.6.2	<p>KGTESB established training programme according to the job task.</p> <p>Training matrix for each of the workers is develop to identify training needs for each of the worker based on their job description.</p>	Yes
4.4.6.3	<p>KGTESB training plan year 2021 established for continual program updated 01/09/2021 includes company policies, safety &amp; health end environment.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>i. Policies briefing;</li> <li>ii. Complaint and grievance training;</li> <li>iii. Infection diseases training.</li> </ol>	Yes

<b>Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>KGTESB established “Environmental Policy” updated 02/09/2021 signed by Director shared and reviewed.</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"> <li>• Minimizing the environmental impacts of its operations and understands the importance of conserving natural resources;</li> </ul>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>Complying with respective legal and regulatory requirements;</li> <li>Implement zero burning in all palm oil cultivation activities;</li> <li>Educating and enhancing workers awareness on environmental and biodiversity conservation;</li> <li>No hunting, fishing or killing of all animals.</li> </ul> <p>KGTESB's Environmental Management Plan (EMP) is updated on 01/09/2021.</p> <p>Environmental policy training conducted on 07/10/2021.</p> <p>Phone interview with chemical sprayers, manurers and harvesters informed they understand the importance in protecting the environment and the environmental policy.</p> <p>Review of pictorial evidence, the "Environmental Policy" is made available at notice board.</p>	
4.5.1.2	<p>a</p> <p>KGTESB established "Environmental Policy" updated on 02/09/2021 signed by Director.</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"> <li>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;</li> <li>To protect the environmental KGTESB from neglect, mismanagement and irresponsible activities in palm oil estate operations;</li> <li>To ensure conformation to all activities are within the laws/Acts and legislation of State and Nation.</li> </ul>	Yes
	<p>b</p> <p>KGTESB established environmental aspect and impact included in EMP updated 01/09/2021.</p> <p>The information in the aspect covers:</p> <ol style="list-style-type: none"> <li>Activity;</li> <li>Aspect;</li> <li>Impact;</li> <li>Risk score;</li> <li>Control measure;</li> <li>Risk description;</li> <li>Management action plan.</li> </ol>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Example:</p> <p>Activity: Chemical spraying;</p> <p>Aspect: Chemical washed into water and over spraying;</p> <p>Impact: Water pollution;</p> <p>Risk score: 6;</p> <p>Control Measure: No spraying during rainy days and near drains.</p> <p>Risk description: Low.</p> <p>Management action plan: Provide training to workers.</p> <p>Phone interviews with chemical sprayers informed no spraying activities during rainy days and near drains.</p>	
4.5.1.3	<p>KGTESB identified negative and positive impacts to environment in EMP dated 01/09/2020.</p> <p>Example:</p> <p>Activities: Pruning;</p> <p>Negative Aspect: Fronds falling into drains or streams;</p> <p>Negative impact: Water pollution;</p> <p>Positive Aspect: Proper stacking of fronds after pruning;</p> <p>Positive impact: Fronds stacking to prevent soil erosion and serve as organic nutrient for soil;</p> <p>Action Plan: Training for harvesters;</p> <p>Timeline: Annually;</p> <p>PIC: Estate in charge.</p> <p>Reviewed and verified training record for harvesting and pruning dated 07/10/2021.</p> <p>Phone interview with harvesters informed they have been trained on pruning and proper frond stacking.</p>	Yes
4.5.1.4	<p>KGTESB established Environment Aspect and Impact Assessment (EAIA) updated on 01/09/2021 for promoting of positive impacts.</p> <p>Example:</p> <p>Activity: Frond stacking.</p> <p>Positive impact: To reduce soil erosion and act as nutrient.</p> <p>Reviewed and verified pictorial evidences of frond stacking at block 13. Fronds are well stacked and there are no signs of soil erosion.</p>	Yes
4.5.1.5	<p>KGTESB established training plan 2021 updated on 01/09/2021.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	KGTESB conducted environmental training for workers and staffs dated 07/10/2021.	
4.5.1.6	<p>KGTESB conducted environmental meeting dated 07/10/2021 to discuss environmental issue.</p> <p>Topics of discussion covered no hunting and burning activities in estate.</p> <p>Frequency of meeting is annually.</p> <p>Briefings on environmental issues for workers is regularly done during muster call.</p> <p>Phone interview with sampled chemical sprayers, manurers and harvesters informed that they have participated on the meeting on the 07/10/2021 and understand the concerns on environmental issues discussed by the estate in charge.</p>	Yes
4.5.2.1	<p>KGTESB updated baseline for diesel consumption records dated 01/09/2021 for 3 years from 2018 to 2020.</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 2020 for the same period is lower compared to 2021. This is because of road repair works carried out in year 2021.</p> <p>KGTESB updated baseline for electricity consumption records dated 01/09/2021 for 3 years from 2018 to 2020.</p> <p>Mechanism to monitor level of electricity consumption is based on Kwh/ Mt FFB.</p> <p>Electricity consumption is higher in 2021 compared to 2020 for the same period.</p> <p>This is mainly due to the COVID-19 movement restriction where workers have to stay at home rather than allowed to move outside of estate. Therefore, usage of electricity is much higher.</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 2021.</p> <p><u>Electricity consumption</u></p> <p>Electricity consumption for the year 2021 from January to November 2021 is higher compared to the estimate for the same period.</p> <p>This is mainly due to the COVID-19 movement restriction where workers have to stay at home rather than allowed to move outside of estate. Therefore, usage of electricity is much higher.</p> <p><u>Diesel consumption</u></p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Diesel consumption for the year 2021 from January to November 2021 is lower compared to the estimate for the same period due to lesser road repair work than estimated.	
4.5.2.3	KGTESB does not practice renewable energy for their estate. Phone interview with management informed that there are no plans to install renewable energy due to high cost.	Yes
4.5.3.1	KGTESB established Waste Management Plan updated 01/09/2021. Sources of wastes generated are identified and included. Example: Solid waste: Empty fertilizer bags. Source: Manuring.	Yes
4.5.3.2	a KGTESB established Waste Identification Environmental Impacts, Mitigation Plans and Continuous Improvement Plan updated 01/09/2021. Example: Waste: Empty chemical containers; Source: Chemical application; Disposal method: Reused for chemical premix and spraying activities; Monitoring Plan: Proper monitoring, storage and reused; Responsibility: Estate Assistant Manager In Charge; Pollution: Soil and water pollution. Phone call interview with chemical sprayers informed they have been briefed on triple rinsing procedure and handling of empty chemical containers. KGTESB conducted training on handling of empty chemical containers to workers on 07/10/2021.	Yes
	b KGTESB waste that could be recycled or reused are included in waste management action plan. Example: Waste : Used engine oil; Method: 1) Reused for painting work; 2) Ensure proper vehicle maintenance. Reviewed and verified monthly diesel monitoring records.	
4.5.3.3	KGTESB established SOP Handling of Scheduled Waste doc.no: LB-4.5.3 updated 02/09/2021.	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Phone interview with estate manager informed used lubricants oil are reused for painting work.</p> <p>Empty chemical containers are triple rinsed, mark and reused for chemical spraying activity.</p> <p>Pictorial evidences of marked empty chemical containers used for chemical spraying activity has been shared and reviewed.</p>	
4.5.3.4	<p>KGTESB adopted the triple rinsed procedure from Croplife International SOP.</p> <p>Pictorial evidence of empty chemical containers marked with "X" in red reviewed and verified. The empty containers are reused for pre-mixing activities.</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>Pictures evidences and interview with chemical sprayers by phone calls informed they were briefed on empty chemical containers triple rinsing.</p> <p>KGTESB conducted training on handling of empty chemical containers on 07/10/2021.</p>	Yes
4.5.3.5	<p>KGTESB established domestic wastes segregation for recycling domestic wastes and domestic waste that cannot be recycled will be disposed to nearest municipal domestic collection.</p>	Yes
4.5.4.1	<p>KGTESB established Waste Management Plan updated 01/09/2021 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"> <li>• Carbon Monoxide (CO) and Carbon Dioxide (CO<sub>2</sub>) from tractors;</li> <li>• Methane (CH<sub>4</sub>) and Nitrous Dioxide (N<sub>2</sub>O) from fertilizers.</li> </ul>	Yes
4.5.4.2	<p>KGTESB action plan to reduce identified significant pollutants include in the Waste Management Plan updated 01/09/2021.</p> <p>Action plans are available to reduce identified GHG pollutants.</p> <p>Example</p> <p>Source: Fertilizer application;</p> <p>GHG Pollutants include: Methane (CH<sub>4</sub>) and Nitrogen Dioxide (N<sub>2</sub>O);</p> <p>Action Plan: No fertilizer application during rainy days;</p> <p>Timeframe: Daily rainfall monitoring;</p> <p>PIC: Estate in Charge.</p> <p>Phone interview with manurers informed there are no manuring activities during rainy days.</p>	Yes



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Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Indicator	Summary of Assessment		Compliance
4.5.5.1	a	<p>KGTESB revised Water Management Plan dated 01/09/2021.</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
	b	<p>KGTESB do not have streams or rivers within the estates.</p> <p>Map of the estate has been reviewed and verified.</p> <p>Phone interview with chemical sprayers, manurers and harvesters informed there are no streams or rivers within the estate.</p> <p>Therefore, no monitoring establish for outgoing water.</p>	Yes
	c	<p>KGTESB revised Water Management Plan dated 01/09/2021 has include estimation of water usage requirement as guideline to monitor usage of the water.</p> <p>Catchment pond is constructed for rainwater harvesting and operational 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> <p>Pictorial evidences of marked palms around the catchment pond and field drains has been reviewed and verified.</p> <p>Phone interview with chemical sprayers and manurers informed they understand no chemical and fertilizer application for palms surrounding the pond area.</p>	Yes
	d	<p>Pictorial evidences and KGTESB estate map reviewed and verified.</p> <p>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>	Yes
	e	<p>KGTESB does not have river or stream.</p> <p>During the phone interviews with the chemical sprayers, manurers and harvesters informed no natural water ways passing through the estate.</p>	Yes
	f	<p>KGTESB does not has bored wells used for water supply.</p> <p>This has been cross verified via phone interview with estate management and workers.</p>	Yes
4.5.5.2	<p>KGTESB estate map verification and pictorial evidences, there are no waterways.</p>		Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Therefore, no monitoring required for outgoing water.	
4.5.5.3	KGTESB practise rain harvesting for domestic use. Catchment pond is constructed for rainwater harvesting and operational use.	Yes
4.5.6.1	a KGTESB established Environment Policy updated on 02/09/2021 signed by Director. The policy strictly prohibits hunting, fishing and of killing of all animals within the vicinity of the estate. Monitoring of wildlife is carried out during field patrolling and observation. Latest sightings are captured in the list of wildlife which includes date, time and area. Phone interview with chemical sprayers, manurers and harvesters informed when any wildlife is sighted, they will provide to feedback to estate management. No hunting or capturing of protected wildlife.	Yes
	b KGTESB updated list of animals sighted in the estate. The list was updated on 29/09/2021. Example: i. Long Tailed Macaque; ii. Monitor Lizard; iii. Python. The conservation status of all animals are Least Concerned which is in accordance with IUCN and Malaysian Red List. Phone interview with chemical sprayers, manurers and harvesters informed when any wildlife is sighted, they will provide feedback to estate management. No hunting or capturing of protected wildlife.	Yes
4.5.6.2	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. KGTESB displayed type on wildlife found and conservation status in the notice boards. Pictorial evidence of the notifications displayed at notice boards has been shared and reviewed. Phone interviews with workers informed that they understand the consequences of illegal hunting in the estate concession. Training records on wildlife management dated 07/10/2021 has been reviewed.	Yes
	b KGTESB's Environmental Policy updated on 02/09/2021 signed by Director with a statement "Policy strictly no hunting, no fishing and no killing of all animals".	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Policy has been displayed in the notice board and this has been communicated with workers during training on 07/10/2021 and external stakeholders during external stakeholders meeting on 25/10/2021.</p> <p>Phone interviews with workers informed that they understand the consequences of illegal hunting in the estate concession.</p>	
4.5.6.3	<p>KGTESB established monitoring of wildlife recorded by estate person in-charge updated on 29/09/2021 is reviewed and verified.</p> <p>Training for workers carried out on 07/10/2021 reviewed and verified.</p> <p>Pictorial evidence of no hunting and penalty erected at estate entrance has been shared and reviewed.</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>Pictorial evidence of signage of no open burning is shared and reviewed.</p> <p>Phone interviews with chemical sprayers, manurers and harvesters informed they understand the zero burning policy and do not practice any burning.</p>	Yes
4.5.7.2	<p>No disease observed on palms at KGTESB block 1 that required burning for treatment via pictorial evidence verification.</p> <p>Therefore no special approval for open burning from relevant authorities.</p>	Yes
4.5.7.3	<p>Controlled burning prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 are not applicable for the plantation operations.</p> <p>The environmental policy clearly describes that controlled burning is only allowed for where necessary, based on approval by the respective authorities.</p> <p>Phone interview with estate in charge and photo verification of KGTESB estates field block condition, no disease observed at field operations that required burning method to be treated.</p>	Yes
4.5.7.4	<p>KGTESB adopt the 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> <p>Business plan for 2021 budget and phone interviews with chemical sprayers, manurers and harvesters informed no replanting activities has been planned or carried at the point of audit.</p>	Yes

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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"> <li>Harvesting SOP doc no: 4.6.1-5, updated 01/03/2019;</li> <li>SOP Spraying Operation, doc no: 4.6.1-1, updated 02/05/2021;</li> <li>SOP Fertilizer Operation doc no: 4.6.1-3, dated 02/05/2021;</li> <li>SOP Work Safety for Slashing doc no: 4.6.1-7, updated 02/05/2021;</li> <li>SOP Integrated Pest Management doc no: 4.5.3, updated 01/09/2021;</li> <li>SOP for COVID-19 doc no: KGTE 4.4.4, dated 15/04/2020.</li> </ul> <p>Example of best practice related training:</p> <ul style="list-style-type: none"> <li>PPE for safety dated 07/10/2021;</li> <li>SOP harvesting, spraying and manuring operation dated 07/10/2021.</li> </ul>	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"> <li>Facilitate effective establishment, maintenance and harvesting of palms;</li> <li>Minimize soil erosion;</li> <li>Reduce rainwater runoff and nutrient losses;</li> <li>Increase water infiltration;</li> <li>Conserve moisture and increase water infiltration;</li> <li>Provide each palm with equal access to light, nutrients and water.</li> </ul> <p>The guideline includes soil management on step terrains and planting of cover crops.</p> <p>Review on the field photos, estate maps and phone call interview with workers and management team confirmed there are no planting on slope.</p>	Yes
4.6.1.3	<p>KGTESB established permanent block marker for each block include block number and block size.</p> <p>Reviewed and verified pictorial evidence for sampled block with evidence as below:</p> <ul style="list-style-type: none"> <li>Block no: Block 14;</li> <li>Acreage: 19 Acres.</li> </ul>	Yes
4.6.2.1	<p>KGTESB established management financial and budget for 6 years from 2019 to 2024 updated on 02/11/2021 includes:</p> <ul style="list-style-type: none"> <li>FFB production in tons;</li> </ul>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>FFB price/ton;</li> <li>Projected total income;</li> <li>Projected expenses;</li> <li>Projected budget for CIP include for social, environmental and safety.</li> </ul>	
4.6.2.2	<p>KGTESB established six (6) years Replanting Programme from 2021 - 2024.</p> <p>The programme has been updated on 02/11/2021.</p> <p>Replanting is planned starting from 2021 to 2024. Total hectares planned for replanting from year 2021 to 2024 is 117.17 Ha.</p>	Yes
4.6.2.3	<p>KGTESB updated 6 years financial management plan from 2019 to 2024 includes following:</p> <ul style="list-style-type: none"> <li>Planting material;</li> <li>Projected Cost per ton;</li> <li>Expected FFB output;</li> <li>Yield per ha;</li> <li>Price forecast;</li> <li>Projected budget for CIP for social, environmental and safety.</li> </ul>	Yes
4.6.2.4	<p>KGTESB established annual monitoring of production and costs.</p> <p>Reviewed and verified year end profit and loss reporting for KGTESB for the year 2020 which contains information on:</p> <ul style="list-style-type: none"> <li>Revenue;</li> <li>Operating Cost;</li> <li>Administrative expenses;</li> <li>Profit for financial year.</li> </ul>	Yes
4.6.3.1	<p>KGTESB purchase fertilizers and chemicals by issuing purchase order describing the products, price per unit, and total quantity required.</p> <p>Example:</p> <p>Quotation received from supplier and purchase order for fertilizer dated 05/10/2021 are maintained and reviewed.</p>	Yes
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 15/10/2021 for supplier is paid accordingly.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.4.1	<p>KGTESB engaged FFB transport contractor service.</p> <p>Contract agreement is established between KGTESB and FFB transport contractor 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 conducted briefing to contractor workers on safe work, company policies, MSPO requirement awareness, best practices and SOP.</p> <p>Pictorial evidence of contractors briefed shared and reviewed.</p>	Yes
4.6.4.2	<p>KGTESB established contract agreement for FFB transport dated 28/01/2019 duly acknowledged by both parties as acceptance.</p>	Yes
4.6.4.3	<p>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".</p>	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 by the contractor from 05/11/2021 to 30/11/2021.</p>	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>Review on KGTESB planting statement updated 01/11/2021, there is no new planting carried out within the estate.</p> <p>The 1<sup>st</sup> planting is conducted in year 1995 and latest planting is in year 2013.</p> <p>Therefore, no biodiversity assessment required.</p>	Yes
4.7.1.2	<p>Review on KGTESB planting statement updated 01/11/2021, 1<sup>st</sup> planting in Year 1995 and latest planting in year 2013.</p> <p>There is no new planting or replanting carried out within the estate. Therefore, no PMM established.</p>	Yes
4.7.2.1	<p>KGTESB planting statement updated 01/11/2021 is review, there is no new planting carried out within the estate.</p> <p>Review on the estate map and phone interview with estate management feedback no peat soil within KGTESB area.</p>	Yes
4.7.3.1	<p>Review on KGTESB estate map, land titles and planting statement updated 01/11/2021, first planting is in Year 1995, latest planting is in year 2013.</p> <p>There is no new planting carried out within the estate. Therefore, no SEIA assessment established.</p>	Yes
4.7.3.2	<p>Review on KGTESB estate map, land titles and planting statement updated 01/11/2021, first planting is in Year 1995, latest planting is in year 2013.</p> <p>There is no new planting carried out within the estate. Therefore, no SEIA assessment conducted.</p>	Yes
4.7.3.3	<p>Review on KGTESB estate map, land titles and planting statement dated 01/11/2021, first planting is in Year 1995, latest planting is in year 2013.</p> <p>There is no new planting carried out within the estate. Therefore, no SEIA assessment conducted.</p>	Yes
4.7.3.4	<p>There is no smallholders' scheme in KGTESB certification. Therefore, not applicable.</p>	Yes
4.7.4.1	<p>Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate.</p> <p>Therefore no soil type established.</p>	Yes
4.7.4.2	<p>Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate.</p> <p>Therefore, no map established.</p>	Yes
4.7.5.1	<p>Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate.</p> <p>Therefore, no soil map established.</p>	Yes

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4.7.5.2	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no soil maps established.	Yes
4.7.5.3	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no maps established.	Yes
4.7.6.1	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no FPIC conducted.	Yes
4.7.6.2	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. There is no scared site, therefore no management plan established.	Yes
4.7.6.3	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no customary land established.	Yes
4.7.6.4	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no compensation established.	Yes
4.7.6.5	Review on KGTESB planting statement updated 01/11/2021 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 KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no system for compensation established.	Yes
4.7.6.7	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no compensation plan established.	Yes
4.7.6.8	Review on KGTESB planting statement updated 01/11/2021 and there is no new planting carried out within the estate. Therefore, no management plan established.	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.



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√	No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i></p> <p><i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i></p>	

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

AUDIT OUTCOME		
During last Audit	0	<b>MAJOR Non-Conformities</b>
	0	<b>MINOR Non-Conformities</b>

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

REMOTE AUDIT OUTCOME		
During this remote audit,	0	<b>MAJOR Non-Conformities</b>
	0	<b>MINOR Non-Conformities</b>

Nr.	Indicator	Description	Location	Opportunity for Improvement
1	4.4.6.1	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.	Office	KGTESB may consider improve the training records of contractor.

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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 2021:	2,201.23 Mt
Project FFBS for December 2021:	260.00 Mt

## 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 02

Mode of Audit: Remote



### 6. RECOMMENDATION

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

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

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

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

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

Puchong, 03/01/2022

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

Puchong, 07/01/2021

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

## **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 02

Mode of Audit: Remote

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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.

# 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 02  
Mode of Audit: Remote



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

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

An audit is a procedure based on the principle of random sampling and cannot cover each detail of the management system. Therefore nonconformities 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