



# MSPO CERTIFICATION SUMMARY REPORT

**KHOO GHET TING ESTATES SDN.BHD**

**SURVEILLANCE 01**

Remote Audit Date: 16/12/2020 - 17/12/2020

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 01

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 an surveillance 01 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 one (1) 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 (Trainee): Navin Baskram

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;	Bachelor in Biotechnology and Master in Environmental Management.

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Requirement	Qualifications
vi) Business Management; or vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	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.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standard 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.	Completed 20 man days requirement to qualify as auditor. Currently undergoing process of completing 15 man days as trainee lead auditor for qualification as Lead Auditor.
Field working experience in the palm oil sector or demonstrable equivalent	Four (4) years working experience in oil palm plantation.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Four (4) years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed ISO9001 standard for Lead Auditors.
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed ISO4501 standard for Lead Auditors.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Pending completion of SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Pending completion ISO 14001 training.
Attended High Conservation Value Assessment training	Successfully completed High Conservation Value assessment.

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Requirement	Qualifications
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in both Bahasa Malaysia and English.

### Qualification of Team Member(s)

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	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 MPOCC endorsed lead auditor trainings	Ariff Bin Lokman	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 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
Field working experience in the palm oil sector or demonstrable equivalent	Ariff Bin Lokman	Able to communicate in Bahas Malaysia and English.	Yes

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Requirement	Name of 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
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Ariff Bin Lokman	Successfully completed SA 8000 Basic training.	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001, 45001 LA course.	Yes
Completed High Conversation Value assessment	Ariff Bin Lokman	Qualified and appointed as MSPO OPMC auditor.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Ariff Bin Lokman	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; 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.

The surveillance one audit is conducted in single stage in accordance to the certification procedure.

### Surveillance 01 Audit:

Surveillance one audit conducted remotely on 16/12/2020 – 17/12/2020 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(s) map(s)
  - Land title(s)
  - Standard Operating Procedures
  - Work Flow Charts
  - Management Plans
  - Operating licenses and approvals
  - Operating records
  - Training records
  - Applicable Legislation Documents



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- Virtual inspection of estate(s) facilities and field activities;
- Virtual interview operation personnel and field workers for understanding of work assigned; Interviews carried out using telephone and video calls.
- 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, phone interview workers and operation personnel, review of documentation and data. Checklists and questionnaires were used to guide the collection of information.

This remote audit is conducted in accordance to MPOCC Updated Circular (27 October 2020) Guidance on Remote Audits due to Covid-19 Pandemic on travelling restrictions.

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

The communication tool applied for remote audit is WhatsApp.

For the annual surveillance one audit, Khoo Ghet Ting Estates Sdn.Bhd has 1 estate with 2 divisions mile 27 & mill 28. 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) (January 2021 to December 2021)
	Total*	Production**	
Khoo Ghet Ting Estates Sdn Bhd	155.89	148.73	2,173.77
<b>Total</b>	<b>155.89</b>	<b>148.73</b>	<b>2,173.77</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	1995	1996	1997	1998	1999	2000	2013
KGTESB	19.74	14.22	21.17	37.76	24.28	29.54	2.02
Total Mature	19.74	14.22	21.17	37.76	24.28	29.54	2.02
Total Immature	-	-	-	-	-	-	-
Total Oil Palm (ha)	19.74	14.22	21.17	37.76	24.28	29.54	2.02

#### 3.3. Replanting program for estate

Year of replanting	Planted area (ha) in division		Total area to be replanted (ha)
	Mile 27	Mile 28	
2021	25.47	8.49	33.96
2022	14.56	6.61	21.17
2023	27.50	10.26	37.76
2024	24.28	-	24.28

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Year of replanting	Planted area (ha) in division		Total area to be replanted (ha)
	Mile 27	Mile 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 01

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 01:

The Surveillance 01 audit is conducted on 16/12/2020 to 17/12/2020 covering one estate.

During the Stage 2 audit, there are 0 Major, 0 Minor, 3 Opportunities for Improvement (OFI) are raised.

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

The audit findings if any, raised in this audit refer to Section 4.6 of this report.

#### 4.2. Stakeholders' Consultation

According to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit of the management unit, the CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

The audit team leader has review the stakeholders' consultation feedback during the last surveillance audit and there are no concerns or complaints or disputes raised or any prior to this audit.

Therefore, there is no 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	KGTESB established MSPO policy updated on 02/09/2020 signed by Director.  The policy states that KGTESB will adhere to the following key principles: <ul style="list-style-type: none"><li>Management commitment and responsibility;</li></ul>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>• Transparency;</li> <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 14/09/2020 to all workers were reviewed and verified.</p> <p>Phone interview with workers informed, they are aware of the MSPO policy.</p>	
4.1.1.2	The MSPO policy updated on 02/09/2020 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 01/09/2020 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 11/11/2020 was reviewed and verified.	Yes
4.1.2.2	KGTESB established internal audit procedure, document number 4.1.2.1 updated on 01/09/2020 with a flow chart describes the process of internal audit.  Internal audit conducted by using the internal audit checklist dated 11/11/2020. There are two (2) non-conformities s raised and corrective action has been addressed. Both non-conformities have been addressed.	Yes
4.1.2.3	Result of internal audit is presented and discussed during the 5 <sup>th</sup> management meeting dated 11/11/2020.  Example:  Finding: Stakeholders meeting is not conducted.  Root cause: Stakeholders meeting is not conducted due to the current disease infectious situation.  Correction: Management will address or telephone contact number to do the stakeholder meeting.  Status: In progress	Yes
4.1.3.1	KGTESB conducted management review on 11/11/2020 with agenda included. Management review has been carried out after completion of internal audit.	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Agenda:</p> <ol style="list-style-type: none"> <li>1. To confirm minutes of the 4<sup>st</sup> Management Meeting held on 15 /10/2020;</li> <li>2. To verify Internal audit finding;</li> <li>3. Any other business.</li> </ol> <p>Example: Agenda No. 2, verify internal audit finding</p> <p>Issue: There is no stakeholders meeting conducted for year 2020</p> <p>Status: completed on 26/11/2020</p>	
4.1.4.1	<p>KGTESB established Continual Improvement Plan (CIP) updated on 16/11/2020.</p> <p>Topics discussed in the CIP include social, environmental, safety &amp; health and land titles.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1) Social issue:</li> </ol> <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: To make sure no overnight FFB in the block due to bad road condition.</p> <p>Time frame: 4 years</p> <p>Monitoring plan: Upkeep roadside drainage done on 18/10/2020</p> <p>PIC: Estate in-charge</p> <ol style="list-style-type: none"> <li>2) Safety and health issue:</li> </ol> <p>Activity: Estate person in-charge will conduct medical surveillance for chemical spraying workers</p> <p>Improvement plan: Estate in charge will take action immediately.</p> <p>Expected outcome: For better safety and health for chemical sprayer workers.</p> <p>Time frame: 3 months.</p> <p>Date of completion: 18/11/2020</p>	Yes
4.1.4.2	<p>KGTESB established procedure new technology, information and techniques updated on 01/09/2020.</p> <p>The SOP describe process for implementation of new technology:</p> <ul style="list-style-type: none"> <li>• Identification;</li> <li>• Implementation and control.</li> </ul>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	Document review and phone interview with estate management informed there is no new technique or new technology used currently.	
4.1.4.3	<p>KGTESB established procedure new technology, information and techniques updated 01/09/2020.</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 01/09/2020.</p> <p>KGTESB has shared stakeholder-meeting notification and stakeholder evaluation form for social impacts to relevant stakeholders via email and by hand. This is mainly due to the Covid-19 pandemic movement restrictions implied by the Sabah state government.</p> <p>Reviewed and verified notification of stakeholder meeting dated 12/11/2020.</p>	Yes
4.2.1.2	<p>KGTESB established list of transparency and information, document number KGTESB-4.2.1 updated on 01/09/2020.</p> <p>The document categorized as below:</p> <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> <p>The list of publicly available documents displayed at the estate notice board and shared during stakeholder meeting notification on 12 November 2020</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	Reviewed and verified pictorial evidence of documents displayed at notice boards.	
4.2.2.1	<p>KGTESB established the consultation and communication flowchart, document number KGTESB-4.2.2 updated on 01/09/2020.</p> <p>Consultation and communication flow chart and company policies briefed to stakeholders during stakeholders face-to-face meeting with estate in-charge is captured in the stakeholder meeting minutes dated 26/11/2020.</p> <p>Pictorial evidences of consultation and communication flow chart displayed at estate notice board reviewed and verified.</p> <p>Phone interview with workers informed they are aware of the procedure.</p>	Yes
4.2.2.2	KGTESB appointed Admin. Manager as person in-charge for consultation and communication dated 20/04/2019.	Yes
4.2.2.3	<p>KGTESB established stakeholders list dated 15/10/2020 include suppliers, surrounding committee, government authorities, collection centre, transporters and NGOs is available and reviewed.</p> <p>The revision includes additional representatives from the government authorities.</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 November 2020.</p> <p>There are no negative feedbacks from the stakeholders based on the latest stakeholder notification and meeting minutes dated 26/11/2020.</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>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> </ol> <p>Record of FFB sales book is kept for seven (7) years.</p> <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 11/11/2020 include traceability system.</p> <p>There are no findings for traceability.</p>	Yes



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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
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

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>KGTESB established list of legal document and list of permits and licenses applicable for estate operations updated on 01/12/2020.</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 01/08/2020 to 31/07/2021;</li> <li>• Trading license serial number: A 303996, validity from 03/01/2020 to 31/12/2020.</li> </ul>	Yes
4.3.1.2	<p>KGTESB established list of laws and regulations updated on 01/12/2020.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Minimum Wage Order 2020.</li> <li>2. 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 01/12/2020.</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. Appointment letter has been reviewed and verified.	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> KGTE has submit land usage conversion to Department of Land Survey Sandakan, document no: KGTE/001/19 dated 01/11/2019. The status of the land use conversion is in progress of approval from "Jabatan Tanah dan Ukur Sabah".	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 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 dated 26/11/2020.	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, sighted there are (2) two positive impacts and there is no negative impact from internal and external stakeholders.</p>	
4.4.2.1	<p>KGTESB established flowchart procedure for complaint and grievances document number KGTE-4.4.2, updated on 02/09/2020.</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 aware on the complaint and grievance procedure.</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 todate.</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 are aware of the complaint forms.</p>	Yes
4.4.2.4	<p>KGTESB conducted complaints and grievance training for workers on 14/09/2020.</p> <p>Pictorial evidence and supporting documents of the training has been reviewed and verified.</p> <p>Phone call interview with workers informed they are able to demonstrate their awareness on the procedure and complaints could be lodged at any time.</p>	Yes
4.4.2.5	<p>KGTESB established complaint logbook for workers and external parties.</p> <p>Remote document verify, KGTE has maintained records from 2019 to 2020.</p> <p>Verification of documents confirm no complaints has been lodge todate.</p>	Yes
4.4.3.1	<p>KGTESB has provided job opportunity to local communities.</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 interview with workers and management.	
4.4.4.1	<p>KGTESB established Safety and Health Policy updated on 01/04/2020 signed by the 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 14/09/2020 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 14/09/2020 included safety and health policy training for the workers.</p> <p>Phone interview with workers informed workers understand and are aware of the safety and health policy.</p>	Yes
	<p>b</p> <p>KGTESB established HIRARC document number KGTE-4.4.4-4, updated on 02/09/2020.</p> <p>The HIRARC 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: Harvesting operation (cutting of fronds and bunches)</p> <p>Hazard: Possible fronds and bunches falls on the workers</p> <p>Risk and Effect: Cut or injuries</p> <p>Risk rating: 9 high risk</p> <p>Existing control: Regular training and briefing given to workers.</p> <p>PIC: Estate in charge</p>	Yes

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Indicator	Summary of Assessment	Compliance
	Phone call interview with workers informed they understand the risk of specific task.	
c i	<p>KGTESB established training program for year 2020 updated on 30/09/2020.</p> <p>SOP training for estate operation conducted on 14/09/2020 include: MSPO policy, handling of PPE, training compliant and grievances, safe work for harvesting operation.</p> <p>Phone interview with workers informed, they understand 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 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> <p>This has been verified using pictorial evidences shared.</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 worker</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	KGTESB organization chart is reviewed and the person responsible for estate safety and health is estate in-charge.	Yes
g	<p>KGTESB number of workers is 13 peoples, below than DOSH requirement to conduct a regular meeting.</p> <p>However, topics covering safety issues has been discussed during workers meeting on 14/09/2020.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
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 14/09/2020.</p> <p>Phone interview with workers informed they are aware of the Emergency Response Procedure.</p>	Yes
i	<p>Person in charge for first aid has attended training on 30/06/2019. Sighted certificate of First aid course for person in charge 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>Pictorial evidence of first aid kit box available at the field operation are reviewed and verified. First aid kit box is well maintained.</p> <p>Phone interview with workers at field informed they are aware of the first aid kit availability.</p>	Yes
j	<p>KGTESB established record book for accidents and injuries.</p> <p>There are no report of any major injuries based on review and verification of record book.</p> <p>Sighted JKKP registration dated 24/06/2019 for KGTESB FY2019.</p> <p>Annual Accident Report for year 2019 submitted to DOSH dated 20/01/2020.</p>	Yes
4.4.5.1	<p>KGTESB established the "Good Social Practices Policy" signed by the 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>Training for the social policy conducted on 14/09/2020 for all the workers. Document reviewed and verified, no issues is raised related to the human rights by workers and external parties. This has been verified via document review and phone interview.</p> <p>Phone interview with workers informed, they aware on the policy.</p>	Yes
4.4.5.2	<p>KGTESB established the "Good Social Practices Policy" signed by the Director updated on 02/09/2020.</p> <p>The policy describe as below:</p> <p>The company does not engage in or support discriminatory practices and provide equal opportunity and treatment regardless of race, colour, sex,</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>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 are aware company provides equal opportunity to all workers without discrimination.</p> <p>Review of complaint logbook, no discrimination complaint lodged by workers from January to November 2020.</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 contract agreement states the pay rate of RM 5.77 per hour or RM 46.16 per day in accordance to the Minimum Wage Order 2020.</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 aware on employment contract signed and its contents. They are provided a copy for their safekeeping.</p>	Yes
4.4.5.4	<p>KGTESB engaged FFB transport contractor.</p> <p>All records for contractor worker are available.</p> <p>Review on the document confirmed that contractor worker is paid based on 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 aware 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> <p>Phone interview with workers informed they attended briefing on working hours conducted on 14/09/2020.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.8	<p>Pictorial evidence of working hours displayed at 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 understand the working hours and overtime. Workers do not work overtime.</p>	Yes
4.4.5.9	<p>KGTESB established pay slip records to document workers' wages.</p> <p>Sampled pay slip for November 2020, workers are paid on piece rated basis for harvesting and manuring.</p> <p>Review on pay slip November 2020, daily rate paid at RM 46.16 to workers for holiday and sick leave as describe in the contract agreement in accordance to minimum wage order (amended 2020).Phone interview with workers informed, the wages document is in Bahasa Malaysia language which can be understand by workers.</p>	Yes
4.4.5.10	<p>KGTESB provide benefits to workers such as medical care, SOCSO, free housing, water and electricity.</p>	Yes
4.4.5.11	<p>KGTESB adopt industry best practices for housing and amenities.</p> <p>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 b 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 14/09/2020.</p> <p>Review on complaints records, no complaint lodged for sexual harassment.</p>	Yes
4.4.5.13	<p>KGTESB established Good Social Practice policy dated 02/09/2020 signed by Director.</p> <p>Policy states:</p> <p>Respect employees' rights and freedom to form or join trade union.</p> <p>No trade union was form at KGTESB. However, KGTESB has conducted worker meeting on 14/09/2020.</p>	Yes



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<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
Indicator	Summary of Assessment	Compliance
	Interview with management informed the meeting and briefing will be conducted once a year.	
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 2020 updated on 30/09/2019.</p> <p>The training conducted on 14/09/2020 includes policy briefing, safe work practices, PPE, complaint and grievance, spraying and etc.</p> <p>Phone interviewed with workers confirmed they attended and understand on 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 2020 established for continual program updated 30/09/2020 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's "Environmental Policy" dated 22/03/2019 signed by Director is available and reviewed. The policy is available in dual languages Bahasa Malaysia and English.</p> <p>There are no changes to the policy.</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> <li>• Complying with respective legal and regulatory requirements;</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>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 01/09/2020.</p> <p>Environmental policy training conducted on 14/09/2020.</p> <p>Phone Interview with workers informed workers are aware on the important in protecting the environment and the environmental policy.</p>	
4.5.1.2	<p>a</p> <p>KGTESB's "Environmental Policy" dated 22/03/2019 signed by Director is available and reviewed. 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 identified environmental aspect and impact included in EMP updated 01/09/2020.</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> <p>Example 1:</p> <p>Activity: Manuring.</p> <p>Aspect: Fertilizer residue washed into waterways.</p> <p>Impact: Water pollution.</p> <p>Risk score: 3.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Control Measure: No manuring during rainy season.</p> <p>Risk description: Low.</p> <p>Management action plan: Provide training to workers.</p> <p>Verified training records carried out on 14/09/2020 with attendance sheet signed by the workers and pictorial evidences shared.</p> <p>Phone interviews with workers informed workers are aware of no fertilizer application during rainy season.</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: Manuring.</p> <p>Negative Aspect: Fertilizer residue washed into waterways.</p> <p>Negative impact: Water pollution.</p> <p>Positive Aspect: Manuring application using bowl.</p> <p>Positive impact: Reduce usage of plastic bag.</p> <p>Monitoring: No manuring during raining season.</p> <p>Timeline: Continuous monitoring by Mandore.</p> <p>PIC: Estate in charge and Mandore.</p> <p>Reviewed and verified rainfall record and manuring application record on the 08/11/2020.</p> <p>Rainfall was 100 mm and there was no manuring applied on 08/11/2020.</p> <p>This was further verified via phone interviews with workers.</p>	Yes
4.5.1.4	<p>KGTESB established Environment Aspect and Impact Assessment (EAIA) updated on 01/09/2020 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 14. Fronds are well stacked and there are no signs of soil erosion.</p>	Yes
4.5.1.5	<p>KGTESB established training plan 2020 dated 05/09/2019 for year 2020.</p> <p>KGTESB conducted environmental training for workers and staffs dated 14/09/2020.</p>	Yes
4.5.1.6	<p>KGTESB conducted environmental meeting dated 14/09/2020 to discuss environmental issue.</p> <p>Topics of discussion covered recycling, waste management and triple rinsing of used containers.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>KGTESB management informed the frequency of the meeting would be conducted annually at suitable time.</p> <p>Briefings on environmental issues for workers is regularly done during muster call.</p> <p>Phone interview with workers informed that they have participated on the meeting on the 14/09/2020 and understand the concerns on environmental issues discussed by the estate in charge.</p>	
4.5.2.1	<p>KGTESB updated baseline for diesel consumption records dated 01/11/2020 for 4 years from 2016 to 2019.</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 higher compared to 2019. This is because of road repair works carried out in year 2020.</p> <p>KGTESB updated baseline for electricity consumption records dated 01/11/2020 for 2 years from 2018 to 2019.</p> <p>Mechanism to monitor level of electricity consumption is based on Kwh/ Mt FFB.</p> <p>Electricity consumption is lower in 2020 compared to 2019.</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 2020.</p> <p><u>Electricity consumption</u></p> <p>Electricity consumption for the year 2020 from January to November 2020 is lower compared to the estimate for the same period.</p> <p><u>Diesel consumption</u></p> <p>Diesel consumption for the year 2020 from January to November 2020 is lower compared to the estimate for the same period due to lesser road repair work.</p>	Yes
4.5.2.3	<p>KGTESB does not practice renewable energy for their estate.</p> <p>Phone interview with management informed that there are no plans to install renewable energy due to high cost.</p>	Yes
4.5.3.1	<p>KGTESB established Waste Management Plan updated 01/09/2020.</p> <p>Sources of wastes generated are identified and included.</p> <p>Example:</p> <p>Solid waste: Empty Chemical Container.</p> <p>Source: Spraying activity.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Liquid waste: Used engine oil from workshop. Source: Tractor servicing..	
4.5.3.2	<p>a</p> <p>KGTESB established Waste identification environmental impacts, mitigation plans and continuous improvement plan updated 01/09/2020.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1) Waste: Chemical containers;</li> <li>2) Source: Chemical application;</li> <li>3) Control method: Reuse containers for pre-mixing.</li> </ol>	Yes
	<p>b</p> <p>Waste generated that could be recycled or reused are included in waste management action plan.</p> <ol style="list-style-type: none"> <li>1) Waste : Empty fertilizer bags</li> <li>2) Plan and monitoring programme</li> </ol> <p>Reuse of fertilizer bags for loose fruit collection</p> <p>Continuous Improvement programme:</p> <p>Mandore to monitor and check on the implementation and no manuring during rainy season.</p>	Yes
4.5.3.3	<p>KGTESB established SOP handling of scheduled waste doc.no: LB-4.5.3 updated 02/09/2020.</p> <p>SOP describes:</p> <p>Scheduled waste are collected, stored and disposed by the vehicle servicing contractor.</p> <p>Phone interview with the Estate In Charge, informed that waste such as hydraulic oil, lubricant oil, filters and rags are being collected by the contractor Wah Seng Parts &amp; Services Sdn.Bhd is allowed to store and dispose these scheduled wastes to Lagenda Bumimas Sdn.Bhd a registered scheduled waste collector.</p> <p>Further verification with DOE personnel confirmed that Wah Seng Parts &amp; Services is registered with DOE to store such scheduled waste prior to disposal through registered collector.</p> <p>Evidence of scheduled waste disposal records of service provider collected by DOE approved contractor on 24/11/2020 is reviewed and verified.</p>	Yes
4.5.3.4	<p>KGTESB adopted the triple rinsed procedure from Croplife International SOP.</p> <p>There is a spillage trap constructed to trap chemical washings which are reused during chemical premixing.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<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>This is in line with the Department of Agriculture’s Guidelines for managing used Empty Chemical containers under section 8.</p>	
4.5.3.5	<p>KGTESB domestic wastes disposed at public domestic wastes collection centre.</p> <p>Domestic wastes collection schedule is twice per week.</p> <p>Pictorial evidence of bins provided for disposal of waste has been reviewed and verified.</p>	Yes
4.5.4.1	<p>KGTESB established Waste Management Plan updated 01/09/2020 identified sources waste into solid, liquid, gases and noise.</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) from tractors;</li> <li>• Methane (CH<sub>4</sub>) from fertilizer and landfill wastes</li> </ul>	Yes
4.5.4.2	<p>KGTESB’S action plan to reduce identified significant pollutants include in the Waste Management Plan updated 01/09/2020.</p> <p>Action plans are available to reduce identified GHG pollutants.</p> <p>Example</p> <p>Source: Fertilizer and chemical application.</p> <p>GHG Pollutants include: Nitrogen Dioxide (N<sub>2</sub>O).</p> <p>Action Plan: No chemical and fertilizer application during rainy days.</p> <p>Timeframe: Daily rainfall monitoring.</p> <p>PIC: Estate in Charge.</p> <p>Rainfall records for the month of November 2020 shows 12 rainy days with more than 25 mm of rain and fertilizer application records have been cross verified for the particular dates and there is no application.</p>	Yes
4.5.5.1	<p>a</p> <p>KGTESB revised Water Management Plan dated 01/11/2020.</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> <p>Water usage monitoring records are reviewed and verified. Volume of 150 L/person/day is allocated for workers.</p> <p>Catchment pond is also constructed for daily usage during drought period.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>b KGTESB do not have streams, rivers or waterways within the estates.</p> <p>Maps of the estate has been reviewed and verified. Phone interview with workers informed there are no streams or rivers within the estate.</p> <p>Therefore, no monitoring establish for outgoing water.</p>	Yes
	<p>c KGTESB revised Water Management Plan dated 01/11/2020 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 daily usage. The palms surrounding the pond 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 has been reviewed and verified.</p> <p>Phone interview with workers informed they understand no chemical application for palms surrounding the pond area.</p>	Yes
	<p>d Pictorial evidences and KGTESB estate map reviewed and verified. There are no rivers or streams within the estate.</p> <p>Therefore, no buffer zone or riparian required to establish.</p>	Yes
	<p>e KGTESB does not have river or stream.</p> <p>During the phone interviews with the sampled workers, they have informed that there are no natural water ways passing through the estate.</p>	Yes
	<p>f 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> <p>Therefore, no monitoring required for outgoing water.</p>	Yes
4.5.5.3	<p>KGTESB practise rain harvesting for domestic use.</p> <p>Catchment pond is constructed for rainwater harvesting. .</p>	Yes
4.5.6.1	<p>a KGTESB updated list of animals sighted in the estate. The list was updated on 17/11/2020.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>i. Long Tailed Macaque;</li> <li>ii. Monitor Lizard.</li> </ul>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Monitoring of wildlife is carried out during field patrolling and observation. Latest sightings are captured in the list of wildlife which includes time and area.</p> <p>Phone interview with workers informed when any wildlife is sighted, they will provide to feedback to estate management. No hunting or capturing of protected wildlife.</p>	
	<p>b The identified wildlife in the estates listed as below:</p> <ul style="list-style-type: none"> <li>i. Long Tailed Macaque;</li> <li>ii. Monitor Lizard.</li> </ul> <p>The conservation status of both animals are Least Concerned which is in accordance with IUCN and Malaysian Red List.</p>	Yes
4.5.6.2	<p>a KGTESB displayed signage 'No hunting area' on gate notice board. Signage includes statement on penalty of hurting or capturing RTE base on Wildlife Conservation Enactment 1997.</p> <p>KGTESB displayed type on wildlife found and conservation status in the notice boards.</p> <p>Phone interviews with workers informed that they are aware of the consequences of illegal hunting in the estate concession.</p>	Yes
	<p>b KGTESB's Environmental policy dated 22/03/2019 signed by Director with a statement "Policy Strictly no hunting, no fishing and no killing of all animals".</p> <p>Policy has been displayed in the notice board and this has been communicated with workers during training on 14/09/2020 and stakeholders during stakeholders meeting.</p> <p>Phone interviews with workers informed that they are aware of the consequences of illegal hunting in the estate concession.</p>	Yes
4.5.6.3	<p>KGTESB established procedure KGTSOP-OP12 for biodiversity conservation dated 06/08/2019. There are no revisions for the procedure.</p> <p>The procedure describes the action plan to be taken upon sighting of wildlife.</p> <p>Monitoring of wildlife established and recorded by estate person in-charge dated 17/11/2020 is reviewed and verified.</p> <p>Awareness training for workers carried out on 14/09/2020 is reviewed and verified.</p> <p>Pictorial evidence of no hunting and penalty erected at estate entrance has been verified.</p>	Yes
4.5.7.1	<p>KGTESB established Zero Burning Policy dated 25/02/2019 signed by Director. There are no changes to the policy.</p> <p>The policy states open burning is prohibited.</p>	Yes



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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Pictorial evidence of signage of no open burning is reviewed and verified. Phone interviews with workers informed that workers are aware of the zero burning policy and do not practice any burning.	
4.5.7.2	No disease observed on palm oil tree that required burning for treatment via pictorial evidence verification.  Therefore no special approval for open burning from relevant authorities.	Yes
4.5.7.3	Controlled burning prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 are not applicable for the plantation operations.  The environmental policy clearly describes that controlled burning is only allowed for where necessary, based on approval by the respective authorities.	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.  There are no replanting activities taking place at the point of audit. Business plan for 2021 budget and phone interviews with respective sampled workers and neighbouring estate and local community representative substantiates conformance towards the indicator.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	KGTESB revised SOP for best practice example: <ul style="list-style-type: none"> <li>Harvesting SOP doc no: 4.6.1-5, dated 02/05/2020;</li> <li>SOP spraying operation, doc no: 4.6.1-1, dated 02/05/2020;</li> <li>SOP fertilizer operation doc no: 4.6.1-3, dated 02/05/2020;</li> <li>SOP work safety for slashing doc no: 4.6.1-7, dated 02/05/2020;</li> <li>SOP scheduled waste management doc no: 4.5.3, dated 02/05/2020.</li> </ul> Example of best practice related training: <ul style="list-style-type: none"> <li>PPE for safety dated 14/09/2020;</li> <li>SOP for field operation dated 14/09/2020;</li> <li>SOP harvesting, spraying and manuring operation dated 14/09/2020.</li> </ul> Phone interview with workers informed their awareness level regarding their respective task is deemed satisfactory.	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.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<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>Evidences submitted shows no bare ground on terrace lips which prevents erosion from taking place and altitude of terrace using tool "GPS Coordinate Malaysia" is 23 m from sea level which is in line with code of practices provided by MPOB for best agricultural practices.</p>	
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 1;</li> <li>Acrerage: 25 Acres.</li> </ul>	Yes
4.6.2.1	<p>KGTESB established management financial and budget for 4 years from 2019 to 2022 updated on 02/11/2020 includes:</p> <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	<p>KGTESB established six (6) years Replanting Programme from 2021 - 2038.</p> <p>The programme has been updated on 02/09/2020.</p> <p>Replanting is planned starting from 2021 to 2038. Total hectares planned for replanting from year 2021 to 2025 is 146.51 Ha and 2.02 Ha in 2038.</p>	Yes
4.6.2.3	<p>KGTESB updated 4 years financial management plan from 2019 to 2022 includes following:</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<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>	
4.6.2.4	The business management plan implemented is to monitor on monthly basis on the goals and objectives.	Yes
4.6.3.1	KGTESB purchase chemicals, fertilizers or equipment from local suppliers. Quotations and purchase orders for fertilizer purchasing are reviewed and verified. Reviewed and verified KGTESB purchase order dated 10/09/2020 for purchasing of fertilizer describes the product pricing and payment terms.	Yes
4.6.3.2	<p>KGTESB has documented records of quotation as agreed on the term and conditions.</p> <p>Payments made on a monthly basis and in timely manner according to agreed terms and conditions.</p> <p>Reviewed and verified purchase order details for fertilizer purchased on the 10/09/2020. The price and quantity is the same as fertilizer quotation dated 09/09/2020.</p>	Yes
4.6.4.1	<p>KGTESB engaged FFB transport contractor service.</p> <p>Contract agreement is established between KGTESB and FFB transport contractor 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 training dated 12/10/2020.</p>	Yes
4.6.4.2	KGTESB established contract agreement for FFB transport dated 28/01/2019 duly acknowledged by both parties as acceptance.	Yes
4.6.4.3	Point number fourteen (14) in the acknowledged contract agreement between KGTESB and FFB transport contractor states "the contractors have to accept approved auditors to verify assessments through physical inspections if required".	Yes
4.6.4.4	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.	Yes

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<b>Principle 6: Best Practices</b>		
<b>Indicator</b>	<b>Summary of Assessment</b>	<b>Compliance</b>
	Reviewed and verified FFB delivery records by the contractor from 03/11/2020 to 30/11/2020.	

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<b>Principle 7: Development of new planting</b>		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>Review on KGTESB planting statement updated 02/09/2020, 1<sup>st</sup> planting in Year 1995 and latest planting in year 2013.</p> <p>There is no new planting.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.1.2	<p>Review on KGTESB planting statement updated 02/09/2020, 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> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.2.1	<p>KGTESB planting statement and map review, there is no peat land. Site observation there is no peat land within the estate.</p>	Yes
4.7.3.1	<p>Review on KGTESB estate map, land titles and planting statement updated 02/09/2020, first planting is in Year 1995, latest planting is in year 2013.</p> <p>Therefore, no SEIA assessment established</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.3.2	<p>Review on KGTESB estate map, land titles and planting statement updated 02/09/2020, first planting is in Year 1995, latest planting is in year 2013.</p> <p>Therefore, no SEIA assessment conducted.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.3.3	<p>Review on KGTESB estate map, land titles and planting statement dated 02/09/2020, first planting is in Year 1995, latest planting is in year 2013.</p> <p>Therefore, no SEIA assessment conducted.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.3.4	<p>There is no smallholders' scheme in KGTESB certification.</p>	Yes
4.7.4.1	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore no soil type established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes

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4.7.4.2	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no map established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.5.1	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no soil map established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.5.2	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no soil maps established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.5.3	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no maps established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.6.1	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no FPIC conducted.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.6.2	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>There is no scared site, therefore no management plan established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.6.3	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no customary land established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes
4.7.6.4	<p>Review on KGTESB planting statement updated 02/09/2020 and there is no new planting.</p> <p>Therefore, no compensation established.</p> <p>Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.</p>	Yes

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4.7.6.5	Review on KGTESB planting statement updated 02/09/2020 and there is no new planting. Therefore, assessment on recognition for customary rights is not required. Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.	Yes
4.7.6.6	Review on KGTESB planting statement updated 02/09/2020 and there is no new planting. Therefore, no system for compensation established. Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.	Yes
4.7.6.7	Review on KGTESB planting statement updated 02/09/2020 and there is no new planting. Therefore, no compensation plan established. Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.	Yes
4.7.6.8	Review on KGTESB planting statement updated 02/09/2020 and there is no new planting. Therefore, no management plan established. Further check conducted using Sabah Land and Survey Department JTUWMA to crosscheck on the estate to confirm there is no new planting.	Yes

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

	The stage 1 audit findings have been reviewed, in particular to assure appropriate corrective actions implemented to address the identified audit findings.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
X	No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i></p> <p><i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i></p>	

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

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

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

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

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

Nr.	Indicator	Description	Location	Opportunity for Improvement
1	4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.	Office	The stakeholder evaluation form could be further improved for negative environmental outcomes.



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### 5. CONCLUSION

Khoo Ghet Ting Estates Sdn.Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct annual surveillance 01 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(s):	1
Total certified production area:	148.73 Ha
Certified FFBS January to November 2020:	2,313.33 Mt
Project FFBS December 2020:	160 Mt

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### 6. RECOMMENDATION

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

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

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

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

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

Puchong, 05/01/2021

Navin Baskram  
TUV NORD (Malaysia) Sdn Bhd  
Audit Team Leader (Trainee)

Puchong, 05/01/2021

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

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

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

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