



MSPO CERTIFICATION SUMMARY REPORT

LANDSCOPE REALTY SDN. BHD.

SURVEILLANCE 03

Onsite Audit Date: 13/12/2022 – 15/12/2022

TUV NORD (Malaysia) Sdn Bhd

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MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Table of Contents

1.	INTRODUCTION	4
1.1.	Objective	4
1.2.	Scope	4
1.3.	Appointment and qualification of team members	4
2.	METHODOLOGY.....	9
3.	ORGANISATION INFORMATION	11
3.1.	Production volume	11
3.2.	Planting Program for Each Estate or Division	12
3.3.	Replanting program for each estate or division	13
3.4.	Maps of Estate(s) Location	13
4.	CERTIFICATION ASSESSMENT	17
4.1.	ASA 03	17
4.2.	Stakeholders' Consultation	17
4.3.	Summary of Assessment	18
4.4.	Status of Non-Conformities Previously Identified	46
4.5.	Detail of Audit Findings in last audit	46
4.6.	Detail of Onsite Audit Findings Identified during this audit	49
5.	CONCLUSION	50
6.	RECOMMENDATION	51
7.	LIST OF STAKEHOLDERS	52
	Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives	53
	Annex / Enclosures	53

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Abbreviations

CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
FFB	Fresh Fruit Bunch
GAP	Good Agricultural Practice
GPS	Global Positioning System
ISCC	International Sustainability & Carbon Certification
ISO	International Standard Organisation
MSPO	Malaysian Sustainable Palm Oil
NC	Non Conformity
OSH	Occupational Safety and Health
P&C	Principle and Criteria
PK	Palm Kernel
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable Sustainable Palm Oil
RTE	Rare, Threatened and Endangered Species
SA8000	Social Accountability 8000
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
WHO	World Health Organization
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
SDS	Safety Data Sheet

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



1. INTRODUCTION

Landscape Realty Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct a surveillance three (03) audit for its 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 surveillance audit is to assess the estates 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 Landscape Realty 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 (1) team leader and two (2) team members. The audit team members contributed to the review of documents, the assessment of the project activity and preparation of the report.

Qualification of the Lead Auditor: Muhammad Khairul Anuar bin Azizul Hasan

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

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Requirement	Qualifications
v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	7 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor training	Successfully completed MS 2530 series standards for Lead Auditors.
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified as Lead auditor for MSPO scheme.
Field working experience in the palm oil sector, or demonstrable equivalent	7 years working experience in oil palm plantation.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	7 years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 Lead Auditor course.
Health and safety auditing on the farm and in processing facilities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Requirement	Qualifications
Completed High Conversation Value assessment	Attended and completed the HCV-HCS for producers course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

Qualification of Team Members

Requirement	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 Plantation Industry and Management	Yes
	Mohamad Norhisham bin Mohd Salleh	Graduate in Applied Science (Major In Agrobiology).	
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 plantation	Yes
	Mohamad Norhisham bin Mohd Salleh	5 years working experience in oil palm plantations.	
Successfully completed MPOCC endorsed lead auditor training	Ariff bin Lokman	Successfully completed MS2530 series of standards for Lead Auditors	Yes
	Mohamad Norhisham bin Mohd Salleh	Successfully completed MS2530 series of standards for Lead Auditors.	
Conducted a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an	Ariff bin Lokman	Qualified as auditor based on audit log.	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Requirement	Assessor	Qualification	Compliance
auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Mohamad Norhisham bin Mohd Salleh	Qualified as auditor based on audit log.	
Field working experience in the palm oil sector or demonstrable equivalent 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
	Mohamad Norhisham bin Mohd Salleh	5 years working experience in oil palm plantations.	
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Ariff bin Lokman	Successfully completed IMS ISO 9001, ISO 14001 and ISO 45001 LA course.	Yes
	Mohamad Norhisham bin Mohd Salleh	Successfully completed ISO 9001:2015 LA course.	
Health and safety auditing on the farms processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Ariff bin Lokman	Successfully completed IMS ISO 9001, ISO 14001 and ISO 45001 LA course.	Yes
	Mohamad Norhisham bin Mohd Salleh	Successfully completed ISO 45001:2018 Lead Auditor course.	
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Ariff bin Lokman	Successfully completed SA 8000 Basic training	Yes
	Mohamad Norhisham bin Mohd Salleh	Successfully completed SA 8000 Basic training	
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, ISO 14001 and ISO 45001 LA course.	Yes
	Mohamad Norhisham bin Mohd Salleh	Successfully completed IMS ISO 14001:2015 LA course.	
Completed High Conversation Value assessment	Ariff bin Lokman	Attended and completed the HCV-HCS for producers course.	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Requirement	Assessor	Qualification	Compliance
	Mohamad Norhisham bin Mohd Salleh	Attended and completed the HCV-HCS for producers course.	
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
	Mohamad Norhisham bin Mohd Salleh	Able to communicate in both Bahasa Malaysia and English.	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



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);
- Draft audit reporting;
- Technical review;
- Final audit reporting;
- Final approval, certification decision and issuance of certificate.

Surveillance Three (03) Audit:

The surveillance audit three (03) conducted onsite from 13/12/2022 to 15/12/2022 covering the following activities but not limited to below:

Onsite:

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

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



- Reviewed revised and updated documentation established and implemented;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit;
- Assessment reporting.

On-site Assessment

The audit of the estates are conducted according to the MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organised Smallholders.

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

For the onsite surveillance audit, the selected estate(s) based on the formula $S = 1\sqrt{n}$ where S = sample size and n = number of estates with a risk factor of 1 for regular risk which is in accordance to MSPO certification procedure.

Based on the formula, the sample size for the estates $S = 1\sqrt{4} = 2$, therefore round up to the next integral of 2 estates. Thus, a total of 2 estates selected for the onsite assessment and inspection as listed in Table 2-1 below:

Table 2-1: Estate(s) Selected

Name of Estates	Coordinates
Tangkong Trading Sdn Bhd	5° 12' 30.45" N, 116° 31' 32.19" E
Sri Garinono Estate Sdn Bhd & Sri Padas Plantation Sdn Bhd	5° 34' 2.37" N, 118° 15' 53.21" E 5° 35' 34.166" N, 118° 18' 16.27" 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.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



3. ORGANISATION INFORMATION

Landscape Realty Sdn. Bhd is the group manager for 4 estates known as Landscape Group is an oil palm plantation company located at Block A, Lot 6, Mezzanine Floor, Grandview Shophouse, 90716 Sandakan, Sabah.

The details of the estate(s) as below:

Name of Estate	Location	Coordinates
Landscape Realty Sdn. Bhd.	Segaliud, Kinabatangan, Sabah.	5° 42' 51.59" N , 117° 51' 28.16" E
Sri Garinono Estate Sdn. Bhd.	Sukau, Kinabatangan, Sabah.	5° 34' 2.37" N, 118° 15' 53.21" E
Sri Padas Plantation Sdn. Bhd.	Sukau, Kinabatangan Sabah.	5° 35' 34.166" N, 118° 18' 16.27" E
Tangkong Trading Sdn. Bhd.	Sook, Keningau, Sabah.	5° 12' 30.45" N, 116° 31' 32.19" E
Little Beaufort Estate Sandakan Sdn. Bhd	Mile 14, Sandakan, Sabah.	5° 31' 21.25" N, 117° 34' 5.81" E
Chung & Lin Sdn. Bhd.	Mile 14, Sandakan, Sabah.	5° 31' 21.25" N, 117° 34' 5.81" E

3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (January 2022 to December 2022)
	Total*	Production**	
Landscape Realty Sdn. Bhd.	892.53	884.38	6,770.00
Sri Garinono Estate Sdn. Bhd. Sri Padas Plantation Sdn. Bhd.	608.30	571.00	6,480.00
Tangkong Trading Sdn. Bhd.	1,153.00	891.30	9,690.00
Little Beaufort Estate Sandakan Sdn. Bhd Chung & Lin Sdn. Bhd.	126.38	103.36	1,590.00
Total	2,780.21	2,450.04	24,530.00

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

**Immature + Mature Area

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



3.2. Planting Program for Each Estates or Divisions

Year / estate	Landscape Realty Sdn. Bhd.	Sri Garinono Sdn. Bhd. Sri Padas Sdn. Bhd.	Tangkong Trading Sdn. Bhd.	Little Beaufort Estate Pt. Chung & Lin Pt.
1995	160.76	16.60	0	11.14
1996	109.06	56.66	0	8.76
1997	147.87	396.05	0	11.50
1999	0	0	0	12.66
2000	49.76	0	0	0
2002	0	0	0	6.00
2004	17.25	0	0	18.34
2006	0	0	0	5.45
2007	0	0	0	6.11
2011	0	0	0	6.10
2012	0	0	256.36	0
2013	0	0	542.97	0
2014	0	0	91.97	0
2015	19.00	0	0	0
2016	12.09	0	0	0
2017	83.91	0	0	0
2018	68.76	0	0	0
Total Mature	668.46	469.31	891.30	86.06
2019	113.62	0	0	17.30
2020	72.70	20.43	0	0
2021	29.60	35.72	0	0
2022	0	45.54	0	0
Total Immature	215.92	101.69	891.30	17.30
Total	884.38	571.00	891.30	103.36

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



3.3. Replanting program for each estates or divisions

Year of replanting	Planted area (ha) in each estate				Total area to be replanted (ha)
	Landscape Realty Sdn. Bhd.	Sri Garinono Estate Sdn. Bhd. Sri Padas Plantation Sdn. Bhd	Tangkong Trading Sdn. Bhd	Little Beaufort Estate Sandakan Sdn. Bhd Chung & Lin Sdn. Bhd.	
2022	20.20	65.00	0	3.25	88.45
2023	29.50	55.00	0	7.00	91.50
2024	23.99	60.00	0	4.87	88.86
2025	20.00	50.00	0	5.00	75.00
2026	30.00	55.00	0	5.00	90.00
TOTAL	123.69	285.00	0	25.12	433.81

3.4. Maps of Estates or Divisions Location



Figure 1: Landscape Realty group of estates location, Sabah Map.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Figure 2: Landscape Realty Sdn. Bhd estate map.

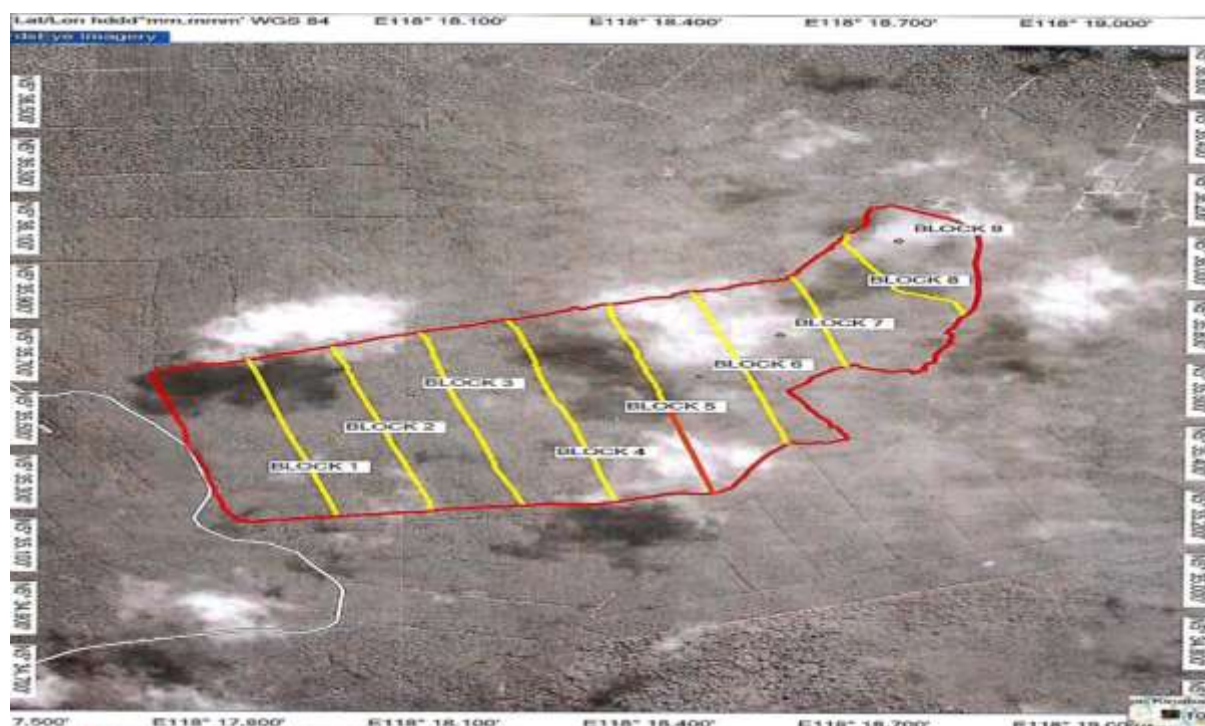


Figure 3: Sri Garinono Estate Sdn. Bhd estate map.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite

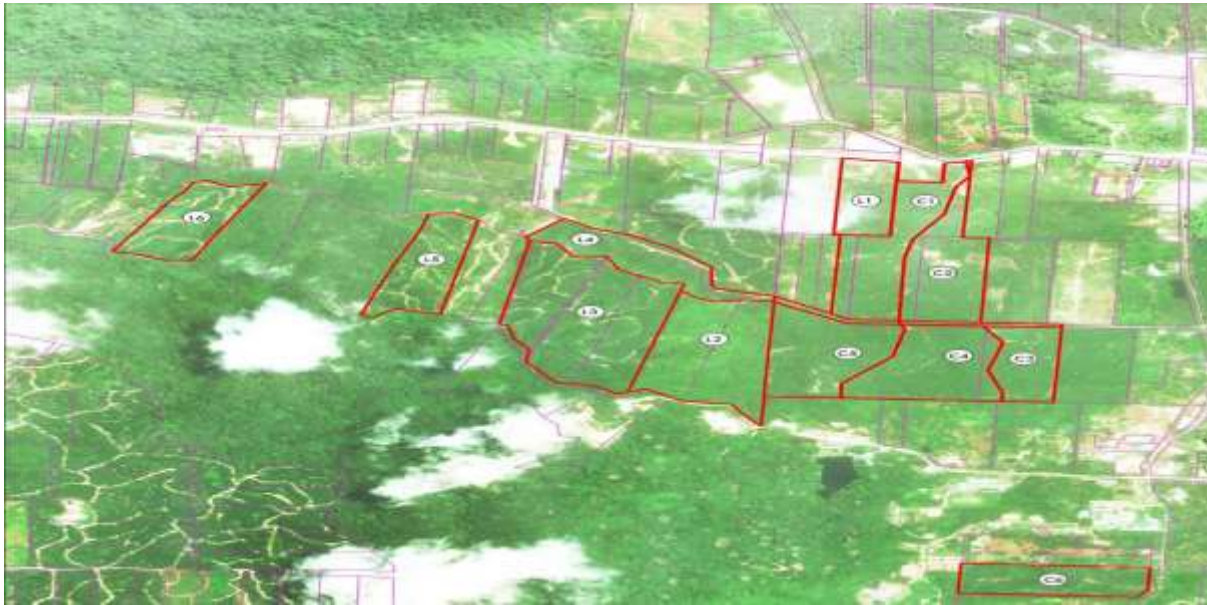


Figure 4: Sri Padas Plantation Sdn. Bhd estate map.

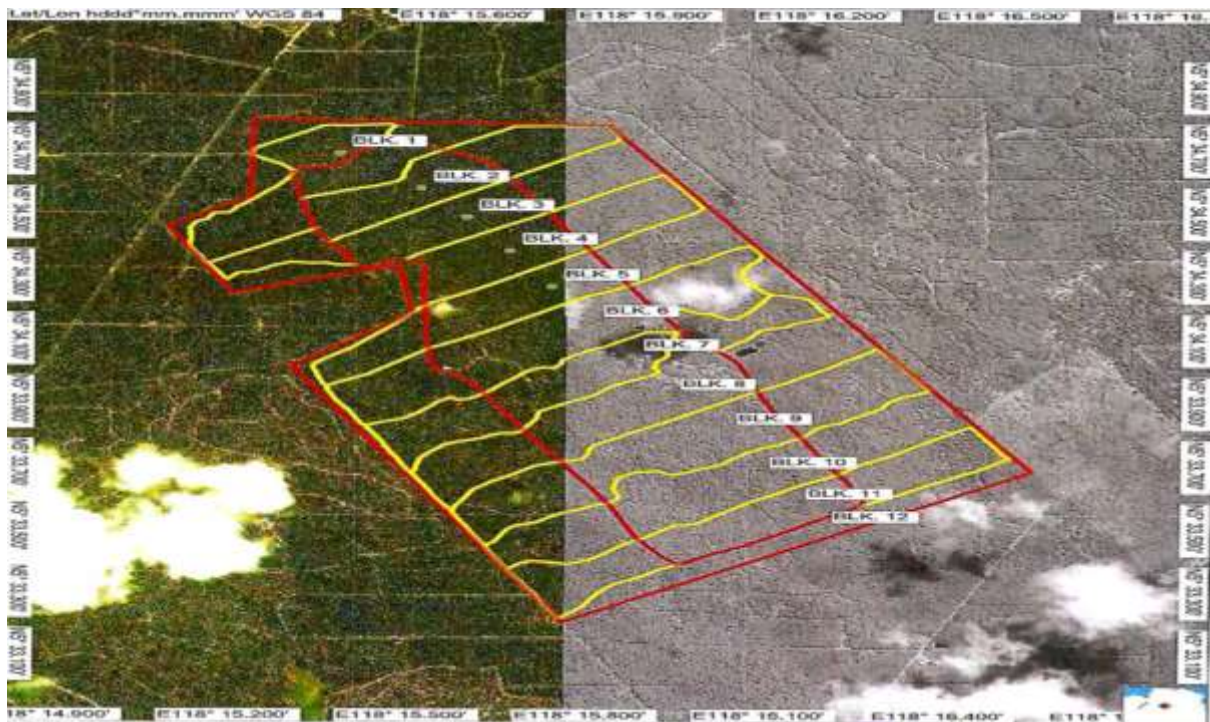


Figure 5: Tangkong Trading Sdn. Bhd estate map.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Figure 6: Chung & Lin Sdn. Bhd. and Little Beaufort Estate Sandakan Sdn. Bhd. estate map.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



4. CERTIFICATION ASSESSMENT

4.1. ASA 03

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

4.1.1. Surveillance Three (3) Audit:

The Onsite Surveillance audit is conducted from 13/12/2022 to 15/12/2022 covering 2 selected estates – Tangkong Trading Sdn Bhd, Sri Garinono Estate Sdn Bhd & Sri Padas Plantation Sdn Bhd.

During the last remote surveillance two (02) audit, there are 2 Major, 0 Minor, 2 Opportunities for Improvement (OFI) are raised.

During this surveillance three (3) audit, the major and minor non-compliance raised in the last audit, the audit team has review by means of physical inspection of estates, conduct interviews, review and verify documents that are established, corrected and implemented appropriately by the estate management. The corrective measures implemented could be verified as appropriate.

The major non-conformances raised during the last surveillance two (2) audit are closed out by means of documents review that are establish, revised and implemented appropriately and preventive actions taken.

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

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

4.2. Stakeholders' Consultation

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

Therefore, there is no physical stakeholders consultation conducted for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 11/11/2022 to announce the audit of the certified unit. As at audit date on 13/12/2022 there are no comments received.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



4.3. Summary of Assessment

Principle and Criteria Assessment Summary

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

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Landscape Group established MSPO Policy dated 01/03/2019 signed by General Manager.</p> <p>Site visit confirmed MSPO policy is displayed at estates notice board.</p> <p>Document review on briefing records, MSPO policy briefing conducted to Tangkong Trading Sdn. Bhd. (TTSB) estates workers dated 08/09/2022, Sri Garinono Estate Sdn. Bhd (SGESB) and Sri Padas Plantation Sdn. Bhd. (SPPSB) dated 10/06/2022.</p> <p>Field interviews with TTSB, SGESB and SPPSB estates chemical sprayers, manurers, harvesters and drivers informed they understand the MSPO policy.</p>	Yes
4.1.1.2	<p>Landscape Group established MSPO Policy dated 01/03/2019 signed by General Manager.</p> <p>Document review verify the policy describes Landscape Group is committed towards sustainable development, continuous improvement and implementation of the Malaysia Sustainable Palm Oil (MSPO).</p>	Yes
4.1.2.1	<p>Landscape Group established internal audit SOP dated 01/03/2019.</p> <p>The SOP include the internal audit process and frequency for internal audit is once a year.</p> <p>Document review verify Internal audit conducted as below:</p> <ol style="list-style-type: none"> 1. TTSB on 15/06/2022; 2. SGESB and SPPSB estates on 09/03/2022. 	Yes
4.1.2.2	<p>Landscape Group established internal audit SOP dated 01/03/2019.</p> <p>The SOP include the internal audit process and frequency for internal audit is once a year.</p> <p>Document review verify Internal audit conducted as below:</p> <ol style="list-style-type: none"> 1. TTSB estate on 15/6/2022; 2. SGESB and SPPSB estates on 09/03/2022. <p>All findings determined the root cause, corrections and corrective actions.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Document review verify Internal Audit report includes strong and weak points. Six (06) non-conformities were raised.</p> <p>Example:</p> <p>TTSB estate, there are four non-conformities found during internal audit conducted.</p> <p>Finding: Stakeholders consultation meeting was not conducted;</p> <p>Root cause: Lack of understanding on MSPO requirement;</p> <p>Action plan: To conduct Stakeholders Consultation meeting;</p> <p>Time frame: November 2022;</p> <p>Document review, TTSB estate conducted stakeholders meeting on 07/11/2022.</p>	
4.1.2.3	<p>Landscape Group established internal audit SOP dated 01/03/2019.</p> <p>Document review verify TTSB conducted management review meeting on 07/07/2022.</p> <p>The meeting agenda includes discussion of internal audit results</p>	Yes
4.1.3.1	<p>Landscape Group established internal audit SOP dated 01/03/2019.</p> <p>Document review verify TTSB conducted management review meeting on 07/07/2022 and 17/03/2022 for SGESB and SPPSB.</p> <p>The management review agenda includes:</p> <ol style="list-style-type: none"> 1. Internal audit findings; 2. Action plan for closure of non-conformities; 3. Other matter raised. 	Yes
4.1.4.1	<p>Landscape Group estates established Continual Improvement Plan (CIP) updated on 08/07/2022 and 17/08/2022 for SGESB and SPPSB.</p> <p>Example:</p> <p>TTSB estate</p> <p>Improvement Action: To conduct water test for domestic used;</p> <p>Timeframe: December 2022;</p> <p>PIC: Estate person in charge;</p> <p>Date of completion: 15/11/2022.</p> <p>Document review verify water analysis report conducted by Borneo Samudera Sdn. Bhd. dated 15/11/2022.</p>	Yes
4.1.4.2	<p>Landscape Group established flow chart for new information, technique and PPE dated 04/11/2019.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>The flowchart describes process for Identification of new technology as below:</p> <ol style="list-style-type: none"> 1. Assessment on location for trials; 2. Training operator or staff; 3. Monitoring on new technology. <p>Field interviews with supervisors informed no new technology implemented by LRSB, LBES and CLP estates.</p>	
4.1.4.3	<p>Landscape Group established flow chart for new information, technique and PPE dated 04/11/2019.</p> <p>The flowchart includes new technology training for workers as part of awareness process.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>Landscape Group established list of stakeholders updated on 24/03/2021 with no changes required.</p> <p>The list of stakeholders includes government agencies, neighboring estates, NGOs, suppliers, local villages, internal stakeholders.</p> <p>External stakeholders meeting carried out on 07/11/2022 includes the government agencies, neighboring estates and mill.</p> <p>Document review, meeting minutes discussed on MSPO, social, environment, company policies & procedures and complaint & grievances.</p>	Yes
4.2.1.2	<p>Landscape Group established list of publicly and confidential documents dated 04/03/2019.</p> <p>Example of documents publicly available:</p> <ol style="list-style-type: none"> 1. Company Policy; 2. SOP complaint. <p>Example of confidential documents:</p> <ol style="list-style-type: none"> 1. Company business plan; 2. Workers contract agreement. 	Yes
4.2.2.1	<p>Landscape Group established Communication Procedure dated 30/09/2020.</p> <p>The procedure includes the flowcharts of stakeholders' consultation process.</p> <p>Landscape Group established SOP Information Request dated 01/08/2019.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>The procedure describes that all documents request by stakeholders have to be recorded and shared within 5 working days for non-confidential documents and 9 working days for confidential documents upon approval by management.</p> <p>Site inspection sighted SOP for Consultation & Communication is publicly displayed at estate notice board.</p> <p>Review on external stakeholder memo letters to stakeholders dated 21/10/2022 include information on SOP for consultation & communication.</p> <p>Landscape Group conducted internal stakeholders meeting dated 07/11/2022 attended by TTSB, SGESB and SPPSB estates workers.</p>	
4.2.2.2	Landscape Group has assigned estate field staff for handling consultation and communication with appointment letter dated 01/03/2022.	Yes
4.2.2.3	<p>Landscape Group established list of stakeholders updated on 24/03/2021 which includes neighbouring estates, government agencies, NGOs, suppliers, smallholders and local communities.</p> <p>Document review on consultations and communication records, no request lodged by the stakeholders.</p>	Yes
4.2.3.1	<p>Landscape Group established Traceability Procedure dated 01/09/2020.</p> <p>The procedure describes:</p> <ol style="list-style-type: none"> 1. Driver will record total FFB and block number during FFB evacuation from the field; 2. Weighbridge clerk will issue FFB delivery order; 3. Oil palm mill will issue weighbridge ticket. <p>Document review, LRSB, LBES and CLP estates use FFB delivery order (DO) while transporting FFB from estates to mills. LRSB, LBES and CLP estates receive mill weighbridge ticket as a proof of FFB delivery.</p> <p>Review in the delivery order includes DO number, mill name, date and time delivery, vehicles number, driver name and acknowledgement.</p>	Yes
4.2.3.2	TTSB, SGESB and SPPSB estates Daily FFB records, FFB dispatch order and mill weighbridge ticket inspected on daily and monthly basis by Estate Manager.	Yes
4.2.3.3	Landscape Group assigned estates field staff for monitoring traceability system with appointment letter dated 01/03/2022.	Yes
4.2.3.4	<p>TTSB, SGESB and SPPSB estates documented and maintained FFB delivered records to mill with retention period of 5 years.</p> <p>Document review, TTSB, SGESB and SPPSB estates use FFB delivery order while transporting FFB from estates to mills. LRSB, LBES and CLP estates receive mill weighbridge ticket as proof of FFB delivery.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>DO number is the unique number which appear in the both weighbridge ticket estates and mill.</p> <p>Example</p> <p>TTSB estate;</p> <p>Date: 12/12/2022;</p> <p>Delivery Order no.: 002602;</p> <p>Mill: Sook Oil Mill;</p> <p>Weighbridge ticket no. WFFB22015100W;</p> <p>Lorry no.: SW9535;</p> <p>Weight: 19.71 mt.</p>	

Principle 3: Compliance to legal requirements														
Indicator	Summary of Assessment	Compliance												
4.3.1.1	<p>TTSB, SGESB and SPPSB estates established list of licenses and permits updated on 06/11/2021.</p> <p>Example of list of permit and licenses:</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>MPOB license</th> <th>Trading License</th> </tr> </thead> <tbody> <tr> <td>Tangkong Trading Sdn Bhd</td> <td>Valid until 30/06/2022</td> <td>Valid until 31/12/2022</td> </tr> <tr> <td>Sri Garinono Estate Sdn Bhd</td> <td>Valid until 31/07/2023</td> <td>Valid until 31/12/2022</td> </tr> <tr> <td>Sri Padas Plantation Sdn Bhd</td> <td>Valid until 28/02/2023</td> <td>Valid until 31/12/2022</td> </tr> </tbody> </table>	Estate	MPOB license	Trading License	Tangkong Trading Sdn Bhd	Valid until 30/06/2022	Valid until 31/12/2022	Sri Garinono Estate Sdn Bhd	Valid until 31/07/2023	Valid until 31/12/2022	Sri Padas Plantation Sdn Bhd	Valid until 28/02/2023	Valid until 31/12/2022	Yes
Estate	MPOB license	Trading License												
Tangkong Trading Sdn Bhd	Valid until 30/06/2022	Valid until 31/12/2022												
Sri Garinono Estate Sdn Bhd	Valid until 31/07/2023	Valid until 31/12/2022												
Sri Padas Plantation Sdn Bhd	Valid until 28/02/2023	Valid until 31/12/2022												
4.3.1.2	<p>TTSB, SGESB and SPPSB estates adopt Landscape Group list of legal documents updated on 02/11/2021.</p> <p>Example list of legal documents:</p> <ol style="list-style-type: none"> OSH (Classification, Labelling & Safety Data Sheet of Hazardous Chemicals) Regulations 2003; Poison Act 1952; Pesticides Act 1974 (Act 149); Prevention and control of Infectious Disease Act 342 Amendment 2020. 	Yes												
4.3.1.3	<p>TTSB, SGESB and SPPSB estates adopt Landscape Group list of legal documents updated on 16/06/2022.</p> <p>Example:</p>	Yes												

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	Minimum Wage Order 2022.	
4.3.1.4	Landscape Group assigned Estate Manager as persons in charge for legal compliance updating with appointment letter dated 01/03/2022.	Yes
4.3.2.1	TTSB, SGESB and SPPSB estates land titles are country lease issued by Sabah Land Authority with a tenure of 98 years. Therefore, no diminish land use rights of other users.	Yes
4.3.2.2	TTSB, SGESB and SPPSB estates land titles are country lease and provisional lease issued by Sabah Land Authority with a tenure of 98 years. The actual usage of land is cultivation of oil palm.	Yes
4.3.2.3	TTSB, SGESB and SPPSB estates land titles maps included with information of total area, location and boundary stone numbering. Site inspection sighted boundary marker are pegged with red color and well maintained.	Yes
4.3.2.4	TTSB, SGESB and SPPSB estates land titles are country lease issued by Sabah Land Authority. Therefore, no land disputes.	Yes
4.3.3.1	TTSB, SGESB and SPPSB estates land titles are country lease issued by Sabah Land Authority. No customary land titles listed in the summary of land titles.	Yes
4.3.3.2	TTSB, SGESB and SPPSB estates land titles are country lease issued by Sabah Land Authority, thus there are no customary right land. Therefore, there are no maps established.	Yes
4.3.3.3	TTSB, SGESB and SPPSB estates land titles are country lease issued by Sabah Land Authority, thus there are no customary right land. 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	Landscape Group established Social Impact Assessment (SIA) updated on 19/05/2022 includes information from survey and meeting feedback from the internal and external stakeholders. SIA conducted includes external and internal stakeholders to receive feedback and social action plan. The SIA includes a summary of positive and negative impacts. The action and implementation is the responsibility of the estate manager The positive impacts are continuously promoted while negative impacts are mitigated and included in CIP for monitoring. Review on Landscape group SIA conducted, there are positive impact and negative impact from internal and external stakeholders.	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Example:</p> <p>Positive impact: Estate management provide free transportation for medical purposes;</p> <p>Action taken: The service will be continued for the since workers safety and health are company priority;</p> <p>PIC: S&H executive & Farm Supervisor;</p> <p>Time Line: Continuously;</p> <p>Status: Implemented.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they are provided with free transportation for medical needs.</p>	
4.4.2.1	<p>Landscape Group established SOP for complaint and grievance updated on 01/09/2020 signed by General Manager.</p> <p>Procedure displayed at both estates notice boards has been reviewed and verified.</p> <p>The procedure described as below:</p> <ol style="list-style-type: none"> i. All complaints and grievances shall be lodge through complaint box by using the complaint and grievance form; ii. Management will resolve any complaint and grievances within 10 days and it depends on the level of complexity of the complaint. <p>Field interviews with sampled harvesters and maintenance workers and drivers informed they were briefed regarding complaint or grievances procedure.</p>	Yes
4.4.2.2	<p>Landscape Group established complaint & grievances form.</p> <p>Reviewed complaint record, complaint was lodged by workers and external stakeholders and resolved within timeframe.</p> <p>Example:</p> <p>Date: 12/01/2022;</p> <p>Complaint: Housing bin damage;</p> <p>Action from management: Replace with new bin.</p> <p>Site visit to housing area confirmed each house are provided with bin.</p>	Yes
4.4.2.3	<p>Landscape Group established complaint form and logbook.</p> <p>Site inspection verify complaint forms are available at both estate offices. This has been verified via field interview with harvesters and maintenance workers.</p>	Yes
4.4.2.4	<p>Landscape Realty Estate conducted external stakeholders consultation date 20/07/2022. The information given includes company background, MSPO implementation and Complaint & grievance procedure.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Review on invitation letter send to external stakeholders include communication procedure and PIC.</p> <p>Briefing for workers on complaint and grievance procedure conducted on 09/03/2022.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed regarding the complaint procedure.</p>	
4.4.2.5	<p>Landscape Group established complaint logbook for internal and external.</p> <p>Document review of the records from 2019 to November 2022 are kept in the estates office and well maintained.</p>	Yes
4.4.3.1	<p>Landscape Group has provided job opportunity to local communities for estate operations and office admin work.</p> <p>This has been verified during interview with harvesters and maintenance workers.</p>	Yes
4.4.4.1	<p>Landscape Group established OSH policy updated on 01/01/2019.</p> <p>The policy states company comply with laws and regulations related to safety and health.</p> <p>Site interview verify the policy is displayed at estate notice board.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed on OSH policy dated 10/06/2022 and 08/09/2022 respectively.</p>	Yes
4.4.4.2	<p>a</p> <p>Safety and Health Policy is displayed at both estates notice boards signed by General Manager.</p> <p>The policy established in Bahasa Malaysia.</p> <p>The policy briefing conducted to workers dated 18/01/2021 and external stakeholders dated 13/10/2021.</p>	Yes
	<p>b</p> <p>Landscape Group established HIRARC updated on 14/05/2022.</p> <p>Activities included in HIRARC example: harvesting, manuring, spraying, pruning, scout harvesting, FFB loading, transporting, premix and etc.</p> <p>HIRARC table include activity, hazards, risk and effects, risk assessment (consequence, likelihood, risk rating), existing control, PIC, risk assessment after control, date review.</p>	Yes
	<p>c i</p> <p>Landscape Group has conducted safe Work Practise training as below:</p> <p>Example training conducted for Tangkong Trading Sdn. Bhd.:</p> <p>a. Safe work on harvesting operation dated 12/09/2022;</p> <p>b. Safe work on manuring operation dated 05/09/2022;</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>c. Safe work on tractor handling and FFB loader dated 17/09/2022.</p> <p>Example training conducted for Sri Padas Plantation Sdn. Bhd.:</p> <p>a. Safe work on chemical spraying operation dated 08/03/2022; Field interviews with sampled harvesters and maintenance workers informed, they had been briefed on safe work requirements.</p>	
c ii	<p>Landscape Group pictorial evidences of SDSs for chemicals, fertilizers and lubricants available at both estates office and storage facilities of chemicals, fertilizers, lubricants and workshop are reviewed and verified.</p> <p>Example: SDS chemical glyphosate 41%.</p> <p>Site visit to chemical and fertilizers stores indicates all the items are label and stored in proper storage facilities with sufficient ventilations has been reviewed and verified.</p>	Yes
d	<p>Landscape Group established records of PPEs issuance.</p> <p>All the PPE issuance records are maintained and updated latest June 2022.</p> <p>Type of PPE for activity in accordance to HIRARC and CHRA assessment is identified.</p> <p>Example: Chemical Application;</p> <p>PPE: Nitrile hand glove, goggles, nitrile apron, mask respirator and rubber boots.</p> <p>Field interviews with sampled chemical sprayers, manurers, harvesters and drivers informed they are provided with PPE according to individual task.</p>	Yes
e	<p>Landscape Group established SOP for chemical handling updated on 01/09/2020 describes receiving, storage, usage, issuance, before, during and after operation safety.</p> <p>Site visit to chemical store confirm is in good condition and locked.</p> <p>All chemical products are store in original label and packaging. Liquid chemical placed in tray below and powder chemical placed on top.</p>	Yes
f	<p>Landscape Group appoint Sustainability Coordinator and Safety & Health Executive as person in-charge responsible for safety and health.</p>	Yes
g	<p>Landscape Group conducted Occupational Safety and Health (OSH) meeting on a quarterly basis in compliance to Occupational Safety & Health Act 1994.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Latest meeting was conducted on 19/09/2022 for Tangkong Trading Sdn. Bhd. and 10/12/2022 for Sri Garinono Estate Sdn. Bhd.</p> <p>Example:</p> <p>Agenda of the safety & health meeting for Tangkong Trading Sdn. Bhd. and Sri Garinono Estate Sdn. Bhd. are:</p> <ul style="list-style-type: none"> • Worker's safety and health; • Sanitation and hygiene issue on worker housing; • Cleaning inspection at housing and workshop area. • ERT team appointment. 	
	<p>h</p> <p>Landscape Group established accident and emergency procedure with list of emergency contact persons, and emergency contact numbers and emergency evacuation plan.</p> <p>Emergency Response Procedure and emergency contact details are displayed on the notice board at estate office reviewed and verified.</p> <p>ERP Training conducted for workers Tangkong Trading Sdn. Bhd estate on 02/09/2022 reviewed and verified.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed of the Emergency Response Procedure.</p>	Yes
	<p>i</p> <p>Certificate training for first aid conducted on 23/06/2019 by Malaysian Red Crescent Sandakan District Centre for Landscape group were reviewed.</p> <p>The list of first aiders are displayed at the estates office notice boards were reviewed and verified.</p> <p>Field interviews with estate management, harvesters and maintenance workers, the first aid kits available at workshop, stores and estate office.</p>	Yes
	<p>j</p> <p>Landscape Group established accident logbook of injured and accident for records 2022. Review on the accident record book, no records sighted until audit date.</p> <p>Document review verify Landscape Group had submitted JKPP 8 accident report for year 2021 as listed below:</p> <ol style="list-style-type: none"> 1. Tangkong Trading Sdn. Bhd. Estate.: 07/01/2022; 2. Sri Garinono Estate sdn. Bhd: 07/01/2022; 3. Sri Padas Estate Sdn. Bhd. : 07/01/2022. 	Yes
4.4.5.1	Landscape Group established Social Policy updated on 01/01/2019 signed by General Manager.	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The policy is available in Bahasa Malaysia language and pictorial evidence of policy displayed at both estates notice boards are reviewed and verified.</p> <p>Policy states:</p> <p>“Out of respect for the practices and culture of each race, employees are allowed to perform any form of their respective religious ceremonies, as long as it does not conflict with Islamic law (in Islam) or any other religious law, or which is considered illegal. Cultural values and inter -racial sensitivities must also be safeguarded and respected so that peace can be maintained“.</p> <p>Briefing on social policy is conducted for workers on 08/09/2022 for Tangkong Trading Sdn. Bhd.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed on social policy.</p>	
4.4.5.2	<p>Landscape Group established Social Policy updated on 01/01/2019 signed by General Manager.</p> <p>The policy is available in Bahasa Malaysia language and pictorial evidence of policy displayed at both estates notice boards has been reviewed and verified.</p> <p>Policy states:</p> <p>“The right to equality among all levels of employment will be applied more prudently to maintain inter-racial relations regardless of religion, race, ethnicity, gender and rank”.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed on the policy and no discrimination practise in the estates.</p>	Yes
4.4.5.3	<p>Landscape Group established contract agreement for workers accordance to applicable laws and regulations of Sabah labour Ordinance. The contract agreement are signed by both estate management and workers.</p> <p>Landscape Group established list of piece rate work in the contract agreement.</p> <p>Document review verify piece rate workers they are paid based on their job description according to piece rate list agreed between workers and estate management.</p> <p>The contract agreement is in Bahasa Malaysia language which is understood by workers.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed on the employment contract signed.</p>	Yes
4.4.5.4	<p>Site interviews with management and workers informed Landscape Group do not engage contractors for all activities in the estate operations.</p> <p>Therefore, no contractor worker wages records available for review.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.5	Landscape Group established workers list containing workers containing name, gender, date of birth, date joined, type of work, wages and period of employment.	Yes
4.4.5.6	Landscape Group established contract agreement for workers and signed by workers and estates management. The contract agreement is in Bahasa Malaysia language which can be understood by workers. Reviewed and verified copy of agreement signed by workers and estates management. Field interviews with sampled harvesters and maintenance workers informed they are briefed on contract agreement and the copy of contract agreement is signed and kept by both parties.	Yes
4.4.5.7	Landscape Group used the check roll records system to monitor the workers reporting work on daily basis. The working hours and overtime transparently displayed at the muster ground notice board has been reviewed and verified. Field interviews with sampled harvesters and maintenance workers informed they had been briefed on the working hours and overtime during signing of the contract agreement.	Yes
4.4.5.8	Landscape Group established working hours and displayed at both estates notice boards. Pictorial evidences has been reviewed and verified. Working hours as below: Muster call: 05:30 am - 06:00 am; Working hours: 06:00 am - 09:00 am, 09:30 am - 11:45 am, 12:30 pm - 02:00 pm; Rest time: 09:00 am - 09:0 am, 11:45 am - 12:30 pm. Field interviews with sampled harvesters and maintenance workers informed they had been briefed on working hours and overtime time.	Yes
4.4.5.9	Landscape Group established pay slip as record to document the wages and overtime of the workers. Reviewed on the pay slip and check roll of workers for working was according to agreeable daily rate and list of piece rate. Field interview with harvesters and maintenance workers informed the wages paid in line with legal requirement and piece rate.	Yes
4.4.5.10	Landscape Group provide benefits to workers such as medical care, SOCSO and working incentives. The local workers are provided with Employment Insurance System (EIS) benefits. Field interviews with sampled harvesters ad maintenance workers informed they are provided with the benefits.	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.11	<p>Landscape Group adopted industry best practise for worker housing.</p> <p>Field interviews with sampled harvesters and maintenance workers and informed, the amenities provide free of charge to worker such as water, electric supply, toilet, gardening area and etc.</p>	Yes
4.4.5.12	<p>Landscape Group established Social Policy updated on 01/01/2019 signed by General Manager.</p> <p>The policy is available in Bahasa Malaysia language and displayed at both estates notice boards. Pictorial evidences has been reviewed and verified.</p> <p>Policy states: “Adhere to procedures to prevent any form of sexual harassment among employees or between the company and employees”.</p> <p>Latest PPE and safe work training conducted has include discussed on sexual harassment, the rights between male and female workers at workplace.</p> <p>Field interviews with sampled harvesters and maintenance workers informed they had been briefed on Social Policy displayed on estate notice boards.</p>	Yes
4.4.5.13	<p>Landscape Group established Social Policy updated on 01/09/2020 signed by General Manager.</p> <p>The policy is available in Bahasa Malaysia language and displayed at both estates notice boards. Pictorial evidences has been reviewed and verified.</p> <p>Policy states: “Every employee of the company and employees are given freedom in politics between employees and the company, or with any of their respective political beliefs as long as it does not threaten safety, security and affect the quality of work”.</p> <p>Field interviews with estate management and workers informed, there is no any trade union formed at estates Tangkong Trading Sdn. Bhd. , Sri Garinono Estate Sdn. Bhd. and Sri Padas Estate Sdn. Bhd.</p>	Yes
4.4.5.14	<p>Landscape Group established Social Policy updated on 01/09/2020 signed by General Manager.</p> <p>The policy is available in Bahasa Malaysia language and displayed at both estates notice boards. Pictorial evidences has been reviewed and verified.</p> <p>Policy states: “Prohibit any form of labor activity, or child labor, trafficking of workers, minors and the illegal employment of workers”.</p> <p>Review on the workers list, verified all workers are above the minimum age of employment based on passport and date of birth.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled harvesters and maintenance workers and management informed that they had been briefed on hiring child labour is against the legal laws and regulations.	
4.4.6.1	<p>Landscape Group established MSPO and Safety and Health Plan year 2022.</p> <p>Example training conducted for Tangkong Trading Sdn. Bhd. Estate:</p> <ol style="list-style-type: none"> Safe work on harvesting operation dated 12/09/2022; Safe work on manuring operation dated 05/09/2022; Safe work on tractor handling and FFB loader dated 17/09/2022. <p>Example training conducted for Sri Padas Estate Sdn. Bhd:</p> <ol style="list-style-type: none"> Safe work on chemical spraying operation dated 08/09/2022; <p>Field interviews with sampled harvesters and maintenance workers informed, they had been briefed on safe work requirements.</p> <p>Review on the training record includes summary of the training, material, photo and attendance list.</p>	Yes
4.4.6.2	<p>Landscape Group conducted workers training according to the worker job task.</p> <p>Training matrix for each of the worker is develop to identify training need for each of the worker based on their job description.</p> <p>Training allocated for chemical sprayer is MSPO briefing, premix SOP, first aid training, safety and health training.</p>	Yes
4.4.6.3	<p>Landscape Group established continuous training programmed which includes safety and health, environment and social programmed for year 2022.</p> <p>The plan is subject to be revised on yearly basis.</p>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>Landscape Group established Environmental policy updated on 02/03/2021, signed by General Manager.</p> <p>The policy statement describes the company's commitment towards:</p> <ul style="list-style-type: none"> Zero burning in plantation operations activities; Ensuring chemical usage is in line with safety procedures and guidelines; Reduction in GHG emissions from operational activities; To pursue usage of renewable energy to reduce dependency on natural resources or non-renewable energy; 	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Provide environmental education, trainings and awareness for workforce; Identification, management and reduction of environmental pollutants from the operations and conservation of biodiversity. <p>Landscape Group established Environmental Aspect, Impact and Action Plan dated 02/09/2021.</p> <p>The assessment includes major activity, waste generated, aspect, impacts, existing control measures, environmental impact risk assessment, management control plan, PIC, target date of completion and status.</p> <p>Example of aspects and impacts stated in EAIA:</p> <ol style="list-style-type: none"> Smoke emission from grass cutter – air pollution; Diesel spillage from diesel tank – water and land pollution; Empty chemical containers from spraying activities – water and land pollution. <p>The environmental policy is displayed at office notice boards and workers quarters.</p> <p>Field interviews with chemical sprayers informed they had been briefed on the Environmental policy training dated 24/09/2022 for Tangkong Trading, and 10/10/2022 for Sri Padas & Sri Garinono estates.</p>	
4.5.1.2	a	Yes
	b	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services

Indicator	Summary of Assessment	Compliance
	<p>Example:</p> <p>Field activities: Upkeep Spraying:</p> <p>Environmental aspect: Over spraying or spraying near drains;</p> <p>Environmental impact: Water pollution and Land pollution;</p> <p>Control measure: Premixing of chemical according to dosage, training for workers while spraying near drains, monitoring of spraying activities.</p> <p>Riparian zone training carried out on 23/09/2022 for Tangkong Trading estate and on 10/10/2022 for Sri Padas & Sri Garinono estates.</p> <p>Field interviews with sampled chemical sprayers informed they understand the environmental negative impacts from chemical application.</p>	
4.5.1.3	<p>Landscape Group Environmental Management Plan (EMP) includes environmental impact and aspect assessment updated on 02/09/2021.</p> <p>Mitigation for negative impacts and promote positive impacts are included in the plan.</p> <p>Example:</p> <p>Negative impacts and action plan;</p> <p>Activity: Oil Palm Replanting - Palm Felling & Chipping;</p> <p>Aspect: Land Surface Clearing;</p> <p>Impacts: Water and land pollution;</p> <p>Mitigation Plan: Construction Of Silt Trap & In Field drain and water analysis;</p> <p>PIC: Estate Manager;</p> <p>Time frame: Continuously monitored.</p> <p>Onsite verification at replanting field, silt trap and in field drain had been constructed.</p> <p>Positive impact and action plan;</p> <p>Process: Chemical store;</p> <p>Activity: Chemical spraying;</p> <p>Aspect: Used chemical containers;</p> <p>Impacts: Water and land pollution;</p> <p>Impact risk assessment: Medium, positive impact;</p> <p>Mitigation Plan: Triple rinsed and reused for premixing;</p> <p>PIC: Estate Manager;</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Time frame: Continuously monitored.</p> <p>Field interviews with chemical sprayers informed they mark and kept empty chemical containers at premix area.</p>	
4.5.1.4	<p>Landscape Group established Continuous Improvement Plan (CIP) updated 08/07/2022.</p> <p>The CIP includes positive impacts.</p> <p>Example:</p> <p>CIP established updated: 08/07/2022;</p> <p>Process: Diesel Skid Tank;</p> <p>Issue: Roof for Skid Tank;</p> <p>Action require: To construct roof for skid tank;</p> <p>Requirement details: All storage for fuel and used oil required shelter;</p> <p>Positive impact: To improve the quality of environment, healthiness and to reduce pollution of environment;</p> <p>PIC: Estate Manager;</p> <p>Time frame: Complete before 30/12/2022.</p> <p>Onsite inspection at Tangkong Trading estate the roof for skid tank had been constructed.</p>	Yes
4.5.1.5	<p>Landscape Group established training program for year 2022 includes environment awareness.</p> <p>Training for Environmental impact aspect awareness and zero burning conducted on each estate.</p> <p>Example of training conducted at Tangkong Trading dated 29/06/2022 and Sri Padas & Sri Garinono estates dated 10/10/2022.</p>	Yes
4.5.1.6	<p>Landscape Group conducted environmental meeting. The meeting agenda includes updates on environmental monitoring such as riparian areas, open burning and wildlife management.</p> <p>Environmental meeting conducted on estate level, example Tangkong Trading dated 14/09/2022 and Sri Padas & Sri Garinono estates dated 10/10/2022.</p> <p>Field interviews with sampled chemical sprayers informed they had attended the environmental meeting.</p>	Yes
4.5.2.1	<p>Landscape Group established 3 years baseline from 2020 to 2022 for fossil fuel usage (diesel consumption vs FFB Tonnage) for farm tractors and transport of FFBS to oil mill.</p> <p>The diesel consumption from year 2020 to 2021 are used as baseline for monitoring diesel usage in year 2022.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Landscape Group using diesel fuel for generator set to supply electricity at the workers housing complex.</p> <p>Review on diesel consumption records and FFB production year 2022 for Tangkong Trading estate, there is lower than budget due to high crop.</p> <p>Sri Padas & Sri Garinono estates increase in diesel usage due to usage of heavy machinery for roadwork activities in year 2022 compared to 2021.</p> <p>Both estates uses generator set to generate electricity.</p>	
4.5.2.2	<p>Estimates for fossil fuel usage for the year 2022 is available for both estates.</p> <p>Document review and verified on actual Fossil fuel usage from the month of January to November 2022 compared with the budget on an annual basis excluding the month of December 2022 for both estates.</p> <p><u>Tangkong Trading Estate:</u></p> <p>Actual fossil fuel usage is lower as compared to the budget due to actual high crop achieved for this year.</p> <p><u>Sri Padas & Sri Garinono Estates:</u></p> <p>Actual fossil fuel usage is lower than budget for year 2022 due to less machinery usage for road works at the estate as estimated.</p>	Yes
4.5.2.3	<p>There is no renewable energy practice currently in Landscape Group of estates.</p> <p>Onsite interview with estate manager informed that there are no plans to establish renewable energy usage due to financial restrictions.</p>	Yes
4.5.3.1	<p>Landscape Group established waste management plan updated on 28/05/2022.</p> <p>The waste management plan includes form of waste, type of waste, source, waste/pollutant, management, improvement and PIC.</p> <p>Example of sources and waste products:</p> <ol style="list-style-type: none"> 1. Chemical stores – chemical containers; 2. Skid tank – diesel spillage; 3. FFB tractors – smoke emission. <p>Waste Management Plan documents are reviewed and copy of the action plan is available at respective estates.</p>	Yes
4.5.3.2	<p>a Landscape Group established waste management plan updated on 28/05/2022.</p> <p>The waste management plan includes form of waste, type of waste, source, waste / pollutant, management, improvement and PIC.</p> <p>Example of type of waste identified;</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Waste product: Lubricant Oil;</p> <p>Source of pollution: Vehicle and Machinery;</p> <p>Impact: Soil & Water pollution;</p> <p>Monitoring plan: Schedule Waste Record;</p> <p>PIC: Estate Manager;</p> <p>Time frame: Continuous.</p>	
	<p>b Landscape Group established waste management plan updated on 28/05/2022.</p> <p>The plan includes assessment of wastes generated that could be reduced, reused & recycled for other use:</p> <p>Example:</p> <p>Empty fertilizer bags.</p> <p>Management and Improvement plan:</p> <p>Empty fertilizer bags used for loose fruits collection.</p> <p>Field interviews with sampled harvesters informed they reuse empty fertilizer bags for loose fruit collections.</p>	Yes
4.5.3.3	<p>Landscape Group established procedure of handling scheduled waste for proper and safe handling, storage and disposal updated on 28/05/2025.</p> <p>The SOP states all scheduled waste handled by trained operator and used recommended PPE during handling the waste.</p> <p>All scheduled waste from estates operations identified and listed inside the list of scheduled waste according to legal requirements.</p> <p>For example</p> <ul style="list-style-type: none"> • Used Engine / motor oil (SW 305 & 306); • Used chemical containers (SW 409); • Used filters and rags (SW 410). <p>Estates established the scheduled waste monitoring record to ensure the quantities are not stored for more than 20mt or more than 180 days.</p> <p>Site verification at store area, empty chemical container are mark with red colour and reused for chemical activities.</p>	Yes
4.5.3.4	<p>Landscape Group established SOP for Empty Chemical Container Handling updated on 28/05/2022.</p> <p>The procedure described:</p> <ul style="list-style-type: none"> • Empty chemical containers to be recorded; • Empty chemical containers are triple rinsed marked, puncture and 	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Indicator	Summary of Assessment	Compliance		
	<ul style="list-style-type: none"> store in scheduled waste store; Collection of empty containers by DOE authorised collector. <p>Reviewed on the latest collection by authorized contractor dated 02/11/2022, scheduled wastes such as SW 305, SW 306, SW 410, SW 110, and SW 409 had been collected to be disposed.</p>			
4.5.3.5	<p>Landscape Group disposed domestic wastes in landfills.</p> <p>Example: Tangkong Trading Estate.</p> <p>Reviewed and verified latest landfill at Tangkong Trading estate opened on 01/10/2022 and closed on 06/12/2022.</p> <p>Landfill at Tangkong Trading estate is located at block 08.</p> <p>Landfills are located approximately 4.0km from the workers quarters and water sources.</p>	Yes		
4.5.4.1	<p>Landscape Group established waste management plan updated on 28/05/2022.</p> <p>The plan includes assessment on pollution activities.</p> <p>Example sources of pollution from gaseous emission:</p> <ul style="list-style-type: none"> Vehicles and machineries exhaust; Emission from fertilizer application. <p>Example type of GHG:</p> <ol style="list-style-type: none"> Diesel – Carbon Monoxide (CO), Carbon Dioxide (CO₂); Fertilizer – Nitrous Oxide (N₂O), Methane (CH₄). 	Yes		
4.5.4.2	<p>Landscape Group established waste management plan updated on 28/05/2022 includes action plan for reduction of pollution.</p> <p>Example: Tangkong Trading estate</p> <p>Activity: Electric supply; Source: Generator set; Environmental impact: Air pollution; Action: Regularly maintenance on generator set.</p> <p>Review the latest generator regular inspection and maintenance record dated 05/12/2022, the generator set are inspected and maintained regularly.</p>	Yes		
4.5.5.1	<table border="1"> <tr> <td>a</td> <td>Landscape Group established water management plan updated on 04/10/2021.</td> </tr> </table>	a	Landscape Group established water management plan updated on 04/10/2021.	Yes
a	Landscape Group established water management plan updated on 04/10/2021.			

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The plan includes assessment on sources of water:</p> <ul style="list-style-type: none"> Rain water for domestic use and chemical mixing; Catchment pond for domestic usage except for drinking and cooking; <p>Example: Tangkong Trading Estate</p> <p>Water testing carried out for both rainwater harvesting and pond water by SAMM accredited laboratory on 02/11/2022.</p> <p>Field interviews with sampled maintenance workers and harvesters informed they were briefed on regular basis during morning muster to boil water before drinking and not to consume water from catchment pond.</p>	
b	<p>Maps for Tangkong Trading, Sri Padas & Sri Garinono estates reviewed and verified. There are no rivers or streams within the estate except Tangkong Trading estate.</p> <p>Estate management has monitor incoming and outgoing river through the Tangkong Trading estate.</p> <p>Example: Tangkong Trading estate water analysis report on 02/11/2022 is reviewed and verified.</p> <p>Water samples are taken from upstream and downstream at Sungai Mantika.</p> <p>Water analysis result is within the limits of Class IIB and Class III under Borneo Samudera Sdn Bhd.</p>	Yes
c	<p>Landscape Group optimizing water usage via:</p> <ul style="list-style-type: none"> Implementation of water harvesting; Waste water from triple rinsing re used and applied at fields. <p>Catchment pond constructed for rainwater harvesting and domestic usage except for drinking and cooking.</p> <p>Field interviews with sampled chemical sprayers and manures informed they understand no chemical application for palms surrounding the pond area.</p>	Yes
d	<p>Landscape Group established buffer zone along the river passing through the Tangkong Trading estate. These are confirmed by estate map and interview with estate management team.</p> <p>Field verification at Tangkong Trading estate buffer zone area, natural vegetation are maintained and oil palm trunks are marked to avoid activities such as chemical spraying and fertilizer application on riparian area.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled harvesters and maintenance workers informed they are briefed and understood that chemical spraying and fertilizing activities are prohibited at buffer zones area.	
	<p>e Field verification at Tangkong Trading estate buffer zones along the river is well maintained. Buffer zone area determine by red paint marked on oil palms.</p> <p>Review the buffer zone area monitoring record dated 23/11/2022 no activities of manuring and chemical spraying recorded.</p> <p>Manuring and chemical spraying activities are not allowed in these areas.</p> <p>Field interviews with sampled maintenance workers informed they are briefed and understood that chemical spraying and fertilizing activities are prohibited at buffer zones area.</p>	Yes
	<p>f Field verification at Tangkong Trading estate area and interview with estate manager and workers informed there is no bore wells constructed to extract water from underground.</p>	Yes
4.5.5.2	Field Inspection confirmed there are no bunds or dams observed on rivers for all the sampled Landscape Group estates.	Yes
4.5.5.3	<p>Landscape Group practising water harvesting throughout the facilities and housings.</p> <p>Onsite Inspection at workers housing and interview with estate workers informed rain water is collected for domestic uses.</p>	Yes
4.5.6.1	<p>a Sri Padas & Sri Garinono estates boundary surrounded by established oil palm plantations.</p> <p>Tangkong Trading estate is bordering reserve forest Hutan Simpan FMU II.</p> <p>Landscape Group established Environment Policy updated on 02/03/2021 signed by General Manager.</p> <p>Point six (6) in the policy states commitment on wildlife conservation.</p> <p>Landscape Group established Standard Operating Procedure for Biodiversity Management on 01/03/2019.</p> <p>The procedure describes:</p> <ul style="list-style-type: none"> • Definition of terms; • Identification of biodiversity; • Establishment of action plan for conservation; • Monitoring on action plan. 	Yes
	<p>b Landscape Group established wildlife assessment report as monitoring system to monitor wildlife at potential HCV area on monthly basis.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Example Wildlife Assessment report for Tangkong Trading estate for year 2022. Type of wildlife and date of sighted and block number.</p> <ol style="list-style-type: none"> 1. Monkey date sighted at Block 10 dated 03/10/2022; 2. Eagle date sighted at Block 13 dated 12/10/2022. <p>Field interviews with sampled harvesters informed there had been briefed on wildlife presents in the estate and prohibition on hunting of wildlife's.</p>	
4.5.6.2	<p>a Landscape Group displayed signage 'No hunting area' at entrance gate notice board. Signage includes statement on penalty of hurting or capturing RTE according to Wildlife Conservation Enactment 1997.</p> <p>Field interviews with harvesters and chemical sprayers informed that they understand the consequences of illegal hunting in the estate concession.</p> <p>Policy training has been carried out for workers as below:</p> <ol style="list-style-type: none"> 1. Tangkong Trading estate on 08/09/2022; 2. Sri Padas & Sri Garinono estates on 09/12/2022. 	Yes
	<p>b Field verification at Tangkong Trading estate, border with forest indicates the boundary area are well maintained and there is list of wildlife signage installed.</p> <p>Field interview with sampled maintenance workers informed they had been briefed on protection of wildlife and any kind of hunting are prohibited.</p>	Yes
4.5.6.3	<p>Landscape Group established wildlife assessment record as monitoring system to monitor wildlife at potential HCV area on monthly basis.</p> <p>The report includes status and total numbers of wildlife sighted on field.</p> <p>Example wildlife report for Tangkong Trading estate for October 2022 sighted monkey and eagle are found in field.</p>	Yes
4.5.7.1	<p>Landscape Group established Environmental policy updated 02/03/2021, signed by General Manager.</p> <p>The policy statement no. 1 states, "Zero burning in plantation operations activities".</p> <p>Onsite verification at Tangkong Trading, Sri Padas & Sri Garinono estates and there are no sign of open burning observed at estate housing compounds area or at the fields.</p>	Yes
4.5.7.2	<p>Site interviews with estates representatives and field verification, there is no oil palm disease observed at estate field conditions that required treatment by burning method.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.7.3	<p>Controlled burning prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 are not applicable for the plantation operations.</p> <p>Site interviews with SSB estates representatives and field verification, there are no infected oil palms observed at field operations that required treatment by burning method. There is no application for approval of controlled burning.</p>	Yes
4.5.7.4	<p>Landscape Group adopt the Field Handbook: Oil Palm Series, I for replanting.</p> <p>The SOP has describe oil palm were to be felt and chipped as stated in procedure.</p> <p>Field verification at replanting area in Sri Padas & Sri Garinono estates observed no sign of burning.</p>	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>Landscape Group established standard operating procedures updated on 03/01/2019.</p> <p>Example:</p> <ul style="list-style-type: none"> • Weeding SOP; • FFB handling SOP; • Manuring SOP. <p>Example:</p> <p><u>Tangkong Trading estate:</u></p> <ul style="list-style-type: none"> • Harvesting training conducted at dated 12/09/2022; • Manuring training conducted at dated 05/09/2022; • Spraying training conducted at dated 05/09/2022. <p>Field interviews with sampled harvesting and maintenance workers informed they attend the training.</p>	Yes
4.6.1.2	<p>Landscape Group adopted Field Handbook for Oil Palm Planting volume 1, 2 & 3 as SOPs for planting on slope.</p> <p>The SOP describes:</p> <ol style="list-style-type: none"> 1. Conserve moisture and increase water infiltration; 2. Reduce rainwater runoff and nutrient losses; 3. Legumes cover corps to prevent soil erosion; 4. No planting on area exceeding 25° slope. 	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>Field inspection at Tangkong Trading, Sri Padas & Sri Garinono estates sighted there are no planting on slopes more than 25° has been carried out. Altitude reading using 'GPS Coordinate Malaysia' planting on slope is approximately 140 meter and 101 meter from sea level which is in line with MPOB code of practices for best agricultural practices.</p> <p>Site inspection at Sri Padas & Sri Garinono estates replanting area field block, Mucuna bracteate is planted to control soil erosion within the terrace area.</p> <p>Fronds are staked along the lips of the terrace to prevent soil erosion and fertilizer run-off.</p>	
4.6.1.3	<p>Landscape Group estates maps have field block numbers.</p> <p>Field verification at field blocks for Tangkong Trading, Sri Padas & Sri Garinono estates reviewed and verified.</p> <p>Information of block number includes:</p> <ul style="list-style-type: none"> • Block Number: 08; • Planting year: 2012 / 2013; • Hectare: 57.07; • Progeny: Golden Hope / FELDA. 	Yes
4.6.2.1	<p>Landscape Group established business management plan for year 2022-2026.</p> <p>The business management plan includes:</p> <ol style="list-style-type: none"> 1. FFB sales; 2. Direct operation and other expenses; 3. MSPO budget for CIP. 	Yes
4.6.2.2	<p>Landscape Group established long term replanting programme from 2014 to 2022 for selected estates.</p> <p>Example:</p> <p>Replanting activities carried out in Sri Garinono estate in year 2020, 2021 and 2022 for 101.69 Ha.</p>	Yes
4.6.2.3	<p>Landscape Group established 5 years business management plan from 2022 to 2026. The business management plan includes:</p> <ul style="list-style-type: none"> • Crop projection; • Estimate FFB price; • Operational expenses; • Capital expenditure; • Production cost per ton of FFB; 	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Replanting cost; Net income. 	
4.6.2.4	<p>Landscape Group established monthly monitoring of FFB production and costs.</p> <p>Reviewed and verified year end profit and loss reporting for Tangkong Trading, Sri Padas & Sri Garinono estates for the year 2021 which contains information on:</p> <ul style="list-style-type: none"> Chemical and fertilizer; Harvesting and FFB loading; Cost FFB transporting; MSPO expenses; Wages; Upkeep cost. 	Yes
4.6.3.1	<p>Landscape Group purchase chemicals, fertilizers or equipment using quotations.</p> <p>Quotations and purchase orders for fertilizers purchasing reviewed and verified.</p> <p>Reviewed and verified Tangkong Trading estate purchase order dated 12/10/2021 for purchasing of fertilizer describes the product pricing and payment terms.</p>	Yes
4.6.3.2	<p>Landscape Group 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 payment voucher details for fertilizers purchased on 16/12/2022. The price and quantity is the same as fertilizer quotation dated 27/09/2021.</p>	Yes
4.6.4.1	<p>Landscape Group does not engage contractors for its operations. Therefore, no documents established.</p>	Yes
4.6.4.2	<p>Landscape Group does not engage contractors for its operations. Therefore, no documents established.</p>	Yes
4.6.4.3	<p>Landscape Group does not engage contractors for its operations. Therefore, no documents established.</p>	Yes
4.6.4.4	<p>Landscape Group does not engage contractors for its operations. Therefore, no documents established.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>The planting statement is reviewed and there is no new planting at TTSB, SGESB and SPPSB in year 2022.</p> <p>The 1st planting carried out in year 1995.</p> <p>The latest replanting carried out in year 2022 for 45.54 Ha.</p> <p>The last planting carried out in year 2014. Therefore, no assessment for high biodiversity value conducted.</p>	Yes
4.7.1.2	<p>The planting statement is reviewed and there is no new planting at TTSB, SGESB and SPPSB.</p> <p>The 1st planting carried out in year 1995.</p> <p>The latest replanting carried out in year 2022 for 45.54 Ha.</p> <p>The last planting carried out in year 2014.</p> <p>Therefore, no EIA or PMM required to establish.</p>	Yes
4.7.2.1	<p>The planting statement is reviewed and there is no new planting at TTSB, SGESB and SPPSB.</p> <p>The 1st planting carried out in year 1995.</p> <p>The latest replanting carried out in year 2022 for 45.54 Ha.</p> <p>The last planting carried out in year 2014.</p> <p>Field visit at TTSB, SGESB AND SPPSB estate and review on soil maps verified, there is no peat land within the estate.</p>	Yes
4.7.3.1	<p>The planting statement is reviewed and there is no new planting at TTSB, SGESB and SPPSB.</p> <p>The 1st planting carried out in year 1995.</p> <p>The latest replanting carried out in year 2022 for 45.54 Ha.</p> <p>The last planting carried out in year 2014.</p> <p>Therefore, no Social and Environmental Impact Assessment (SEIA) document established.</p>	Yes
4.7.3.2	<p>The planting statement is reviewed and there is no new planting at TTSB, SGESB and SPPSB.</p> <p>The 1st planting carried out in year 1995.</p> <p>The latest replanting carried out in year 2022 for 45.54 Ha.</p> <p>The last planting carried out in year 2014.</p> <p>Therefore, no Social and Environmental Impact Assessment (SEIA) document established.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



4.7.3.3	<p>The planting statement is reviewed and there is no new planting at TTSB, SGESB AND SPPSB.</p> <p>The 1st planting carried out in year 1995.</p> <p>The latest replanting carried out in year 2022 for 45.54 Ha.</p> <p>The last planting carried out in year 2014.</p> <p>Therefore, no Social and Environmental Impact Assessment (SEIA) document established.</p>	Yes
4.7.3.4	<p>There are no smallholder's scheme in TTSB, SGESB AND SPPSB certification.</p>	Yes
4.7.4.1	<p>The planting statement is review and there is no new planting at TTSB, SGESB AND SPPSB.</p> <p>Therefore, no soil maps established.</p>	Yes
4.7.4.2	<p>The planting statement is review and there is no new planting at TTSB, SGESB AND SPPSB.</p> <p>Therefore, no topography maps established.</p>	Yes
4.7.5.1	<p>The planting statement is review and there is no new planting at TTSB, SGESB AND SPPSB.</p> <p>Therefore, no topography maps establish and no permits available.</p>	Yes
4.7.5.2	<p>The planting statement is review and there are no new planting at TTSB, SGESB AND SPPSB.</p> <p>Therefore, no identification of marginal and fragile soils established.</p>	Yes
4.7.5.3	<p>The planting statement is review and there are no new planting at TTSB, SGESB AND SPPSB.</p> <p>Therefore, no soil map established.</p>	Yes
4.7.6.1	<p>TTSB, SGESB AND SPPSB Planting statement, estate maps and land titles are reviewed.</p> <p>There are no new planting, therefore no FPIC conducted.</p>	Yes
4.7.6.2	<p>TTSB, SGESB AND SPPSB Planting statement, estate maps and land titles are reviewed.</p> <p>There are no new plantings, therefore no management plan establish to maintain sacred sites.</p>	Yes
4.7.6.3	<p>TTSB, SGESB AND SPPSB planting statement, estate maps and land titles are reviewed.</p> <p>There are no recognized customary or legally owned lands have been taken-over by TTSB, SGESB AND SPPSB.</p>	Yes
4.7.6.4	<p>TTSB, SGESB AND SPPSB planting statement, estate maps and land titles are reviewed.</p> <p>There are no new plantings, therefore, no compensated documents established.</p>	Yes

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



4.7.6.5	TTSB, SGESB AND SPPSB planting statement, estate maps and land titles are reviewed. There are no new plantings and area is not under native and customary rights land. Therefore no assessment of legal or recognized customary rights established.	Yes
4.7.6.6	TTSB, SGESB AND SPPSB planting statement, estate maps and land titles are reviewed. There are no new plantings, therefore, no compensation documents established.	Yes
4.7.6.7	TTSB, SGESB AND SPPSB planting statement, estate maps and land titles are reviewed. There are no new plantings, therefore, no compensation claims documents established.	Yes
4.7.6.8	TTSB, SGESB AND SPPSB planting statement, estate maps and land titles reviewed and there are no new plantings. Therefore, no impact to local communities.	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.
X	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.
	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

REMOTE AUDIT OUTCOME		
During last Audit	2	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number 01	
Indicator # and Description:	4.4.4.2 The occupational safety and health plan shall cover the following: (MAJOR) b) The risks of all operations shall be assessed and documented

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Non Conformity Number 01			
Location:	Landscape Realty Estate Office		
Description of Finding / Objective Evidence:			
Landscape Group established HIRARC updated on 24/04/2020. However, review of HIRARC found:			
<ol style="list-style-type: none"> 1. Risk assessment for replanting activities not included in Landscape Realty Estate HIRARC. 2. COVID-19 vaccination not included as part of HIRARC risk control. 			
Classification	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	
Raise by:	Khairul Anwar Ismail	Date Raise:	16/12/2021
Deadline for implementation		15/02/2022	
Root Cause Analysis (by company):			
<ol style="list-style-type: none"> 1. Undocumented Replanting activities into HIRARC Risk Assessment; 2. Undocumented Covid-19 vaccination into HIRARC Risk Control. 			
Correction (by company):			
<ol style="list-style-type: none"> 1. To updated HIRARC document; 2. To updated HIRARC Risk Control for Covid-19 Vaccination. 			
Corrective / Preventive Action (by company)			
<ol style="list-style-type: none"> 1. To make sure all or any related activities in estate recorded and documented; 2. Landscape Realty will make sure to document all vaccination programme for Covid-19. 			
Review of Correction & Corrective / Preventive Action			
Landscape Group HIRARC updated on 16/12/2021 include the risk assessment for replanting and COVID-19 vaccination. The submitted documents sufficient to close the nonconformity. Implementation will be verify in the next surveillance audit.			
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Name of Lead Auditor: Khairul Anwar Ismail		Date of Closure: 30/12/2021	
Review of Implementation			
Landscape Group updated HIRARC on 16/12/2021 has includes risk assessment on replanting activities and Covid – 19 vaccination. Further review will be carried out end of December 2022. The risk assessment and action plan are maintained as there is no cases related to both activities. Thus, based on the objective evidences provided, the implementation could be consider as appropriate.			
Name of Auditor: Mohamad Norhisham bin Mohd Salleh		Date of Review: 15/12/2022	

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



Non Conformity Number 02	
Indicator # and Description	4.5.1.2 The environmental management plan shall cover the following: b. The aspects and impacts analysis of all operations. (Major)
Location:	Landscape Realty Estate Office
Description of Finding / Objective Evidence:	
Landscape Group established Environmental Aspect and Impact Assessment (EAIA) updated on 02/09/2021. There are replanting activities carried out for Landscape Realty estate in year 2021. However, EAIA does not include aspects and impacts for replanting activities.	
Classification	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor
Raise by:	Navin Baskram Date Raise: 16/12/2021
Deadline for implementation	15/02/2022
Root Cause Analysis (by company):	
Replanting Activities did not include to EAIA document for the year of 2021.	
Correction (by company):	
To update all EAIA related to document about replanting activities.	
Corrective / Preventive Action (by company)	
To make sure all the activities which is related to environment will documented accordingly.	
Review of Correction & Corrective / Preventive Action	
Landscape Group EAIA updated on 16/12/2021 include aspects, impacts and management plan for replanting. The submitted documents is sufficient to close the nonconformity. Implementation will be verify in the next surveillance audit.	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Lead Auditor: Navin Baskram	Date of Closure: 30/12/2021
Review of Implementation	
Landscape Group EAIA updated on 16/12/2021 includes aspect, impacts and management plan for replanting activities. Review on the training records, Sri Garinono Estate Sdn Bhd has been carried out environmental training include replanting activities dated 10/10/2022. Thus, based on the evidence provided, the implementation could consider appropriate.	
Name of Auditor: Ariff bin Lokman	Date of Review: 15/12/2022

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



4.6. Detail of Onsite Audit Findings Identified during this audit

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

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

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company	Office	Landscape Group could improve CIP assessment on social and environmental impact.
2.	4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	Office	Landscape Group could improve on monitoring legal requirements updated.
3.	4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: <ul style="list-style-type: none"> a. Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities 	Estates	Landscape Group could improve on wildlife monitoring records.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



5. CONCLUSION

Landscape Realty Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit consisting of 4 estates according to MSPO 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organised Smallholders.

There is three (03) OFI was raised during this surveillance three (03) audit.

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 estates:	4
Total certified production area:	2,450.04 Ha
Certified FFBs January to November 2022:	12,911.51 Mt
Project FFBs December 2022:	1,300.00 Mt

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



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, 27/12/2022

Muhammad Khairul Anuar
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 03/01/2023

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

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



7. LIST OF STAKEHOLDERS

No stakeholders' consultation conducted in accordance to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit. Therefore, no stakeholders listed.

MSPO Certification Summary Report

Company Name: Landscape Realty Sdn. Bhd.

Certifying Unit: Landscape Realty Sdn. Bhd.

Client Number: 92-132

Audit Type: ASA 03

Mode of Audit: Onsite



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

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

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

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

Salvo clause:

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

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

Annex / Enclosures

Annex /
corresponding audit documentation

- P&C Audit Report / Checklists
- Audit Plan