

# MSPO CERTIFICATION SUMMARY REPORT

**KHOO GHET TING ESTATES SDN BHD**

**STAGE 2 – CERTIFICATION AUDIT**

Date: 27-28/11/2019

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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: Stage 2 Certification audit

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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>KGTESB</b>	Khoo Ghet Ting Estate Sdn. Bhd.
<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 certification audit for its group of oil palm estates according to MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

### 1.1. Objective

The objective of this certification audit is to assess Khoo Ghet Ting Estates Sdn. Bhd. by an independent certification body with the aim for compliance of the standards.

### 1.2. Scope

The certification is based on the documentation established by the estate.

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 review against the requirements and criteria based on MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantation 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 use as part of the assessment; the compliance of the requirements out of the guidelines applied was checked.

- Malaysian Sustainable Palm Oil Part 3: General Principles for Oil Palm Plantation and Organised Smallholders audit guidance;

### 1.3. Appointment and qualification of team members

The audit team appointed consists of one team leader and 1 team member. The audit team members contributed to the review of documents, the assessment of the project activity and to the preparation of this report.

#### Lead Auditor in training: Chan Shi Lie

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Graduate in Bachelor of Media Technology (Major in Broadcasting)

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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)	6 years working experience in oil palm plantations.
Successfully completed MS 2530 series of standards training	Successfully completed MS 2530 series of standards training
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 auditor based on audit log.
A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language.	Able to communicate in Bahasa Malaysia and English.
Field working experience in the palm oil sector, or demonstrable equivalent	6 years working experience in oil palm plantations.
Good Agricultural Practices (GAP), and Integrated Pest Management (IPM), pesticide and fertilizer use	6 years working experience in oil palm plantations.
Health and safety auditing on the farm and in processing facilities, for example ISO 45001 18001 or Occupational, Health & Safety Assurance System	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.
Worker welfare issues and social auditing experience, for example with SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training
Environmental and ecological auditing, for example experience with organic agriculture, ISO 14001 or Environmental Management Systems (EMS) or High Conservation Value (HCV)	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.

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### Qualification of Team Member

Requirement	Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following Agriculture; Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences.); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or Other relevant related fields	Ariff Bin Lokman	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)	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
Successfully completed MS 2530 series of standards training	Ariff Bin Lokman	Successfully completed MS2530 series of standards training.	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.	Ariff Bin Lokman	Qualified as auditor based on audit log.	Yes
A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia, English and / or any other local language.	Ariff Bin Lokman	Able to communicate in Bahasa Malaysia and English.	Yes
Field working experience in the palm oil sector, or demonstrable equivalent	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes

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Requirement	Assessor	Qualification	Compliance
Good Agricultural Practices (GAP), and Integrated Pest Management (IPM), pesticide and fertilizer use	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
Health and safety auditing on the farm and in processing facilities, for example ISO 45001 or Occupational, Health & Safety Assurance System	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.	Yes
Worker welfare issues and social auditing experience, for example with SA8000 or related social or ethical accountability codes	Ariff Bin Lokman	Successfully completed SA 8000 Basic training	Yes
Environmental and ecological auditing, for example experience with organic agriculture, ISO 14001 or Environmental Management Systems (EMS) or High Conservation Value (HCV)	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001, 45001 LA course.	Yes

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## 2. METHODOLOGY

The audit approach consists of the following steps:

- Contract review;
- Appointment of team members and technical reviewer;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- On-Site assessment, inspections, interviews with operational personnel, stakeholders and its contractors; review of documentation;
- On-site reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Peer review
- Address Peer Review Comments (if any)
- Final approval and issuance of certificate.

The certification is conducted in two stages in accordance to the certification procedure.

### Stage 1:

Stage 1 is conducted on 30/08/2019 that covers desk review activities:

- Background investigation
- Review of documentation established but not limited to below
  - Group Operating Policies
  - Estate maps
  - Land titles
  - Standard Operating Procedures including Agricultural Manual
  - Work Flow Charts
  - Operating licenses and approvals
  - Operating records
  - Training records
  - Applicable Legislation Documents
- Interviews of relevant operation personnel



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- Assessment reporting

## Stage 2 Certification Audit:

Stage 2 certification audit conducted on 27/11/2019 to 28/11/2019 covers the following activities but not limited to below:

- Onsite visit, observations and inspections of estate facilities and field activities;
- Interview operation personnel and field workers for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Stakeholders consultation meeting;
- Review and closed out of non-conformance raised during stage 1 audit;
- Assessment reporting;

## On-site Assessment

The audit of the estate 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 included physical site inspections, observation of tasks and processes, interviews of stakeholders, communities, staff, workers and their families, review of documentation and data. Checklists and questionnaires are used to guide the collection of information. The comments made by external stakeholders are taken into account in the assessment.

For the certification audit, Khoo Ghet Ting Estates Sdn. Bhd. has 1 estate. Therefore, no selection required

**Table 2-1: List of Estates 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

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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 plantation company located at Mile 27, Labuk Road, Sandakan, Sabah.

The details of the estate as below:

Name of Estate	Location	Coordinates
Khoo Ghet Ting Estates Sdn Bhd	Mile 27, 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) (Jan to Dec 2020)
	Total*	Planted**	
Khoo Ghet Ting Estates Sdn Bhd	155.89	148.73	2,280.00
<b>Total</b>	<b>155.89</b>	<b>148.73</b>	<b>2,280.00</b>

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

\*\*Immature + Mature Area

#### 3.2. Planting Program for Each Estate

Estate / Year	1995	1996	1997	1998	1999	2000	2013
KGTESB	19.74	14.22	21.17	37.76	24.28	29.54	2.02
<b>Total Mature</b>	<b>19.74</b>	<b>14.22</b>	<b>21.17</b>	<b>37.76</b>	<b>24.28</b>	<b>29.54</b>	<b>2.02</b>
<b>Total Immature</b>	-	-	-	-	-	-	-
<b>Total Oil Palm (ha)</b>	<b>19.74</b>	<b>14.22</b>	<b>21.17</b>	<b>37.76</b>	<b>24.28</b>	<b>29.54</b>	<b>2.02</b>

#### 3.3. Replanting program for each estate

Year of replanting	Total area to be replanted (ha)
2020	19.74
2021	14.22
2022	21.17
2023	37.76
2024	24.28
<b>TOTAL</b>	<b>117.17</b>

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## 3.4. Maps of Company Location and Plantations



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### 4. CERTIFICATION ASSESSMENT

#### 4.1. Stage 2: Certification Audit

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

##### 4.1.1. Stage 1 Audit:

The objective of the stage 1 is to assess the readiness of the documentation established and implemented in accordance to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

According to the Certification Scheme, an initial due-diligence audit for operators which are entering into the MSPO system, and which

- do not have any certification or
- Those having management system certification e.g. ISO, COP.

This organization shall undergo both Stage I and II audit

Khoo Ghet Ting Estates Sdn. Bhd. does not has any certification, therefore, has to undergo Stage I audit.

The audit team has apply the Malaysian Sustainable Palm Oil Part 3: General principles for oil palm plantations and organised smallholders audit guidance to assess the established documents against the Principles and Criteria of the standard

The Stage I audit conducted on 30/08/2019 at the Khoo Ghet Ting Estates Sdn. Bhd. Main office covering the following activities:

- Onsite interviews and inspections;
- Review of documentation for compliance to relevant P & C requirements from plantation;
- Reporting of findings found during Stage I audit;

##### 4.1.2. Stage 2 Certification Audit:

The Stage 2 certification audit conducted on 27/11/2019 to 28/11/2019 covering 1 estate.

During the Stage 2 audit, there are 0 Major, 0 Minor and 3 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

TUV NORD (Malaysia) Sdn. Bhd. has published the public notification on 21/10/2019 as to accommodate stakeholder's consultation meeting for Khoo Ghet Ting Estates Sdn. Bhd. to provide comments. As at audit date on 27/11/2019 to 28/11/2019 there are no comments received.

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Invitation letters are sent on 21/10/2019 to invite relevant stakeholders to attend a local stakeholders' consultation on 27/11/2019 to gather information from the local communities in accordance to §7, 3.2 of the Certification Procedure requirements.

The topics of discussion are as below:

1. Introduction of MSPO certification.
2. Development of oil palm plantations
3. Community service and support provided
4. Wildlife management and wildlife corridor
5. Type of wildlife sighted at the plantations and wildlife corridor.
6. Local communities' development.

The following relevant Principles & Criteria of the applied standard are discussed during the stakeholders' consultation:

1. Principle 2 Criteria 2 Indicator 1: Consultation and Communication with stakeholders:

The stakeholders could confirm they have attended meetings with the company on MSPO certification.

2. Principle 4 Criteria 2 Indicator 3 & 4: A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint

The stakeholders' advice they are informed a logbook and form is available at the office to lodge any complaints or suggestions.

3. Principle 4 Criteria 3 Indicator 1: Contribute to local development in consultation with the local communities.

The local communities could confirm the company has provide assistance and support to communities.

4. Principle 6 Criteria 4 Indicator 1: Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information

The contractor who provides maintenance and service could confirm they are briefing on MSPO requirements.

There no issues raised during the stakeholder's consultation in terms of tenure and/or use rights, social or environmental aspects of management and operations that need to be addressed by the certified unit. It can be concluded the relevant Principles and Criteria clauses of the applied standard are in compliance.

The list of stakeholders who attended the meeting refer to Table 7-1

Items	Subject discussed	Audit team findings	Company response and proposed action to be taken
1	Any information from Company as regards to the MSPO audit?	Stakeholders informed they are inform of the audit via invitation letter.	Positive comment.

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Items	Subject discussed	Audit team findings	Company response and proposed action to be taken
2	Social issues	There are no social issues raised by the stakeholders.	Positive comment.
3	Type of land title – Country Leased, Provisional Leased, Native title	Interview stakeholders are no local communities. Therefore, no input of this topic.	No action required.
4	Economy / livelihood Is there any impact on livelihood after the introduction of MSPO?	Interview stakeholders are no local communities. Therefore, no input of this topic.	No action required.
5	Does MSPO largely benefits the local community?	Interview stakeholders are no local communities. Therefore, no input of this topic.	No action required.
6	Environmental understanding	Interview stakeholders are no local communities. Therefore, no input of this topic.	No action required.
7	Awareness towards species, habitats, and high conservation values	Interview stakeholders are no local communities. Therefore, no input of this topic.	No action required.
8	Are there any plantation management practices that affect you?	Interview stakeholders are no local communities. Therefore, no input of this topic.	No action required.
9	Do you consider any management is in conflict with the MSPO principles and criteria?	Stakeholders confirmed KGTESB has taken effort to meet the MSPO requirements.	Positive comment
10	Do you have any suggestions for management?	Install estate signboard at the estate main entrance.	KGTSB to improve

## 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 criteria and indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Khoo Ghet Ting Sdn. Bhd. (KGTESB) established MSPO policy dated 25/02/2019 sign by Director.</p> <p>The policy states that KGTESB to adhere to the following key principles:</p> <ul style="list-style-type: none"> <li>i. Management commitment and responsibility</li> <li>ii. Transparency</li> <li>iii. Compliance to legal requirements</li> <li>iv. Social responsibility, health, safety and employment conditions</li> <li>v. Environment, natural resources, biodiversity and ecosystem service</li> <li>vi. Best practise</li> </ul> <p>MSPO policy displayed at estate notice board.</p> <p>MSPO policy briefing conducted to workers on 28/04/2019 and stakeholders dated 16/08/2019.</p> <p>During interview with workers confirmed briefing on MSPO policy.</p>	Yes
4.1.1.2	<p>The MSPO policy dated 25/02/2019 states 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 in sustainable manner.</p>	Yes
4.1.2.1	<p>KGTESB established internal audit procedure, document number 4.1.2.1 dated 01/03/2019 with a flow chart describing the process.</p> <p>The procedure states the frequency of internal audit is once a year.</p> <p>Latest internal audit conducted on 01/07/2019.</p>	Yes
4.1.2.2	<p>KGTESB established internal audit procedure dated 01/03/2019.</p> <p>Internal audit conducted on 01/07/2019.</p> <p>The summary of internal audit results identified strength, weakness and corrective action plan.</p> <p>Example:</p> <p>Strong point statement: 90% of the MSPO documentations are ready</p> <p>Weak point: some audit findings need to be improve and follow up before commit stage one MSPO audit</p>	Yes
4.1.2.3	<p>Internal audit results made available during 2<sup>nd</sup> management meeting dated 11/07/19.</p>	Yes



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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.3.1	<p>KGTESB conduct management review on 11/07/2019 with agenda includes.</p> <p>Agenda:</p> <ul style="list-style-type: none"> <li>To confirm minutes of the 1<sup>st</sup> Management Meeting held on 22 Feb 2019</li> <li>To verify Internal audit finding</li> <li>To discusses Stage 1 MSPO Audit date and audit fees</li> <li>Any Other business</li> </ul> <p>The frequency for management review is once a year after internal audit.</p>	Yes
4.1.4.1	<p>KGTESB established Continual Improvement Plan (CIP) dated 12/08/19.</p> <p>Topic discuss in the CIP include environmental and social.</p> <p>Example:</p> <p>Social</p> <p>Activity: Upkeep estate road</p> <p>Improvement plan: Estate person in-charge will arrange and upkeep the estate road during raining season.</p> <p>Expected outcome: Good road condition to avoid delay in transporting FFB from field to mill.</p> <p>Time frame: 4 years</p> <p>PIC: Estate In-charge</p> <p>Environment</p> <p>Activity: Fertilizer store upkeep and maintenance</p> <p>Improvement plan: Estate in-charge to monitor on fertilizer store condition</p> <p>Expected outcome: To provide better environment situation</p> <p>Time frame: 1 year</p> <p>PIC: Estate In-charge</p>	Yes
4.1.4.2	<p>KGTESB established procedure new technology, information and techniques dated 02/07/2019.</p> <p>The SOP describe process for implementation new technology:</p> <ul style="list-style-type: none"> <li>Identification</li> <li>Implementation and control.</li> </ul> <p>No new techniques or new technology used currently.</p>	Yes
4.1.4.3	<p>KGTESB established procedure new technology, information and techniques dated 02/07/2019.</p> <p>The SOP describe for implementation and control as follows:</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<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 revise 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, 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>	

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 dated 20/04/2019.</p> <p>KGTESB established stakeholder list dated 15/07/2019 include suppliers, surrounding committee, government authorities, mill, and NGOs.</p> <p>KGTESB conducted stakeholders meeting dated 16/08/2019. Sighted attendant list has included in the minute meeting.</p> <p>Review stakeholders minutes of meeting dated 16/08/2019 discussion on following:</p> <ol style="list-style-type: none"> <li>Introduction on MSPO Part 3 requirement</li> <li>Introduction on complaint and grievance procedure</li> <li>AOB</li> </ol> <p>During stakeholders consultation, stakeholders informed they are aware of the Consultation and Communication procedure.</p>	Yes
4.2.1.2	<p>KGTESB established list of transparency and information, document number KGTESB-4.2.1 dated 20/04/2019.</p> <p>The document categorized following:</p> <ol style="list-style-type: none"> <li>Transparency document: e.g. labour license, standard operating procedure, complaint and grievances form etc.</li> <li>Confidential document: e.g. copy of director IC, company budget, memorandum of article, etc.</li> </ol> <p>The list of publicly available documents presented during stakeholders meeting on 16/08/2019.</p>	Yes
4.2.2.1	<p>KGTESB established consultation and communication flowchart, document number KGTESB-4.2.2, dated 20/04/2019.</p>	Yes

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 Certifying Unit: Khoo Ghet Ting Estates Sdn Bhd  
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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>Cconsultation and communication flow chart briefed to stakeholders during stakeholders meeting on 16/08/2019. Stakeholders are inform all publicly available information displayed at estate notice board.</p> <p>On site visit, sighted cconsultation and communication flow chart displayed at estate notice board.</p> <p>Interviewed workers informed aware of the procedure.</p>	
4.2.2.2	<p>KGTESB appoint Admin. Manager as person in-charge for consultation and communication dated 20/04/2019</p> <p>Stakeholders interviewed confirmed the person in-charge for consultation and communication.</p>	Yes
4.2.2.3	<p>KGTESB established list of stakeholders dated 16/08/2019 include suppliers, local communities, government agencies, NGOs and surrounding estates.</p> <p>KGTESB conducted stakeholders meeting on 16/08/2019. Review on stakeholders meeting minutes, there are positive comments from the suppliers to the estate management and no request from stakeholders.</p> <p>Cconsultation 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 dated 20/04/2019 for FFB delivery from field to mill</p> <p>Describes in the SOP:</p> <ul style="list-style-type: none"> <li>i. Field record book</li> <li>ii. FFB record book</li> <li>iii. Delivery note to Mill</li> <li>iv. Record of FFB sale book.</li> </ul> <p>Unique number is delivery note no. stated in mill weighbridge ticket.</p>	Yes
4.2.3.2	<p>KGTESB carried out internal audit on 01/07/2019 include traceability system. 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>	Yes
4.2.3.4	<p>KGTESB records of sales and delivery of FFB will be verify by estate in-charge on daily basis. The 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 keep for 7 years.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>KGTESB established list of legal document applicable for estate operations and list of permits and licenses dated 25/03/2019.</p> <p>Example of applicable laws, regulations and Acts:</p> <ul style="list-style-type: none"> <li>i. Sabah ordinance (Sabah Cap. 68)</li> <li>ii. Environmental quality Act 1994</li> </ul> <p>List of relevant licenses:</p> <ul style="list-style-type: none"> <li>i. MPOB license number 504766102000 validity from 01/08/2019 until 31/07/2020.</li> <li>ii. Trading license</li> </ul>	Yes
4.3.1.2	<p>KGTESB established list of laws and regulations dated 25/03/2019.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>i. Sabah Labour Ordinance Cap 67</li> <li>ii. Minimum Wage Oder 2018</li> </ul>	Yes
4.3.1.3	<p>KGTESB established list of legal document applicable for estate operations dated 25/03/2019 and will be update as when necessary.</p>	Yes
4.3.1.4	<p>KGTESB assign admin manager as person in-charge to monitor and tracking changes in legal requirements and laws.</p>	Yes
4.3.2.1	<p>KGTESB land titles are Provisional Lease (PL) issued by Sabah Land Authority.</p> <p>Type of activity: cultivation of trees bearing edible fruit.</p> <p>KGTESB has submit land usage conversion to Department of Land Survey Sandakan, document no: KGTE/001/19 dated 01/11/2019</p>	Yes
4.3.2.2	<p>KGTESB is the lan owner of the land titles issued by Sabah Land Authority.</p> <p>Type of activity: Cultivation of trees bearing edible fruit.</p> <p>KGTESB has submit land usage conversion to Department of Land Survey Sandakan, document no: KGTE/001/19 dated 01/11/2019</p> <p>Land tenure: 99 years</p>	Yes
4.3.2.3	<p>Land titles include map stating area size, title no. and boundary stone numbering.</p> <p>During site visit, observed boundary markers are well maintain with wooden stick of used tires.</p>	Yes
4.3.2.4	<p>No dispute from previous owners since the land titles issued by Sabah Land Authority.</p>	Yes
4.3.3.1	<p>KGTESB land titles are Provisional Lease (PL) issued by Sabah Land Authority. There is no customary land title.</p>	Yes
4.3.3.2	<p>There is no customary right land leased or owned by KGTESB. Therefore, no map established.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.3.3	There is no customary right land leased or owned by KGTESB. Therefore, no FPIC or negotiated documents established.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>KGTESB SIA establishes dated 16/08/2019. The SIA includes information from survey feedback from stakeholders meeting on 28/04/2019 for external stakeholders and 16/08/2019 for internal stakeholders.</p> <p>The SIA includes a summary of positive and negative impacts and timeline to monitor for completion.</p> <p>Estate in-charge is responsible for action and implementation.</p> <p>The positive impacts are continuously promoted. Negative impacts are mitigation with a timeframe to carry out the action and included in CIP for monitoring.</p>	Yes
4.4.2.1	<p>KGTESB established Complaints and Grievances procedure with flow chart describe the process, document number KGTE-4.4.2 dated 02/04/2019.</p> <p>The procedure display at estate notice board.</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>On site interview workers informed they are aware on the complaint and grievance procedure.</p>	Yes
4.4.2.2	<p>KGTESB established complain form and record book.</p> <p>Complaint form and record book are review with no complaint lodged as of audit date.</p> <p>During site interview with workers confirmed no complaint lodged as of audit date.</p>	Yes
4.4.2.3	<p>The complaint form is available at estate office that can be access by all internal or external stakeholders.</p> <p>There is no complaint or grievance lodged as of audit date.</p>	Yes
4.4.2.4	<p>KGTESB conducted complaint and grievances procedure briefing for workers on 28/04/2019 and stakeholders on 16/08/2019.</p> <p>During interview workers are able to demonstrate awareness on the procedure and complaint could be lodged at any time.</p> <p>During stakeholders consultation respond they are aware on the procedure.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.2.5	Review on complaints and grievances record book no complaint lodged as at audit date.	Yes
4.4.3.1	KGTESB has provides job opportunity to local communities for estate operations.	Yes
4.4.4.1	<p>KGTESB established Safety and Health Policy dated 11/03/2019 signed by Director.</p> <p>Policy states:</p> <ul style="list-style-type: none"> <li>i. Protecting the safety and health of all members of the company and others who may be affected by the work carried out</li> <li>ii. Preventing and maintain a clean and safety environment work place for all employees.</li> <li>iii. Continually improving the performance of the safety and health management system.</li> <li>iv. Ensure all the precautions are follows the save use of agricultural chemical in plantation.</li> </ul> <p>Training for Safety and Health Policy conducted on 28/04/2019 and 05/11/2019 for workers.</p> <p>Stakeholders are brief on the Safety and Health policy during stakeholders meeting dated 16/08/2019.</p>	Yes
4.4.4.2	<p>a. KGTESB established Safety and Health Policy dated 11/03/2019 signed by Director.</p> <p>The Safety and Health policy is display at office notice board.</p> <p>Training for Safety and Health policy conducted on 28/04/2019 and 05/11/2019 for workers.</p>	Yes
	<p>b. KGTESB eestablished HIRARC, document number KGTE-4.4.4-4 dated 15/03/2019.</p> <p>The HIRARC include all estate operations.</p> <p>Example of estate operations:</p> <ul style="list-style-type: none"> <li>• Harvesting</li> <li>• Manuring</li> <li>• Premixing</li> <li>• Transport</li> <li>• Chemical store</li> </ul> <p>The HIRARC table include:</p> <ul style="list-style-type: none"> <li>• Activity</li> <li>• Hazard</li> <li>• Potential risk</li> </ul>	

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>• Control measure</li> <li>• Risk rating</li> <li>• Risk control (admin/engineering)</li> <li>• Revise risk rating</li> <li>• PIC</li> </ul>	
c.i	Record of training on handling of PPE and safe work for harvesting operation dated 28/04/2019 and 05/11/2019	
c. ii	SDSs are available at the store. SDSs available in English and Bahasa Malaysia language. On site visit store is in good condition clean and have a good ventilation system. All chemicals have original labels Liquid chemical placed on tray below powder chemicals.	
d.	Records of PPEs issuance for workers are maintained. Example: <ul style="list-style-type: none"> <li>• Apron</li> <li>• Face mask</li> <li>• Safety helmet</li> <li>• Sickle cover</li> <li>• Chisel cover</li> <li>• Rubber hand glove</li> </ul> During site visit, workers are provided with proper PPEs for the assigned task according to HIRARC and CHRA. CHRA conducted by certified assessor report reference no: HQ/11/ASS/00/298-2019/092 dated 12/05/2019.	
e.	KGTESB established SOP chemical handling, document number KGTE-4.6.1-10 dated 01/03/2019. KGTESB adopts the SDS for handling of chemicals and storage.	
f.	The organization chart is reviewed and the person responsible for estate safety and health is estate in-charge.	
g.	KGTESB have a total of 9 workers and below DOSH requirement to conduct a regular quarterly meeting. KGTESB conducted training for safety and health on 28/04/2019 and 05/11/2019.	
h.	Accident and emergency flow chart established dated 01/06/2019 displayed at estate notice board with emergency contact number.	
i	The estate in charge is train in first aid dated 30/06/2019.	

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
		First aid kits are available at i work site and office.	
	j	KGTESB established record book for accidents and injuries. Review record book no report of any major injuries. Sighted JKKP registration dated 24/06/2019 for KGTESB FY2019.	
4.4.5.1	<p>KGTESB established the “Good Social Practicees Policy” signed by Director dated 12/03/2019.</p> <p>Policy states respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations</p> <p>The policy displayed at estate notice board and available in English and Bahasa Malaysia language.</p> <p>Training on social policy conducted on 28/04/2019 and 05/11/2019 for all the workers.</p> <p>Stakeholders are brief on policy during stakeholders meeting dated 16/08/2019.</p> <p>During site visit workers informed they are aware on the policy.</p>		Yes
4.4.5.2	<p>KGTESB established the “Good Social Practicees Policy” signed by Director dated 12/03/2019.</p> <p>Policy states that 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 and available in English and Bahasa Malaysia language.</p> <p>On site interview with workers informed they are aware on company policy and worker informed equal opportunity is provided from company.</p>		Yes
4.4.5.3	<p>KGTESB established contract agreement for workers accordance to Sabah labour ordinance.</p> <p>The agreement states that Majikan bersetuju membayar gaji kepada pekerja dengan amaun yang tidak kurang daripada RM 5.29/ jam.</p> <p>Worker check roll and payslip review wages paid according to minimum wage.</p>		Yes
4.4.5.4	<p>KGTESB engaged FFB transport contractor.</p> <p>All records for contractor worker are available, review on the document confirmed that contractor worker is paid based on Minimum Wage Order 2018..</p>		Yes
4.4.5.5	<p>KGTESB established list of workers that include name, gender, date of birth, age, date join, job description, nationality and wage.</p> <p>Document review and on site interview confirm that all workers are permanent employed.</p>		Yes
4.4.5.6	<p>KGTESB establish employment contract for every worker recruited.</p>		Yes



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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The management provide fair contract duly signed by both parties.</p> <p>The worker is brief on the terms and conditions, benefits, wages, position of the work contract and copy provided.</p> <p>During site interview with workers confirmed they are briefe on the contract and received a signed copy.</p>	
4.4.5.7	<p>KGTESB established “Masa berkerja di ladang” and it is publicly available and display on the estate office notice board.</p> <p>The working hours is from 6.00 am to 2.00 pm</p> <p>The break time is between 10.00 am to 10.30 a.m</p> <p>Overtime not practiced by the company.</p> <p>Workers work time is recorded using the check roll system. The employment contract states the working hours and agreed by the workers.</p> <p>Workers interview responds they are aware on working hours and overtime rate.</p>	Yes
4.4.5.8	<p>KGTESB established “Masa berkerja di ladang” and it is publicly available and display on the estate office notice board.</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>Interview with workers and management informed no overtime is required to work by workers.</p>	Yes
4.4.5.9	<p>Payroll and pay records of worker reviewed. Wages were documented and paid according to legal and contract agreement.</p> <p>The wage record for October 2019 reviewed is according to Minimum Wage Oder 2018.</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 worker housing and amenities such as sufficient clean water, electricity and gardening area.</p>	Yes
4.4.5.12	<p>KGTESB establish “Good Social Practices Policy” dated 12/03/2019 signed by Director.</p> <p>The policy states 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 English and Bahasa Malaysia language and displayed at the estate notice board.</p> <p>The policy briefing to workers on 28/04/2019 and 05/11/2019 and external stakeholders on 16/08/2019.</p> <p>Review on complaints record show no complaint found for related issue.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.13	<p>KGTESB establish “Good Social Practices Policy” dated 12/03/2019 states to respect employees that have rights and freedom to form or join trade union.</p> <p>No trade union formed at KGTESB.</p> <p>KGTESB conduct meeting with worker and training on 28/04/2019 attended by management team and all workers include topic as follow:</p> <ul style="list-style-type: none"> <li>i. Company policies</li> <li>ii. SOP safety and health</li> <li>iii. SOP PPE</li> <li>iv. Fire emergency drill</li> <li>v. Wages</li> </ul> <p>Interview with management representative informed meeting and briefing will be conduct on yearly basis.</p>	Yes
4.4.5.14	<p>KGTESB establish “Good Social Practices Policy” dated 12/03/2019. The policy displayed at estate notice board.</p> <p>The policy states 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, no workers below 18 years.</p> <p>Onsite observation, no child labour or young person employed by estates. All workers are above 18 years prior joining the estate.</p>	Yes
4.4.6.1	<p>KGTESB establish training programme for FY2019 dated 01/04/2019 and reviewed on 05/11/2019.</p> <p>Training programme include policy briefing, PPE, complaint and grievance, spraying and environment.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>i. Policies briefing, PPE training, complaint and grievance procedure on 28/04/2019.</li> <li>ii. SOP on spraying, manuring, slashing, chemical, harvesting dated 05/11/2019.</li> <li>iii. Briefing on Health and Safety and Environment on 05/11/2019.</li> </ul>	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 need for each of the worker based on their job description.</p>	Yes
4.4.6.3	<p>Continuous training programme for FY2019 and FY2020 establish on 01/04/2019 and reviewed on 05/11/2019 include Safety and Health, Environment and Social programme.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Indicator	Summary of Assessment		Compliance
4.5.1.1	KGTESB established “Environmental Policy” dated 22/03/2019 signed by Director  The policy states KGTESB committed to minimizing the environmental impacts of its operations and understands the importance of conserving natural resources.  KGTESB established Environmental Improvement Plan (EMP) dated 12/06/2019.  Environmental policy training conducted on 05/11/2019.  Interview with workers are aware on the important in protecting the environment.		Yes
4.5.1.2	a	KGTESB established “Environmental Policy” dated 22/03/2019 signed by Director.  The objectives incorporated in EMP are <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
	b.	KGTESB identified environmental aspect and impact included in EMP dated 12/06/2019.  Example: Activity: Chemical Spraying Aspect: Chemical residue washed into waterways Impact: Water pollution  Activity: Farm tractor Aspect: Smoke Emission Impact: Air pollution	Yes
4.5.1.3	KGTESB identified negative and positive impacts to environment in EMP dated 12/06/2019.  Example: Activities: Chemical spraying  Negative impact: Water pollution and poor soil quality. Chemical residue washed into water and over spraying of chemical.  Positive impact: Using grass cutter for weeding and used hand pick for nettle caterpillar.		Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Monitoring: Management established marking on oil palm near to the stream/river and put on no spraying signage at buffer zone. No spraying practice during raining season.	
4.5.1.4	KGTESB established EAIA for promoting of positive impacts. Example: Empty chemical container Positive impact: To be reused for chemical premix and spraying activities.	Yes
4.5.1.5	KGTESB established training plan 2019 dated 05/11/2019. KGTESB conducted environmental training for workers and staffs dated 28/04/2019.	Yes
4.5.1.6	KGTESB conducted environmental meeting dated 28/04/2019 to discuss environmental issue. KGTESB management informed the frequency of the meeting will be conducted annually at suitable time.	Yes
4.5.2.1	KGTESB established baseline for diesel consumption records dated 01/04/2019 for 6 years from 2016 to 2021. Mechanism to monitor level of diesel usage based on litre per tonne FFB. The baseline is a guideline to monitor and compare against the actual usage. KGTESB established fuel diesel record. Latest updated on 27/11/2019 for FFB transportation usage. KGTESB estate housing used electricity supply from Sabah Electricity Board.	Yes
4.5.2.2	KGTESB established electricity summary usage and management plan dated 15/10/2019. KGTESB monitored electricity usage and records are available and maintain. KGTESB established the record for diesel usage per tonne FFB dated 01/04/2019. Example: FY2018 Diesel usage: 3,531 liters Liter per tonne FFB: 1.38	Yes
4.5.2.3	KGTESB does not practice renewable energy for their estate.	Yes
4.5.3.1	KGTESB established Waste Management Plan dated 01/07/2019. Sources of wastes generated are identify and included. Example: Solid waste Source: Used tyres	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Liquid waste Source: Spilled liquid chemical during chemical permix GHG waste Source: Farm tractor	
4.5.3.2	<p>a. KGTESB established Waste identification environmental impacts, mitigation plans and continuous improvement plan dated 01/07/2019.</p> <p>Example:</p> <p>Waste: Empty chemical container</p> <p>Plan and monitoring programme</p> <ul style="list-style-type: none"> <li>All empty chemical containers must get triple rinsing treatment before disposal / keep in store.</li> </ul> <p>Continuous Improvement programme</p> <ul style="list-style-type: none"> <li>Monitor recycling program, disposal of empty chemical container.</li> </ul>	Yes
	<p>b. Waste generated that could be recycled or reused included in waste management action plan.</p> <p>Waste : Pruned oil palm fronds</p> <p>Plan and monitoring programme</p> <ul style="list-style-type: none"> <li>To implement correct method for fronds stacking for example stake in U shape, stake thin layer close to the ground</li> </ul> <p>Continuous Improvement programme</p> <ul style="list-style-type: none"> <li>Mandore to monitor and check on the implementation</li> </ul>	
4.5.3.3	KGTESB established SOP handling of scheduled waste doc.no: LB-4.5.3 dated 01/04/2019. SOP describes: Scheduled waste not allowed storing for more than 20 m/tan or 180 days. Management shall contact DOE registered collector to collect scheduled waste. KGTESB adopted the triple rinse procedure from Croplife International for handling of chemical. KGTESB established record book for empty chemical containers and empty fertilizer bags. Records are kept and maintained.	Yes
4.5.3.4	KGTESB adopted The triple rinse procedure from Croplife International SOP. During visit at chemical store sighted empty chemical containers are rinsed, mark (X) in red colour and reused for spraying activities.	Yes
4.5.3.5	KGTESB domestic wastes disposed at public domestic wastes collection centre. Domestic wastes collection schedule is twice per week.	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	On site visit observed workers housing provided with rubbish bin.	
4.5.4.1	<p>KGTESB established Waste Management Plan dated 01/07/2019 identify sources waste into solid, liquid, gases and noise</p> <p>The disposal and treatment methods are identified.</p> <p>The GHG CO<sub>2</sub>, CH<sub>4</sub>, CO, N<sub>2</sub>O are identified waste generated.</p> <p>Example:</p> <p>Fronds – CH<sub>4</sub></p> <p>Emissions from tractors: CO</p>	Yes
4.5.4.2	<p>Action plan to reduce identified significant pollutants include inthe Waste Management Plan dated 01/07/2019.</p> <p>Activitiy Empty fertilizer bag</p> <p>Negative Impact: Waste pollution - improper disposal of fertilizer beg</p> <p>Action plan to reduce: To rinse and keep in the store</p>	Yes
4.5.5.1	<p>a. KGTESB established Water Management Plan dated 12/11/2019.</p> <p>The water sources are from pond and rain.</p> <p>Pond: Estate operations for chemical application and nursery.</p> <p>Rain: Domestic usage</p>	Yes
	<p>b. KGTESB do not have streams, rivers or waterways within the estates. Therefore, no monitoring establish for outgoing water.</p>	
	<p>c. KGTESB established Water Management Plan dated 12/11/2019 has include estimation of water usage requirement as guideline to monitor usage of the water.</p> <p>Dug pits and pond to collect for the estate operation.</p>	
	<p>d. Field observation and review of estate map there are no rivers or streams within the estate. Therefore, no buffer zone or riparian required to establish.</p>	
	<p>e. The estate does not have river or stream. Therefore not applicable.</p>	
	<p>f. During site visit at housing areas, there are bore wells used for water supply.</p>	
4.5.5.2	During field inspection, no waterways sighted. Therefore, no monitoring required for outgoing water.	Yes
4.5.5.3	<p>KGTESB practise rain harvesting for domestic use.</p> <p>Ponds and pits dug to capture rainwater for field operations.</p>	Yes
4.5.6.1	<p>a. KGTESB established list of animal sighted in the estate dated 12/09/2019.</p> <p>Example:</p> <p>i. Long tailed monkey</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	ii. Monitor Lizard iii. Squirrel KGTESB established SOP on wildlife, doc. no: KGTSOP-OP12 dated 06/08/2019. SOP describe: <ul style="list-style-type: none"> <li>• Sekiranya pekerja menjumpai hidupan liar semasa sedang bekerja hendaklah membiarkan idupan tersebut berlalu tanpa mengganggu atau mencederakan binatang.</li> <li>• Sekiranya ada didapati memburu atau membunuh binatang (hidupan liar) mereka akan dihadapkan ke pihak kuasa dan akan dikenakan denda dengann jumlah yang telah ditentukan serta dipenjaras seperti yang telah ditetapkan oleh kerajaan Malaysia.</li> </ul> The procedure is displayed at estate notice board and workers are inform during morning muster During site interview, workers informed when sighted any wildlife to feedback to estate management. No hunting or capturing of protected wildlife.	
	b. KGTESB established monitoring record for sighted wildlife in the estate dated 06/08/2019. Example: Date sighted: 06/08/2019 Animal sighted: Long tailed Macaque	
4.5.6.2	a. KGTESB established plan to protect sighted wildlife dated 12/07/2019 include type of protected wildlife with penalty. Haiwan dilindungi sepenuhnya Bahagian 1 Jadual 1 dibawah Enakmen Pemuliharaan Hidupan Liar 1997, Denda kepada sesiapa yang didapati memburu haiwan dilindungi sepenuhnya akan dikenakan penjara tidak kurang daripada 6 bulan dan tidak melebihi 5 tahun.. Site visit observed signboard on no hunting installed at the estate entrance. KGTESB briefed workers on wildlife protection dated 28/04/2019. During site interview, workers understand on wildlife conservation. They confirmed sighted any wildlife to feedback to estate management.	Yes
	b. KGTESB established Environmental Ppolicy dated 22/03/2019 signed by Director states to prevent illegal hunting, fishing, capturing, collecting activities and rearing The policy states no hunting, no fishing and killing of all wildlife. KGTESB established plan to protect wildlife dated 12/07/2019. The plan is displayed at estate notice board.	

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.6.3	KGTESB established plan to protect wildlife dated 12/07/2019. Monitoring of wildlife established and recorded by estate person in-charge dated 06/08/2019	Yes
4.5.7.1	KGTESB established Zero Burning Policy dated 25/02/2019 signed by Director. The policy states open burning is prohibited. During site visit sighted signage "Dilarang membakar"	Yes
4.5.7.2	No disease observed on palm oil tree that required burning for treatment during site visit; therefore no special approval for open burning from relevant authorities.	Yes
4.5.7.3	No disease observed on palm oil tree that required burning for treatment during site visit. There are no application documents for approval of controlled burning sighted.	Yes
4.5.7.4	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. During site visit there was no replanting activity. The replanted blocks in year 2013 where palms are felled and chipped. No sign of burning observed.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	KGTESB established SOP for best practice example: <ul style="list-style-type: none"> <li>i. Harvesting SOP doc no: 4.6.1-5, dated 01/03/2019.</li> <li>ii. SOP spraying operation, doc no: 4.6.1-1, dated 01/03/2019.</li> <li>iii. SOP fertilizer operation doc no: 4.6.1-3, dated 01/03/2019.</li> <li>iv. SOP work safety for slashing doc no: 4.6.1-7, dated 01/03/2019.</li> <li>v. SOP scheduled waste management doc no: 4.5.3, dated 01/04/2019.</li> </ul> Example of best practice related training: <ul style="list-style-type: none"> <li>i. PPE for safety dated 28/04/2019.</li> <li>ii. SOP for field operation dated 28/04/2019.</li> <li>iii. SOP harvesting, spraying and manuring operation dated 05/11/2019.</li> </ul>	Yes
4.6.1.2	KGTESB adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as guideline for planting at slopes. Page 54 describes: Terraces of platform are constructed in steeper areas in order to: <ul style="list-style-type: none"> <li>i. Facilitate effective establishment, maintenance and harvesting of palms.</li> <li>ii. Minimize soil erosion.</li> </ul>	Yes



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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	iii. Reduce rainwater runoff and nutrient losses. iv. Increase water infiltration. v. Conserve moisture and increase water infiltration. vi. Provide each palm with equal access to light, nutrients and water. The guideline includes soil management on step terrains and planting of cover crops. Currently there is no replanting program to observe the status of the management program.	
4.6.1.3	KGTESB established permanent block marker for each block include block number and block size.	Yes
4.6.2.1	KGTESB established management financial and budget for 4 years from 2019 to 2022 dated 05/09/2019 includes <ul style="list-style-type: none"> <li>• Crop Projections</li> <li>• Projected FFB price</li> <li>• Projected total income</li> <li>• Projected expenses</li> <li>• Projected budget for CIP include for social, environmental and safety.</li> </ul>	Yes
4.6.2.2	KGTESB established 5 years Replanting Programme from 2020 -2024	Yes
4.6.2.3	KGTESB established 4 years financial management plan from 2019 to 2022 includes following: <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	The management plan implemented is to monitor on monthly basis on the goals and objectives. Sighted financial statement for January until June 2019.	Yes
4.6.3.1	KGTESB established the pricing mechanism for purchasing of fertilizers and chemicals. KGTESB purchase order dated 25/06/2019 for purchasing of fertilizer describes the product pricing and payment terms.	Yes
4.6.3.2	KGTESB established records of quotation for terms and condition agreed by both parties.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Payments made on a monthly basis and in timely manner according to agreed terms and conditions.	
4.6.4.1	<p>KGTESB engage 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 and contractor shall accept MSPO approved auditor to verify assessments through a physical inspection if required.</p> <p>KGTESB conducted briefing to contractor workers on safe work, company policies, MSPO requirement awareness, best practices and SOP training dated 28/04/2019 and 05/11/2019.</p>	Yes
4.6.4.2	KGTESB established contract agreement dated 28/01/2019 duly signed by both parties as acceptance.	Yes
4.6.4.3	KGTESB established contract agreement with contractor dated 28/01/2019 includee terms and conditions states contractor has to comply MSPO requirement and subject to audi by the appointed Certification Body.	Yes
4.6.4.4	KGTESB established the 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.	Yes

Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>Review on KGTESB planting statement dated 01/01/2019, 1<sup>st</sup> planting in Year 1995 and latest planting in year 2013.</p> <p>There is no new planting.</p>	Yes
4.7.1.2	<p>Review on KGTESB planting statement dated 01/01/2019, 1<sup>st</sup> planting in Year 1995 and latest planting in year 2013.</p> <p>There is no new planting or replanting. Therefore, no PMM established.</p>	Yes
4.7.2.1	KGTESB planting statement and map review, there is no peat land.. Site observation there is no peat land within the estate.	Yes
4.7.3.1	<p>Review on KGTESB estate map, land titles and planting statement dated 01/01/2019, first planting is in Year 1995, latest planting is in year 2013.</p> <p>Therefore, no SEIA assessment established</p>	Yes
4.7.3.2	<p>Review on KGTESB estate map, land titles and planting statement dated 01/01/2019, first planting is in Year 1995, latest planting is in year 2013.</p> <p>Therefore, no SEIA assessment conducted.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.7.3.3	Review on KGTESB estate map, land titles and planting statement dated 01/01/2019, first planting is in Year 1995, latest planting is in year 2013. Therefore, no SEIA assessment conducted.	Yes
4.7.3.4	There is no smallholders' scheme in KGTESB certification. Therefore, t not applicable.	Yes
4.7.4.1	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore no soil type established	Yes
4.7.4.2	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no map established	Yes
4.7.5.1	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no soil map established.	Yes
4.7.5.2	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no soil maps established.	Yes
4.7.5.3	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no maps established.	Yes
4.7.6.1	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no FPIC conducted.	Yes
4.7.6.2	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. There is no scared site, therefore no management plan established.	Yes
4.7.6.3	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no customary land established.	Yes
4.7.6.4	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no compensation established.	Yes
4.7.6.5	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, assessment on recognition for customary rights is not required,	Yes
4.7.6.6	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Therefore, no system for compensation established.	
4.7.6.7	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no compensation plan established.	Yes
4.7.6.8	Review on KGTESB planting statement dated 01/01/2019 and there is no new planting. Therefore, no management plan established.	Yes

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

X	The stage 1 audit findings of this system 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.
	Not applicable. No non-conformity raised in initial certification audit.
<i>Note 1: If a minor non-conformity raised in last audit, is not closed out, then this finding will be re-raised to a Major non-conformity.</i> <i>Note 2: All minor NCs raise in last audit are required to capture in this report together with the closing of the non-compliance.</i>	

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

Stage 1 audit findings corrective actions are reviewed during stage 2 certification audit process.

#### 4.6. Detail of Audit Findings Identified During This Audit

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

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

Nr.	Indicator	Location	Opportunity for Improvement
1	4.1.4.1	Estate	Management may consider improve on Continuous Improvement Plan.
2	4.5.3.3	Estate	Management could consider improve on waste management record.
3	4.6.4.1	Estate	Management may consider improve on communication with contractor.

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### 5. CONCLUSION

Khoo Ghet Ting Estates Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct additional audit according to MSPO 2530-3:2013 Part 3 General principles for 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.

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

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

Total certified number of estates:	1
Total certified production area:	148.73 Ha
Certified FFBs January to November 2019:	2,114.54 Mt
Projected FFB November to December 2019:	323 Mt
Projected FFB January to December 2020	2,280 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

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

Puchong, 11/02/2020

Chan Shi Lie  
TUV NORD (Malaysia) Sdn Bhd  
Audit Team Leader

Puchong, 11/02/2020

Nur Amanina Zahir  
TUV NORD (Malaysia) Sdn Bhd  
Certifier / Approver

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### 7. LIST OF INTERVIEWEES

**Table 7-1: List of Interviewed Persons and Stakeholders**

No.	Name	Organisation / Function
1.	Mhd. Faidil J.	Kam Cheong Plantations SB / In-charge
2.	Melvin Wong	LCH Palm Oil Mill Sdn Bhd / Marketing Executive

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

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

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

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

Salvo clause:

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

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

## Annex / Enclosures

Annex / corresponding audit documentation

- P&C Audit Report / Checklists
- Audit Plan
- Additional annexes, number