

MSPO CERTIFICATION SUMMARY REPORT

LIMABAHAU SDN BHD

SURVEILLANCE 03

Onsite Audit Date: 04/07/2022 – 06/07/2022

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MSPO Certification Summary Report

Company Name: Limabahau Sdn Bhd

Certifying Unit: Limabahau Sdn Bhd

Client Number: 92- 114

Audit Type: ASA 03

Mode of Audit: Onsite



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Abbreviations

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

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1. INTRODUCTION

Limabahau Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct an annual surveillance 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 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 Limabahau Sdn Bhd.

The supporting documents are provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information are reviewed against the requirements and criteria based on MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

TUV NORD Malaysia has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references are used as part of the assessment; the compliance of the requirements out of the guidelines applied was checked.

1. Malaysian Sustainable Palm Oil Part 3: General Principles for Oil Palm Plantations and Organised Smallholders audit guidance;
2. Palm Oil Supply Chain Traceability Requirements

1.3. Appointment and qualification of team members

The audit team appointed consists of one team leader and 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: Chan Shi Lie

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following <ol style="list-style-type: none">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;	Graduate in Bachelor of Media Technology (Major in Broadcasting)

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Requirement	Qualifications
vi) Business Management; or vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	6 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified and appointed as auditor for MSPO scheme.
Field working experience in the palm oil sector or demonstrable equivalent	6 years working experience in oil palm plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	6 years working experience in oil palm plantations
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 Lead Auditor course.
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.
Attended High Conversation Value Assessment training	Attended and completed the HCV-HCS for producer online course.

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

Qualification of Team Member(s)

Requirement	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Navin Baskram	Bachelor in Biotechnology and Master in Environmental Management	Yes
	Joseph Sim Siaw Seng	Graduate in Diploma in Occupational Safety and Health.	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Navin Baskram	Four years experiences in oil palm plantation.	Yes
	Joseph Sim Siaw Seng	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.	
Successfully completed MPOCC endorsed lead auditor trainings	Navin Baskram	Successfully completed MS2530 series of standards for Lead Auditors	Yes
	Joseph Sim Siaw Seng		
Conducted a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or	Navin Baskram	Qualified and appointed as auditor for MSPO scheme.	Yes
	Joseph Sim Siaw Seng		

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Requirement	Name of Assessor	Qualification	Compliance
equivalent sustainability certification schemes.			
Field working experience in the palm oil sector or demonstrable equivalent	Navin Baskram	Four years experiences in oil palm plantation.	Yes
	Joseph Sim Siaw Seng	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.	
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Navin Baskram	Four years experiences in oil palm plantation.	Yes
	Joseph Sim Siaw Seng	4 years of working experiences in Health and Safety and 3 years of working experiences in plantations.	
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Navin Baskram	Successfully completed ISO 9001 Lead Auditor course.	Yes
	Joseph Sim Siaw Seng		
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Navin Baskram	Successfully completed ISO 45001 Lead Auditor course.	Yes
	Joseph Sim Siaw Seng		
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Navin Baskram	Successfully completed Basic SA 8000 training	Yes
	Joseph Sim Siaw Seng		
Environmental and ecological auditing or experience with organic agriculture.	Navin Baskram	Successfully completed ISO 14001 standard for Lead Auditor	Yes

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Requirement	Name of Assessor	Qualification	Compliance
or Successfully completed Environmental Management Systems ISO 14001 standard	Joseph Sim Siaw Seng	Successfully completed IMS ISO 14001:2015 Lead auditor course and auditor for MSPO scheme.	
Completed High Conversation Value assessment	Navin Baskram	Attended and completed the HCV- HCS for producers' online course.	Yes
	Joseph Sim Siaw Seng	Attended and completed the HCV- HCS for producers' online course.	
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Navin Baskram	Able to communicate in Bahasa Malaysia and English	Yes
	Sheron Pui Ling Wui	Able to communicate in Bahasa Malaysia, Mandarin and English.	

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2. METHODOLOGY

The audit approach consists of the following steps:

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

Annual Surveillance Audit:

The Surveillance audit conducted onsite on 04/07/2022 – 06/07/2022 covering the following activities but not limited to below:

Onsite:

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

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- 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.

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

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

NRP

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

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

EMCO

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

For the onsite audit, the selected estates 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.

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Based on the formula, the sample size for the estates $S = 1\sqrt{7} = 3$, therefore round up to the next integral of 3 estates. Thus, a total of 3 estates selected for the onsite assessment and inspection as listed in Table 2-1 below:

Table 2-1: Estates Selected

Name of Estates	Coordinates
Emmal Estate	5°84'5" N 117°67'7" E
Layak Sama Estate	5°86'8" N 117°70'1" E
*Wee Hing Plantations (Previously Tahid Jaya Estate)	5°86'9" N 117°69'7" E

*There is a change in ownership of Tahid Jaya Estate to Wee Hing Plantations effective from 15/07/2022.

Non-conformance:

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

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

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3. ORGANISATION INFORMATION

Limabahau Sdn Bhd is a plantation company and group manager. The certified estates are managed by Limabahau Sdn Bhd located at 1st Floor S8, Taman Anggerik, Mile 7, Jalan Lintas Sibu, Sandakan, Sabah.

The details of the estates as below:

Name of Estate	Location	Coordinates
Limabahau	Batu 45, Jalan Sandakan/ Lahad Datu	5°36,54" N 117°49'12"E
Ableman	Batu 34, Jalan Sandakan/ Lahad Dtau	5°45'43" N 117°47'13"E
Newco	Mile 36, Jalan Labuk Sandakan	5°61'1" N 117°26'0"E
Emmal	Mile 45, Jalan Beluran	5°84'5" N 117°67'7"E
Layak Sama	Mile 45, Jalan Beluran	5°86'8" N 117°70'1"E
*Wee Hing Plantations (Previously Tahid Jaya Estate)	Mile 45, Jalan Beluran	5°86'9" N 117°69'7"E
Emson	Jalan Dam, Lahad Datu	5°12'4" N 118°26'8"E

*There is a change in ownership of Tahid Jaya Estate to Wee Hing Plantations effective from 15/07/2022.

3.1. Production volume

Name of Estates	Area (Ha)		Actual FFB Production (mt) (May 2021 to June 2022)
	Total*	Production**	
Limabahau Sdn Bhd	204.64	187.78	5,510.78
Ableman Sdn Bhd	72.32	70.30	1,683.24
Newco Sdn Bhd	432.22	396.43	11,317.55
Syarikat Pertanian Emmal Sdn Bhd	109.72	103.86	1,967.21
*Wee Hing Plantations (Previously Tahid Jaya Estate)	49.93	48.12	1,209.77
Layak Sama	49.28	47.76	1,258.63
Emson Sdn Bhd	120.07	100.35	1,636.01
Total	1,038.18	954.60	24,583

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

**Immature + Mature Area

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3.2. Planting Program for Each Estates

Year / Estate	Limabahau	Ableman	Newco	Emmal	*Wee Hing Plantations (Previously Tahid Jaya Estate)	Layak Sama	Emson
1999	-	-	-	-	-	-	27.68
2000	-	-	13.83	-	-	-	-
2002	-	-	53.51	-	-	-	-
2006	17.05	-	-	-	-	-	-
2008	8.63	-	-	-	-	-	-
2010	10.73	-	24.69	-	-	-	-
2011	11.08	5.39	24.20	-	-	-	-
2012	27.48	-	14.19	-	-	-	-
2013	32.15	-	30.02	15.37	48.12	47.76	-
2014	17.78	-	188.26	10.89	-	-	19.51
2015	-	17.33	-	-	-	-	7.56
2016	31.85	13.86	-	14.01	-	-	14.94
2017	31.03	33.72	8.97	-	-	-	21.77
2018	-	-	29.10	17.60	-	-	-
2019	-	-	9.66	45.99	-	-	-
Total Mature	187.78	70.30	396.43	103.86	48.12	47.76	91.46
2021							8.89
Total Immature	-	-	-	-	-	-	8.89
Total	187.78	70.30	396.43	103.86	48.12	47.76	100.35

3.3. Replanting program for each estates

Year of replanting	Planted area (ha) in each estates							Total area to be replanted (ha)
	Limabahau	Ableman	Newco	Emmal	*Wee Hing Plantations (Previously Tahid Jaya Estate)	Layak Sama	Emson	
2021	-	-		-	-	-	8.89	8.89
2022	-	-	13.83	-	-	-	27.68	41.51
2024	-	-	53.51	-	-	-	-	53.51
2028	17.05	-	-	-	-	-	-	17.05
2030	8.63	-	-	-	-	-	-	8.63

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Year of replanting	Planted area (ha) in each estates							Total area to be replanted (ha)
	Limabahau	Ableman	Newco	Emmal	*Wee Hing Plantations (Previously Tahid Jaya Estate)	Layak Sama	Emson	
2032	10.73	-	24.69	-	-	-	-	35.42
2033	11.08	5.39	24.20	-	-	-	-	40.67
2034	27.48	-	14.19	-	-	-	-	41.67
2035	32.15	-	30.02	15.37	48.12	47.76	-	173.42
2036	17.78	-	188.26	10.89	-	-	19.51	236.44
2037	-	17.33	-	-	-	-	7.56	24.89
2038	31.85	13.86	-	14.01	-	-	14.94	74.66
2039	31.03	33.72	8.97	-	-	-	21.77	95.49
2040	-	-	29.10	17.60	-	-	-	46.70
2041	-	-	9.66	45.99	-	-	-	55.56
TOTAL	187.78	70.30	396.43	103.86	48.12	47.76	100.35	954.60

3.4. Maps of Estates Location

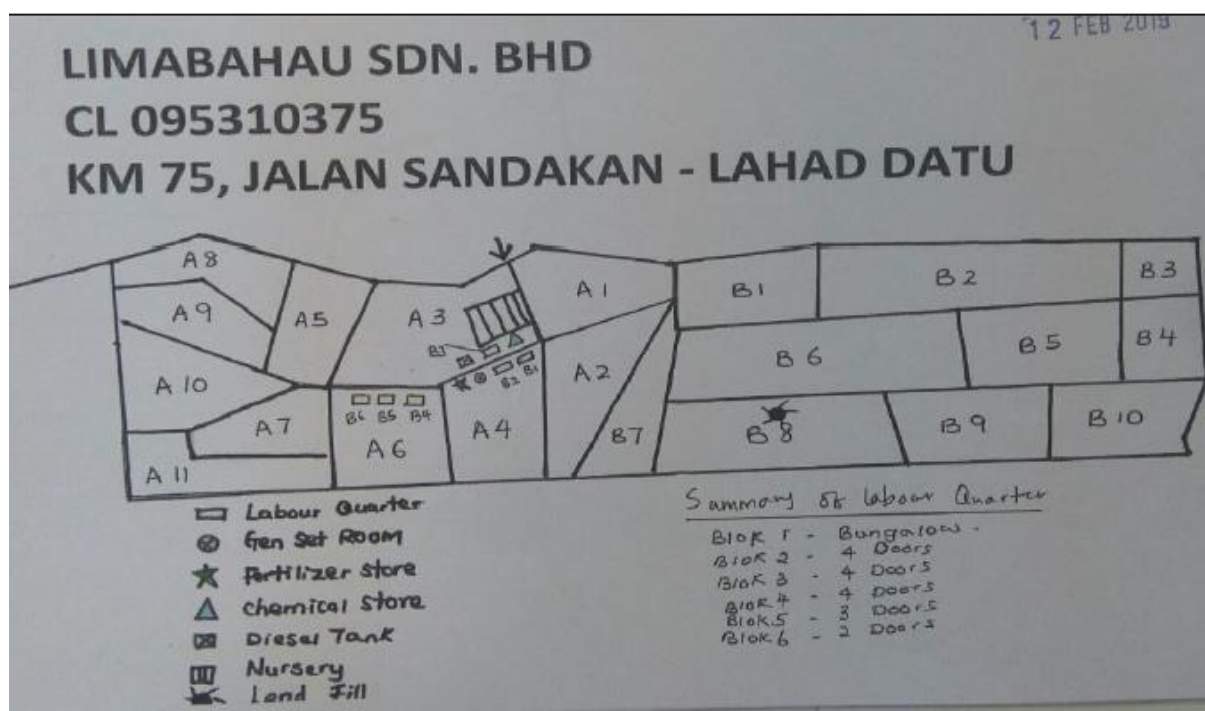


Figure 1: Limabahau

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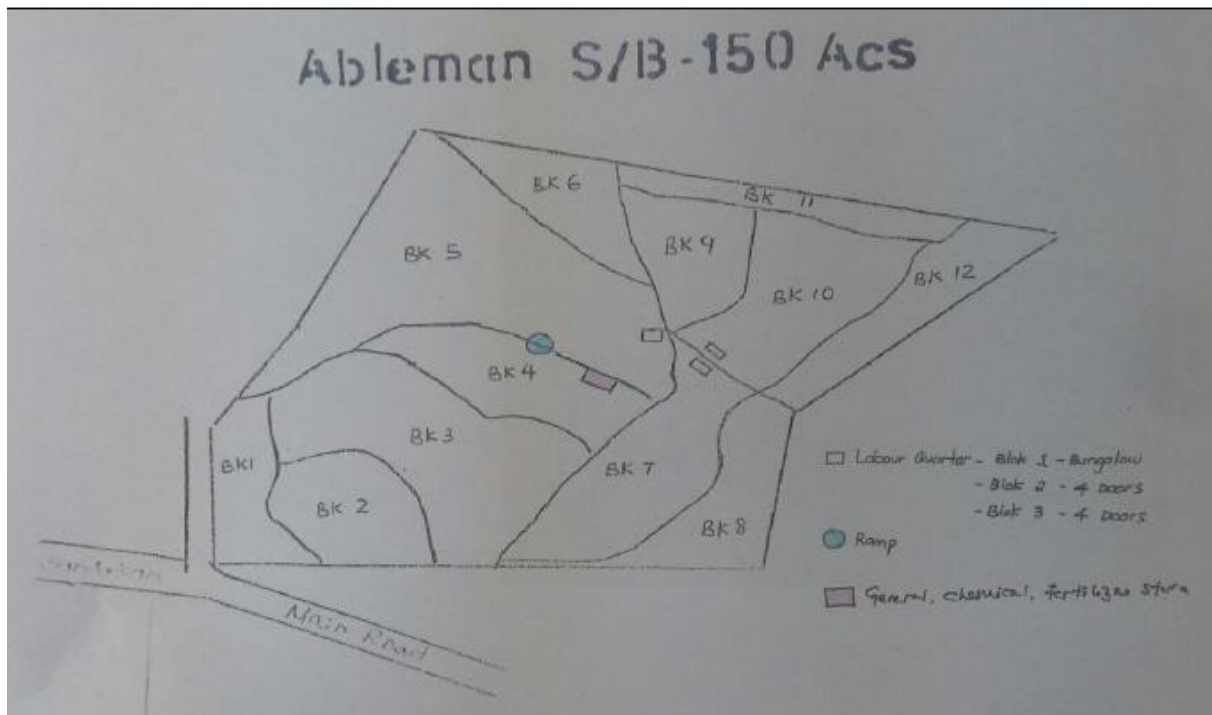


Figure 2: Ableman

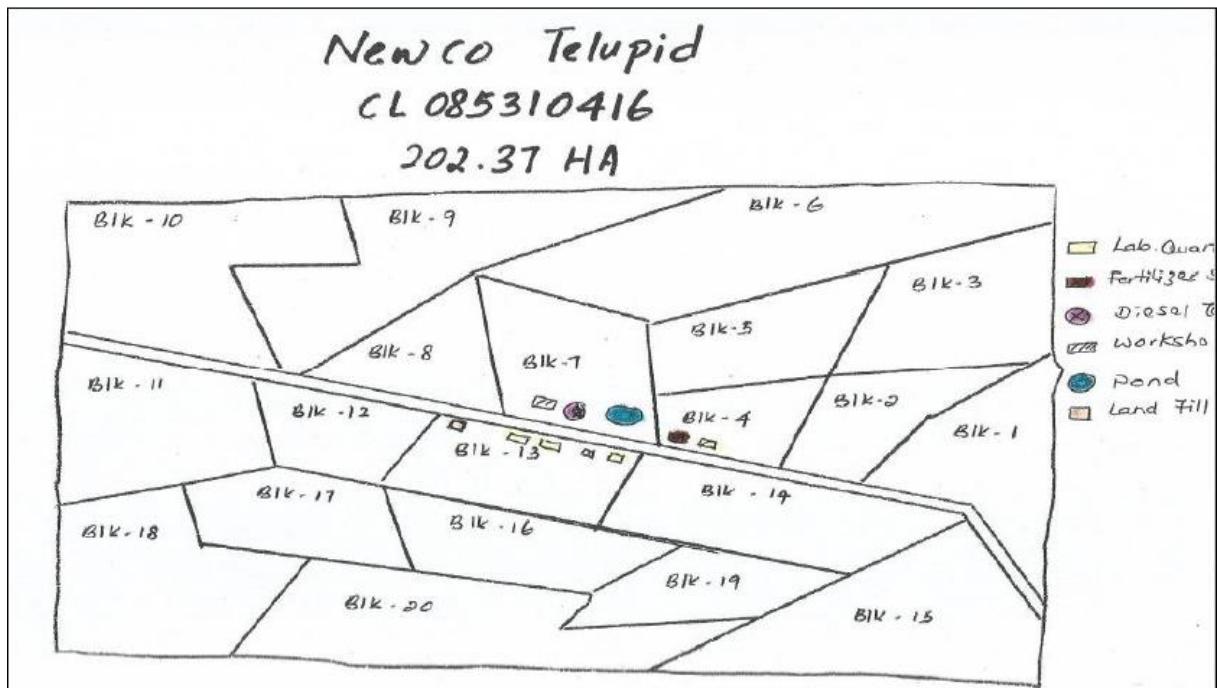


Figure 3: Newco – Tepuid Division

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Div Newco Beluran



Figure 4: Newco – Beluran division

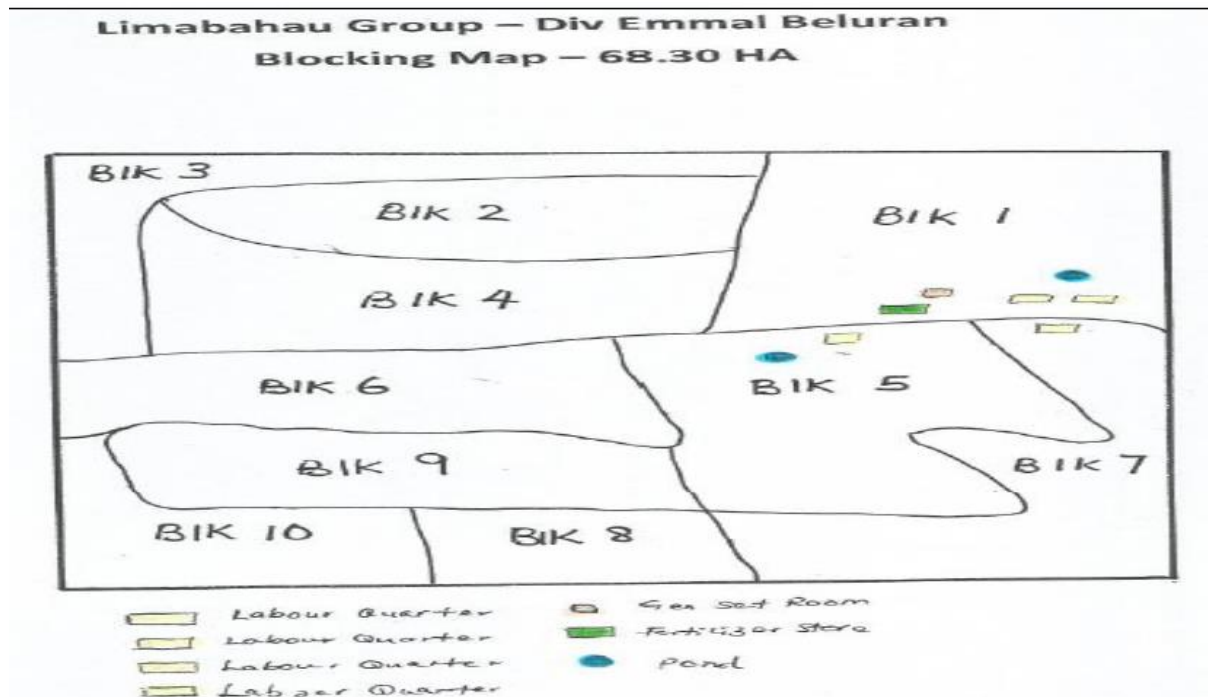


Figure 5: Emmal – Beluran division

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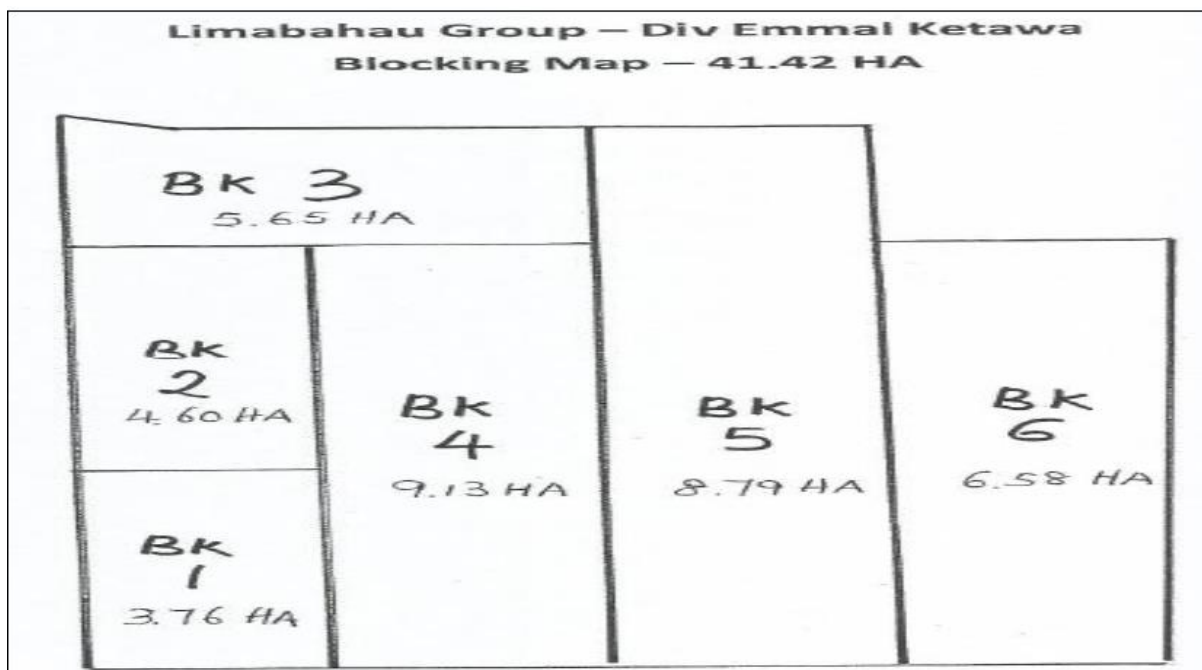


Figure 6: Emmal – Ketawan division

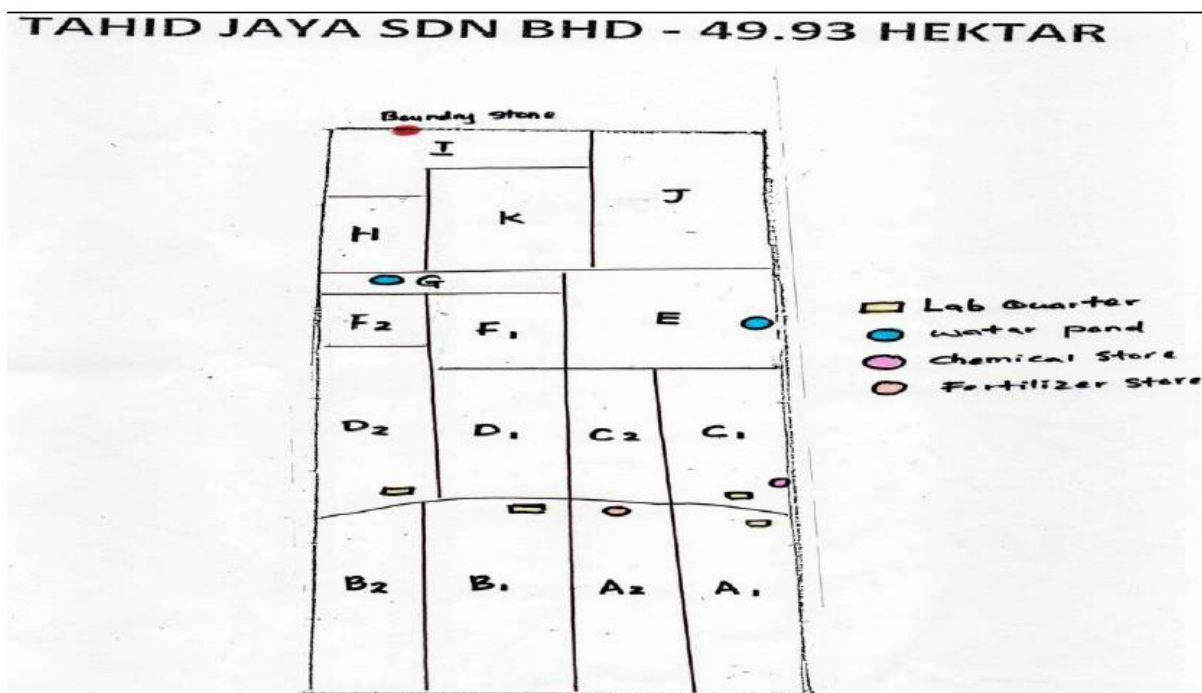


Figure 7: *Wee Hing Plantations (Previously Tahid Jaya Estate)

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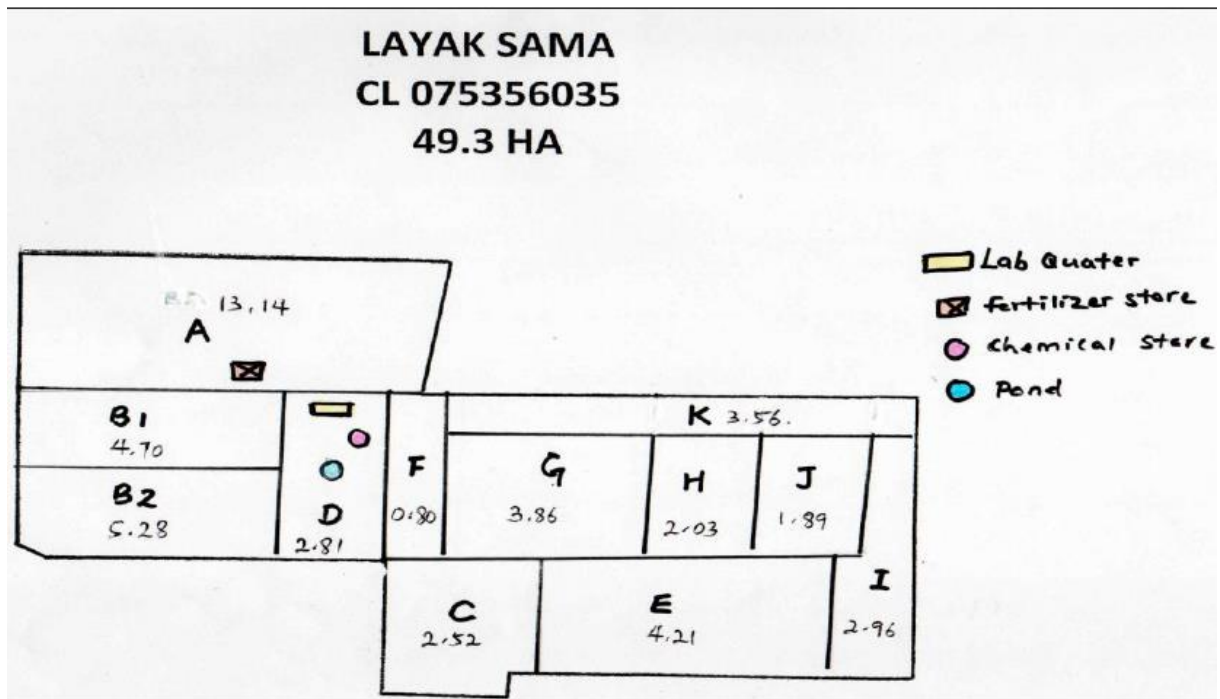


Figure 8: Layak Sama

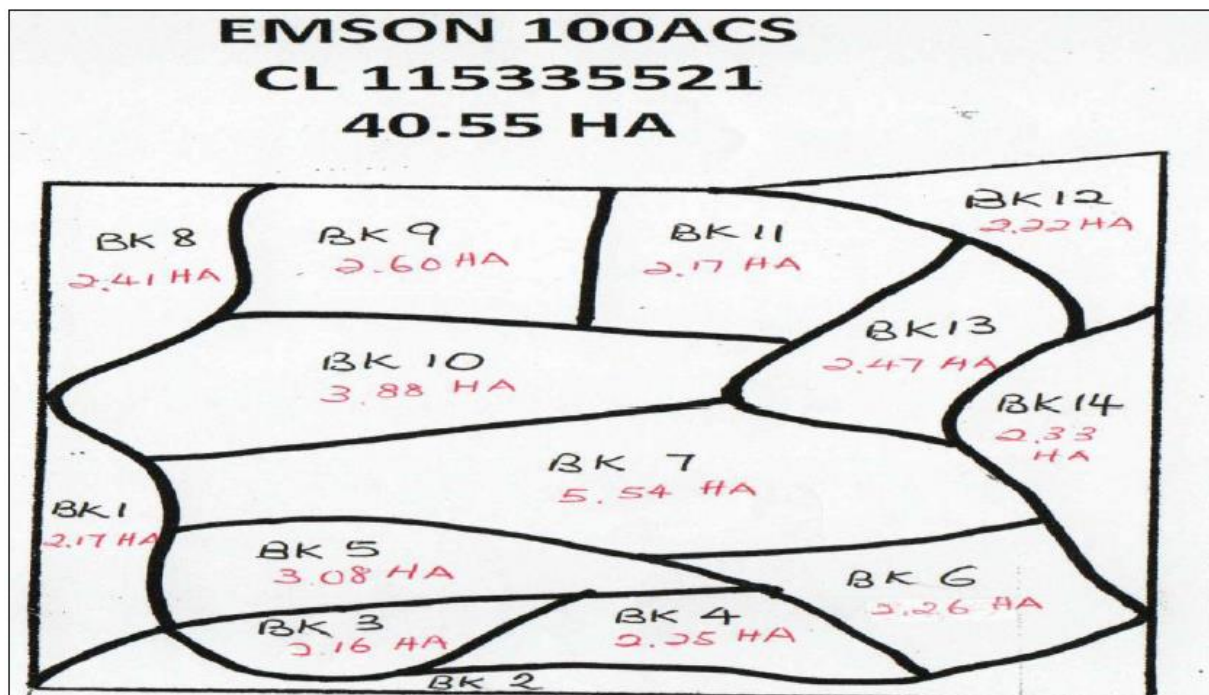


Figure 9: Emson – 100 division

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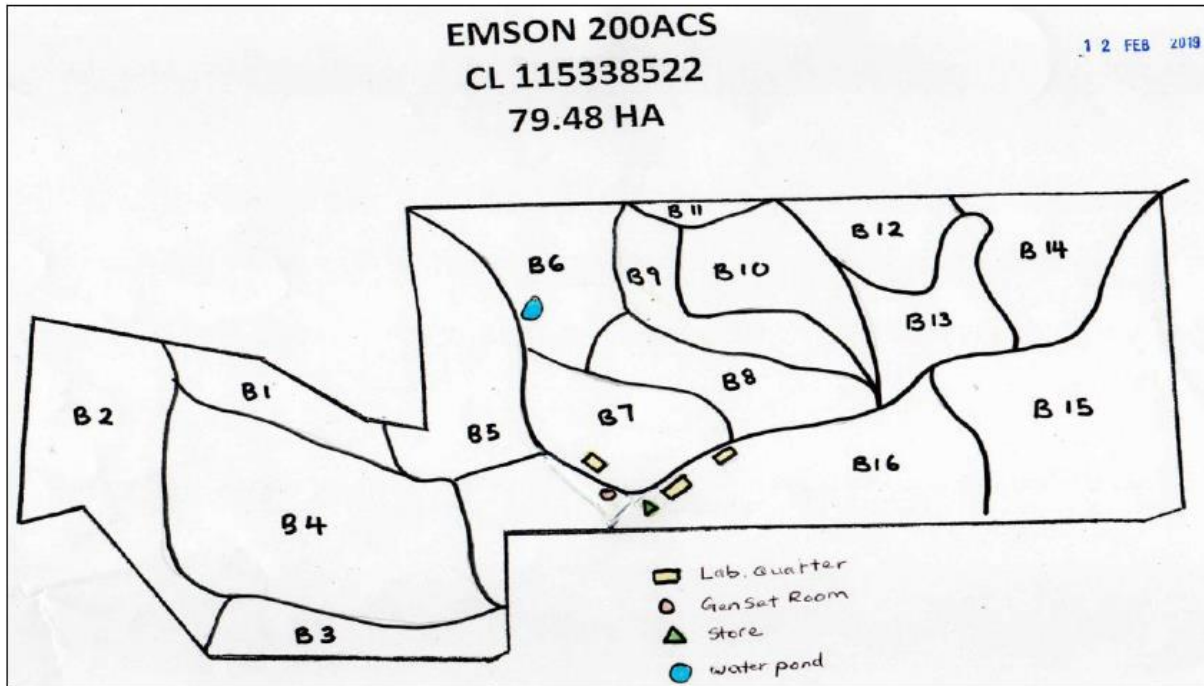


Figure 10: Emson – 200 division

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4. CERTIFICATION ASSESSMENT

4.1. ASA 03

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

4.1.1. Surveillance Audit:

The Onsite Surveillance audit is conducted on 04/07/2022 to 06/07/2022 covering 3 selected estates – Emmal estate, *Wee Hing Plantations (Previously Tahid Jaya Estate) estate and Layak Sama estate.

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

There are no major or minor non-compliance raised in the last audit. Therefore, no assessment required.

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 stakeholder's consultation conducted for this surveillance audit.

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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>Limabahau Sdn Bhd (LSB) group established MSPO policy updated 01/04/2022 signed by Company Director.</p> <p>Onsite visit at sampled estates Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama, observed MSPO policy is displayed at notice board.</p> <p>Limabahau Sdn Bhd estates conducted MSPO policy briefing to all workers and staff as below:</p> <ul style="list-style-type: none">- Emmal & Tahid Jaya dated 08/06/2022;- Layak Sama dated 09/06/2022. <p>Field interviews with sampled harvesters and chemical sprayers informed, they have been briefed on MSPO policy.</p>	Yes
4.1.1.2	<p>Limabahau Sdn Bhd established MSPO policy updated 01/04/2022 signed by Company Director.</p> <p>The policy states Limabahau Sdn Bhd estates are committed to complying with the MSPO requirement and strive for continual improvement by harnessing its resource of people, processes and technology to ensure the continuous production of oil palm product in sustainable manner.</p>	Yes
4.1.2.1	<p>Limabahau Sdn Bhd established SOP Internal Audit doc no: LB-4.1.2-1, dated 01/07/2019.</p> <p>The procedure describes the frequency for internal audit is once a year.</p> <p>Limabahau Sdn Bhd internal audits conducted on 10/06/2022 for Emmal estate, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estate.</p> <p>Reviewed on the internal audit reports has identified the weak points and improvement action that include the root cause analysis.</p>	Yes
4.1.2.2	<p>Limabahau Sdn Bhd established SOP Internal Audit doc no: LB-4.1.2-1, dated 01/07/2019.</p> <p>SOP describes the frequency for internal audit is once a year.</p> <p>All audited estates had conducted Internal audit.</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Reviewed the internal audit reports dated 10/06/2022.</p> <p>Example:</p> <p>Estate: Emmal estate;</p> <p>Finding: Management review meeting not conducted for year 2022;</p> <p>Root Cause: Due to time consume and tight mid-year programme for company and personal tax submission slowing down the progress;</p> <p>Correction Action: Conduct management review meeting after the internal audit;</p> <p>Status: Completed on 11/06/2022.</p> <p>Reviewed the Limabahau Sdn Bhd management review meeting minutes and interviewed with estate managers informed management review meeting conducted on 16/06/2022.</p>	
4.1.2.3	<p>Limabahau Sdn Bhd centralize management review meeting for Emmal Estate, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates dated 16/06/2022.</p> <p>Internal audit results and action plan are discussed in the management review meeting minutes.</p>	Yes
4.1.3.1	<p>Limabahau Sdn Bhd centralize management review meeting for Emmal Estate, *Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates dated 16/06/2022.</p> <p>Reviewed the management review meeting minutes agenda:</p> <ol style="list-style-type: none"> Minutes for previous meeting; Internal audit results; CIP status; Other issue-social, environment, safety and health aspects. <p>Review on the management review meeting minutes and interview with Limabahau Sdn Bhd management informed the frequency for management review at least once a year.</p>	Yes
4.1.4.1	<p>Limabahau Sdn Bhd established individual Continual Improvement Plan (CIP) for Emmal estate, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estate updated 16/06/2022.</p> <p>Reviewed the CIP for Tahid Jaya estate. Topics in the CIP includes environmental, social and safety and health aspects.</p> <p>Example of environmental aspect identified:</p> <p>Activity: Environmental awareness training;</p> <p>Time frame: 1 year;</p> <p>Estimate completion date: 30/08/2022;</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>PIC: Estate Manager;</p> <p>Improvement action taken: To provide environmental awareness training annually;</p> <p>Expected outcome: Improve the environmental awareness of workers;</p> <p>Completed date: 08/06/2022.</p> <p>Document reviewed on training records and field interviews with harvester and chemical sprayers informed they had been briefed on environmental awareness dated 08/06/2022.</p>	
4.1.4.2	<p>Limabahau Sdn Bhd established SOP of New Information, Techniques and Technologies updated 01/07/2019.</p> <p>The SOP describes the process for implementation of new technology include training, implementation and monitor.</p> <p>Site interviews with sampled estates management informed no new technology had been introduced and implemented in the estates.</p>	Yes
4.1.4.3	<p>Limabahau Sdn Bhd established SOP of New Information, Techniques and Technologies updated 01/07/2019.</p> <p>The SOP describes the process for implementation of new technology.</p> <p>The flow chart includes training for operators or employees involved in implementations, techniques and equipment.</p> <p>Field interviews with harvesters and chemical sprayers informed no new technology had been introduced and implemented in the estates.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>Limabahau Sdn Bhd established consultation and communication procedure document number LB – 4.2.2 dated 20/05/2019.</p> <p>The methods of consultation are through:</p> <ol style="list-style-type: none"> 1. Circular; 2. Formal meeting; 3. Briefing for internal stakeholders. <p>Limabahau Sdn Bhd carried out internal stakeholders meeting for all sampled estates on 10/06/2022.</p> <p>The meeting discussed MSPO related issues such as social, safety and health and Covid -19 SOP.</p> <p>Reviewed and verified feedback provided by external stakeholders. Feedbacks received are positive.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>External stakeholders meeting was carried out via email circulation on 06/05/2022 mainly due to prevent close contact with Covid-19.</p> <p>The list of stakeholders for LSB includes government agencies, neighboring estates, NGOs, mills and surrounding committees.</p>	
4.2.1.2	<p>Limabahau Sdn Bhd established list of publicly available documents, document number LB-4.2.1 updated on 01/04/2021.</p> <p>Example of documents stated in the list are:</p> <p>Confidential:</p> <ol style="list-style-type: none"> 1. Company budget; 2. Financial report; <p>Non-confidential:</p> <ol style="list-style-type: none"> 1. MPOB license; 2. Company policies; 3. Labour license. <p>During site visit, observed list of publically available documents displayed at notice boards has been shared and reviewed.</p>	Yes
4.2.2.1	<p>Limabahau Sdn Bhd established consultation and communication procedure, document number LB – 4.2.2 updated on 01/04/2022.</p> <p>Guideline for handling request from stakeholders and timeframe to resolve complaints are addressed in the procedure. The guideline specifies that timeframe to resolve issues is within fourteen (14) days after receiving the complaint.</p> <p>Estates conduct morning muster briefing as a method of communication to workers.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they were briefed on the communication & consultation procedure.</p> <p>During site visit, list of publically available documents are displayed at notice boards has been shared and reviewed.</p>	Yes
4.2.2.2	<p>Limabahau Sdn Bhd established consultation and communication procedure, document number LB – 4.2.2 updated on 01/04/2022.</p> <p>The procedure describes the person responsible for internal and external communications are the estate managers for all sampled estates.</p> <p>During site visit, observed list of publically available documents displayed at notice boards has been shared and reviewed.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they were briefed on the communication & consultation procedure and person in charge.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.2.3	<p>Limabahau Sdn Bhd established consultation and communication procedure, document number LB – 4.2.2 updated on 01/04/2022.</p> <p>Review of the minutes of stakeholders' consultation meeting confirmed that meetings were conducted for all sampled estates.</p> <p>List of stakeholders updated on 15/04/2022.</p> <p>The list of stakeholders for Limabahau Sdn Bhd includes government agencies, neighboring estates, NGOs, mills and surrounding committees.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed issues highlighted during the internal stakeholder meetings has been addressed.</p>	Yes
4.2.3.1	<p>Limabahau Sdn Bhd established SOP on traceability, document number LB- 4.2.3, updated on 01/04/2022.</p> <p>Flow chart of estates FFB traceability includes from harvesting activities in the estates to the mill.</p> <p>The SOP describes ability to track all stages of the product from source to finished goods.</p> <p>During document review, FFB record books, delivery notes and weighbridge tickets were verified.</p> <p>Example of information on mill weighbridge ticket for Emmal estate includes:</p> <ul style="list-style-type: none">i. Date: 25/05/2022;ii. Delivery note no: 11220;iii. Mill: Monsok Palm Oil Mill;iv. W/bridge ticket no: 027850;v. Gross weight: 16,170 Kg;vi. Tare weight: 6,890 Kg;vii. Net weight: 9,280 Kg. <p>Example of Information Emmal estate Delivery Order:</p> <ul style="list-style-type: none">i. FFB delivery chit number: 11220;ii. Date: 25/05/2022;iii. Estate: Emmal estate;iv. Lorry No: SD 7016 M;v. Certificate number: 0430092114. <p>Weight of FFB is based on mill's weighbridge ticket.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.3.2	Internal audit conducted on 10/06/2022 for Layak Sama estate, 10/06/2022 for Emmal estate, 10/06/2022 and Wee Hing Plantations (Previously Tahid Jaya Estate) as mechanism on traceability compliance. There were no findings related to traceability. Traceability records are verified randomly every month.	Yes
4.2.3.3	Limabahau Sdn Bhd has appointed the respective estate manager as the responsible person for traceability. Duty and responsibility of the appointed person is to conduct regular inspection on compliance with the established traceability system randomly every month.	Yes
4.2.3.4	Limabahau Sdn Bhd documented and maintained records of sales and FFB delivery to the mill. Reviewed and verified traceability documents includes FFB production records, FFB transportation records, delivery orders and weighbridge tickets for year 2019 and 2020. Sales documents are well retained. Example: i. Date: 21/09/2020; ii. Delivery note no: L0125; iii. Mill: PLH Palm Oil Mill; iv. W/bridge ticket no: FFB19015464W; v. Gross weight: 8,250 Kg; vi. Tare weight: 3,730 Kg; vii. Net weight: 4,520 Kg. Records are maintained for seven (7) years.	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	Limabahau Sdn Bhd established legal register updated on 01/05/2022. Example of legal register and regulations: <ul style="list-style-type: none">Malaysia Palm Oil Board Act 1998;Sabah Labour Ordinance Cap 67;Prevention and Control of Infectious Disease Act 1988 (Declaration of infection Local Areas Order 2020);Minimum Wages Order 2022.	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>Limabahau Sdn Bhd established list of permit and licenses updated on 01/04/2022.</p> <p>Reviewed and verified MPOB licence for sampled estates.</p> <p>Example of MPOB licenses expiry date:</p> <ol style="list-style-type: none"> 1. Layak Sama estate: 31/07/2022; 2. Emmal estate: 31/05/2023. 	
4.3.1.2	<p>LSB group established the legal register updated on 01/05/2022.</p> <p>Example:</p> <ul style="list-style-type: none"> • Occupational Safety and Health Act 1994; • Sabah Labour Ordinance Cap 67; • Prevention and Control of Infectious Disease Act 1988 (Declaration of infection Local Areas Order 2020); • Minimum Wages Order 2022. 	Yes
4.3.1.3	<p>Limabahau Sdn Bhd established legal register updated on 01/05/2022.</p> <p>Latest legal register updated on 01/05/2022 include Minimum Wages Order 2022.</p>	Yes
4.3.1.4	<p>Limabahau Sdn Bhd appointed admin manager as person in charge for updating legal documents, regulations and licenses.</p>	Yes
4.3.2.1	<p>Limabahau Sdn Bhd land titles are country lease and provisional lease issued by Sabah Land Authority.</p> <p>Example:</p> <p>Estate: Layak Sama</p> <p>Land title no: CL 075356035;</p> <p>Validity period: 01/01/1979 – 31/12/2077 (99 year)</p> <p>Land use right: Cultivation of Cocoa, Coffee and Trees Bearing Edible Fruits.</p> <p>Request for land conversion has been submitted on 28/11/2018, pending approval from the Lands and Surveys Department.</p> <p>Estate: Emmal</p> <p>Land Title No: CL 075339374, CL075359787, CL 075352966;</p> <p>Validity period: 23/05/1979 – 31/12/2072 (99 years) and 30/03/2005 – 31/12/2076;</p> <p>Land Use right: Agricultural Crop for Economic Value and Cocoa.</p> <p>Request for land conversion has been submitted on 28/11/2018, pending approval from the Lands and Surveys Department.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.2.2	Limabahau Sdn Bhd land titles are issued by Sabah Land & Survey Department with of 99 years tenure and for agriculture crop or cultivation of cocoa and trees bearing edible fruits.	Yes
4.3.2.3	Land title includes map stating the total area with boundary stone numbering. During field visit, observed boundary markers marked with red and white colour well maintained and visible.	Yes
4.3.2.4	Limabahau Sdn Bhd land titles are Country Lease and Provisional Lease issued by Sabah Land and Survey Department. There is no objection or dispute found during document verification.	Yes
4.3.3.1	Limabahau Sdn Bhd land titles for sampled estates are Country lease and Provisional lease issued by Sabah Land and Survey Department. No customary land titles listed in the summary of land titles.	Yes
4.3.3.2	There is no customary right land lease or owned by Limabahau Sdn Bhd. Therefore, no maps established.	Yes
4.3.3.3	There is no customary land lease or owned by Limabahau Sdn Bhd. 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	Limabahau Sdn Bhd conducted centralize Social Impact Assessment for Emmal estate, Layak Sama estate and Wee Hing Plantations (Previously Tahid Jaya Estate) updated on 12/06/2022. The SIA report includes feedbacks from internal and external stakeholders, impacts, action plan, person in charge and time frame. A table in the SIA report describing the positive impacts, promoting measure, negative impacts and mitigation measures. Example of positive social impact of Tahid Jaya estate: Activity: Providing job opportunity for local workers; Positive Impact: Economical advantage for local community; Negative Impact: High living cost for local community; Action: Prioritization of job applications from local community; PIC: Estate Manager Status: Continuously Site interview with management and workers informed that job opportunities and vacancies has been shared with local communities verbally, however the number of application is relatively low.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Continuous efforts in hiring local workers will be taken by the management.	
4.4.2.1	<p>Limabahau Sdn Bhd established Standard Operating Procedure for Complaint and Grievance, doc no: LB-4.4.2 dated 01/02/2019.</p> <p>The flowchart described the process of complaint and grievances starting from rising, receiving complaint form to resolution of complaint.</p> <p>Estate Manager appointed as person in charge to handle matters related to complaint and grievances.</p> <p>Field interviews with general workers, harvesters and chemical sprayers informed they understand the complaint and grievances process.</p>	Yes
4.4.2.2	Reviewed complaints record books for sampled estates, no complaint lodged by internal and external stakeholders as of audit date.	Yes
4.4.2.3	<p>Limabahau Sdn Bhd estates displayed the complaint procedure and flowchart at individual estates notice board.</p> <p>During site visit, observed complaint boxes and forms are available and can be access by all workers and stakeholders.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers feedback they understand the complaint process and can make complaint and submit to complaint box when is needed.</p>	Yes
4.4.2.4	<p>Onsite review the training records for Wee Hing Plantations (Previously Tahid Jaya Estate) and Emmal estates on 08/06/2022, Layak Sama estate on 09/06/2022, complaint and grievances briefing conducted to workers respectively.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they have been briefed on complaint and grievances procedure and understand its processes.</p>	Yes
4.4.2.5	<p>Limabahau Sdn Bhd complaint records are reviewed and no complaint lodged as of January 2022 until audit date all sampled estates.</p> <p>The complaint records are maintained since September 2019 for all estates.</p>	Yes
4.4.3.1	<p>Limabahau Sdn Bhd contributed to local development by offering jobs opportunity for local community and no job application received from local communities.</p> <p>Site interview with estate management informed no request from local communities regarding job opportunities despite verbal information shared by management with local communities.</p>	Yes
4.4.4.1	<p>Limabahau Sdn Bhd established Safety and Health Policy updated 14/04/2022 signed by Company Director.</p> <p>Onsite visit at sampled estates Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama, Safety & Health Policy is displayed at notice board.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Limabahau Sdn Bhd estates conducted Safety & Health Policy briefing to all workers and staff as below:</p> <ul style="list-style-type: none"> - Emmal & Wee Hing Plantations (Previously Tahid Jaya Estate) dated 08/06/2022; - Layak Sama dated 09/06/2022. <p>Field interviews with sampled harvesters and chemical sprayers informed, they have been briefed on Safety & Health Policy.</p>	
4.4.4.2	<p>a</p> <p>Limabahau Sdn Bhd established Safety and Health Policy updated 14/04/2022 signed by Company Director.</p> <p>Onsite visit at sampled estates Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama, Safety & Health Policy is displayed at notice board.</p> <p>Document reviewed on training record and field interviews with harvesters and chemical sprayers informed they have been briefed on Safety and Health Policy.</p>	Yes
	<p>b</p> <p>Limabahau Sdn Bhd established centralize Hazard identification Risk Assessment and Risk Control (HIRARC) updated 01/04/2022.</p> <p>HIRARC covers all work activities include potential hazards, potential risks, effects, current controls, severity, likelihood, risk evaluation and additional control.</p> <p>Example:</p> <p>Activity: Infectious Diseases;</p> <p>Hazards: Infectivity and harmfulness to human and can even lead to death;</p> <p>Risk and effect: Fever, cough and flu ;</p> <p>Existing control: Face mask, 1 meter social distance and hand wash with sanitizer or soap;</p> <p>Risk assessment: C4 x L3 = R 12 (medium);</p> <p>Additional risk control: Briefing on Covid Prevention SOP for estate workers;</p> <p>Risk assessment after additional risk control: C2 x L2 = R4 (Low);</p> <p>PIC: Estate manager and Mandore;</p> <p>Date of review: 01/04/2022.</p> <p>Document reviewed on training records and field interviews with harvesters and chemical sprayers informed they briefed on COVID-19 Prevention SOP dated 08/06/2022.</p>	Yes
	<p>c</p> <p>Limabahau Sdn Bhd established annual training programme for Emmal estate, Wee Hing Plantations (Previously Tahid Jaya</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Estate) and Layak Sama estate includes trainings for chemical handlers.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Emmal estate conduct training for SOP safe chemical handling and PPE on 08/06/2022; 2. Wee Hing Plantations (Previously Tahid Jaya Estate) conduct training for SOP chemical spraying on 08/06/2022; 3. Layak Sama estate conduct training for emergency response on 09/06/2022. <p>Field interviews with chemical sprayers informed they understand the safe work practises of their individual task.</p>	
c	<p>Limabahau Sdn Bhd established list of SDSs for chemicals, fertilizers and lubricants are available at sampled estates storage facilities of chemicals, fertilizers, lubricants and workshop.</p> <p>Example of SDS:</p> <ul style="list-style-type: none"> - Chemical Glyphosate IPA41% dated 02/01/2017; - Chemical Miracle S240 dated 10/03/2017. <p>Onsite visit at chemical and fertilizer store, the chemical and fertilizers are keep in original label packaging and stored in proper storage facilities with sufficient ventilations.</p>	Yes
d	<p>Limabahau Sdn Bhd estates provide workers with appropriate Personnel Protective Equipment (PPE) according to HIRARC and CHRA recommendation based on worker activities.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Emmal estate provide rubber hand glove and apron to fertilizer applicators on 08/06/2022; 2. Wee Hing Plantations (Previously Tahid Jaya Estate) provide rubber hand glove, masks, goggle and apron to chemical sprayers on 08/06/2022; 3. Layak Sama estate provide rubber hand gloves, masks and rubber boot to general workers on 09/06/2022. <p>Limabahau Sdn Bhd estates established records of PPE issuances to monitor and ensure workers are provided with proper PPEs. The records are maintained and reviewed.</p> <p>Field visit and interviews with harvesters and chemical sprayers informed they are provided with PPE according to individual tasks.</p>	Yes
e	<p>Limabahau Sdn Bhd established procedures to ensure safe handling and storage chemicals.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> - Penyimpanan Dan Pengurusan Bahan Kimia' dated 25/03/2019; - Langkah – langkah kecemasan apabila tangan / mata terkena racun dated 01/03/2019; - Triple rinsing SOP dated 15/03/2019. <p>Limabahau Sdn Bhd estates also adopt the SDS for chemicals handling and storage.</p> <p>Onsite visit at chemical stores, chemical products are stored with original label and packaging and liquid based chemicals are stored on the portable tray to avoid any spillage.</p>	
f	<p>Document review on Limabahau Sdn Bhd Safety and Health organization chart dated 03/04/2022, the appointed as person in-charge for safety and health in the estate as below:</p> <ul style="list-style-type: none"> - Mandore for Emmal estate; - Supervisor for Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estate. 	Yes
g	<p>Establishment of Safety and Health Committee is not applicable for LSB estates level as per Occupational Safety and Health Act 1996 section 30 requirements.</p> <p>Total number of workers:</p> <ul style="list-style-type: none"> - Emmal estate: 11 workers - Wee Hing Plantations (Previously Tahid Jaya Estate): 5 workers - Layak Sama estate: 7 workers <p>However, discussion on safety and health agenda and Covid-19 was documented in the internal stakeholders meeting minutes as follows:</p> <ol style="list-style-type: none"> 1. Emmal estate conducted on 08/06/2022 with agenda on PPE, Prevention of COVID-19 and safety trainings. 2. Wee Hing Plantations (Previously Tahid Jaya Estate) conducted on 08/06/2022 with agenda fire drill training and other training, PPE, workers housing sanitation and hygiene. 3. Layak Sama estate conducted on 09/06/2022 with agenda on prevention of COVID-19, PPE and safety trainings. 	Yes
h	<p>Limabahau Sdn Bhd estates established Emergency Response Procedure for accident include emergency contact details.</p> <p>Onsite visit and field interview with harvesters and chemical sprayers informed they have been briefed on emergency response procedure and aware of the emergency assembly point.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
	i	<p>Limabahau Sdn Bhd first aid training conducted on 23/06/2019 by Red Crescent Sandakan for Emmal estate, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estate.</p> <p>Limabahau Sdn Bhd appointed mandore as person responsible of the first aid kit in every estate respectively.</p> <p>Onsite visit first aid kit is available at each worksite such as workshop, chemical store and notice board area.</p> <p>Emergency contact details of first aider and relevant agencies are publicly available at sampled estates notice board and stores.</p>	Yes
	j	<p>Limabahau Sdn Bhd estates JKPP8 form for year 2021 are submitted to DOSH on 10/01/2022 for Emmal Estate, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama Estate. No injuries or accident reported in year 2021 until audit date.</p> <p>Records of injuries are kept and maintained at individual estate office.</p>	Yes
4.4.5.1	<p>Limabahau Sdn Bhd established Good Social Practice Policy dated 15/03/2019 and signed by Director.</p> <p>Policy states:</p> <p>“Respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations”.</p> <p>During site visit, observed the policy is displayed at sampled estates notice board and available in English and Bahasa Malaysia language.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they have been briefed on the social policy.</p> <p>Reviewed policy training records minutes for Wee Hing Plantations (Previously Tahid Jaya Estate) dated 08/06/2022, Emmal and Layak Sama estates dated 09/06/2022.</p>		Yes
4.4.5.2	<p>Limabahau Sdn Bhd established Good Social Practice Policy dated 15/03/2019 and signed by Director.</p> <p>The policy states Limabahau Sdn Bhd estates does not engage in or support discrimination practices and provide equal opportunity regardless race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed there is no discrimination practices in the audited estates.</p> <p>Reviewed policy training records minutes for Wee Hing Plantations (Previously Tahid Jaya Estate) dated 08/06/2022, Emmal and Layak Sama estates dated 09/06/2022.</p>		Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.3	<p>Limabahau Sdn Bhd established contract agreement for workers in accordance to Sabah Labour Ordinance and Minimum Wage 2022.</p> <p>The contract agreement states the pay rate of RM7.21 per hour in accordance to the Minimum Wages Order 2022 and piece rates for May 2022. The contract agreements are signed by workers and management.</p> <p>The payroll is reviewed, workers are paid in accordance with piece rates which is mutually agreed by workers and management.</p> <p>The payslip describes the rate per hour, piece rate payment and public holiday.</p> <p>There is no overtime work carried out by workers. Therefore no overtime payment recorded.</p> <p>This has been further confirmed with sampled general workers during field interviews.</p>	Yes
4.4.5.4	<p>Limabahau Sdn Bhd do not engage contractors for any field operations. Therefore, no contractor's worker wage available for review.</p>	Yes
4.4.5.5	<p>Limabahau Sdn Bhd established list of workers that contain name, gender, date of birth, date joined, job description and others.</p>	Yes
4.4.5.6	<p>Limabahau Sdn Bhd established worker contract for every worker recruited and signed by both estate management and workers.</p> <p>Work Contract details in accordance to Sabah Labour requirements that include annual leave, public holidays, sick leave, maternity leave and working hours.</p> <p>Workers are briefed on the terms and conditions, wage, position of the work contract and copy is provided.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they briefed on the contract terms and conditions and received a signed copy.</p>	Yes
4.4.5.7	<p>Limabahau Sdn Bhd established the check roll records system to monitor the workers reporting work and record workers working hours on daily basis.</p> <p>Estate working hours and break time stated in the worker's employment agreement and displayed on the audited estates notice board.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they understand the estate working hours and overtime rates payment.</p>	Yes
4.4.5.8	<p>Limabahau Sdn Bhd working hours are complying with Sabah Labour Ordinance 1950 (Chapter 67).</p> <p>Standard working hours throughout the estate within audited estates:</p> <p>Working hours: 6.00 am to 02.00 pm</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Break time: 11.00 am to 11.30 am Field interviews with sampled general workers, harvesters and chemical sprayers informed they understand on estate working hours.	
4.4.5.9	Reviewed on the Limabahau Sdn Bhd payroll, contract agreement and check roll of workers for working hours and no OT conducted. Reviewed worker's payslip, punch card and check roll records has includes worker's wage and payment rate. A copy of payslip provided to workers and overtime is paid as per contract agreement. Field interviews with sampled harvesters, sprayers and manurers informed they have been briefed on wages and overtime rates.	Yes
4.4.5.10	Limabahau Sdn Bhd provide benefits to workers such as medical care, SOCSO, housing, water and electricity.	Yes
4.4.5.11	Limabahau Sdn Bhd adopted the industry best practices for workers housing quarters with electricity and water supplies. During site visit at workers' living quarters has basic amenities such as water, electricity and gardening area.	Yes
4.4.5.12	Limabahau Sdn Bhd established Good Social Practice policy dated 15/03/2019 and signed by Director. The policy states prevent sexual harassment and any others forms of violence against women, workers and community. Reviewed stakeholders meeting minute, briefing on sexual harassment prevention have been conducted to workers on 10/06/2022. Reviewed policy training records minutes for Wee Hing Plantations (Previously Tahid Jaya Estate) dated 08/06/2022, Emmal and Layak Sama estates dated 09/06/2022. Field interviews with sampled general workers, harvesters and chemical sprayers informed no complaint lodged for sexual harassment.	Yes
4.4.5.13	Limabahau Sdn Bhd established Good Social Policy dated 25/02/2019 states respect employees that have rights and freedom to form or join trade union. Field interviews with sampled general workers, harvesters and chemical sprayers informed there is no union formed at all estates. However, workers meeting is conducted annually as communication tools between workers and management team. Workers also explained that they are free to discuss openly with management at any suitable time agreed by both parties. Document reviewed on stakeholders meeting minute dated 10/06/2022, the meeting are attended by management team and all workers as communication platform for sampled estates.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.14	<p>Limabahau Sdn Bhd established Good Social policy dated 15/03/2019 and signed by Director.</p> <p>The policy states that Limabahau Sdn Bhd will ensure no child or young person under age 18 shall be or permitted to be, engaged in any employment other than those allowed by the laws.</p> <p>Document reviewed on worker personal file and workers master list, no young person or child labour employed by the sampled estates.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed no child labour or young person employed by Limabahau Sdn Bhd estates. All workers are above 18 years prior joining the sampled estates.</p>	Yes
4.4.6.1	<p>Limabahau Sdn Bhd established training plan 2022 updated 01/04/2022 for all sampled estates</p> <p>Example of training conducted:</p> <p>Policies, PPE, complaint and grievance procedure, working SOPs, safety and health, Emergency plan, COVID-19 conducted on 08/06/2022 for Wee Hing Plantations (Previously Tahid Jaya Estate), Emmal and Layak Sama estates dated 09/06/2022.</p>	Yes
4.4.6.2	<p>Limabahau Sdn Bhd established training matrix based on workers job task for all workers.</p> <p>Document reviewed on audited estates training matrix; training needs is identified according to individual job task.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed training have been provided to them according to their job task.</p>	Yes
4.4.6.3	<p>Limabahau Sdn Bhd continuous training program for year 2022 updated 01/04/2022 is established which includes training for health, safety, environment and social.</p> <p>For example:</p> <ul style="list-style-type: none"> MSPO Company Policies Briefing on June 2022; Demonstration of Emergency Procedure on June 2022; SOP Briefing on Related Work Scope / Operation on June 2022. 	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate), and Layak Sama estates adopted Limabahau Sdn. Bhd. Environmental Policy signed by Company Director with latest updated on 01/04/2022.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The policy objective is to minimizing the environmental impact of its operations and understands the importance of conserving natural resources. Management shall strive to promote environmental improvements whenever practical that will ensure a sustainable future.</p> <p>Field visit observed the policy was made available at office and housing notice boards in both Bahasa Malaysia and English.</p> <p>Limabahau Sdn Bhd established environmental aspect and impacts assessment, updated 01/04/2022. EMP include the environmental policy that stated the law requirement.</p> <ul style="list-style-type: none"> Operate within the framework of statutory and regulatory requirements or relevant laws, MSPO certification P&C; Act in accordance with current plantation industry approaches. <p>EMP stated compliance to laws and legislations activities to Malaysia laws and regulation:</p> <ul style="list-style-type: none"> The environmental Quality (Scheduled Wastes) Order 1989 and Regulation 2005. <p>EMP includes environmental impact assessment and action plan table. Example</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate) & Layak Sama estates</p> <p>Activities: Empty fertilizer bag</p> <p>Environmental aspect: Negative impact – waste pollution- improper disposal of fertilizer bag;</p> <p>Positive impact: reused for loose fruit collection and collecting wastes and recycle bag;</p> <p>Action plan, monitoring and CIP: Triple wash and keep in store;</p> <p>Timeline: Mandore will keep training update;</p> <p>PIC: Estate manager.</p> <p>Field visit to worker's housing observed empty fertilizer bags are reused for rubbish collection.</p> <p>Site interview with harvesting and chemical spraying workers informed they reused the empty fertilizer bags for rubbish collection and loose fruit collection.</p>	
4.5.1.2	<p>a Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate), and Layak Sama estates adopted Limabahau Sdn. Bhd. Environmental Policy signed by Company Director with latest updated on 01/04/2022.</p> <p>The policy objective is to minimizing the environmental impact of its operations and understands the importance of conserving natural</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	resources. Management shall strive to promote environmental improvements whenever practical that will ensure a sustainable future.	
b	<p>Limabahau Sdn Bhd established environmental aspect and impacts assessment, updated 01/04/2022 include assessment on the impacts and aspects of all operation.</p> <p>Example:</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>Environmental aspect: Fertilizer application;</p> <p>Environmental Impacts: Water and soil pollution;</p> <p>Review on the training documents, Wee Hing Plantations (Previously Tahid Jaya Estate) have conducted a briefing on 08/06/2022 for manuring.</p> <p>Layak Sama estate</p> <p>Environmental aspect: Chemical spraying;</p> <p>Environmental Impacts: Water pollution.</p> <p>Review on the training documents, Layak Sama have conducted a briefing on 09/06/2022 for chemical spraying.</p>	Yes
4.5.1.3	<p>Limabahau Sdn Bhd established environmental aspect and impacts assessment, updated 01/04/2022 include assessment on mitigation for the negative impacts and promotes the positive impacts.</p> <p>Example:</p> <p>Layak Sama estate</p> <p>Activity: Chemical spraying – Empty chemical container;</p> <p>Negative impacts: Waste pollution – improper disposal of used empty chemical container;</p> <p>Mitigation: Triple rinsing and marked with label “X”;</p> <p>Positive impact: Reused and reduce scheduled waste.</p> <p>Site visit observed empty chemical containers was labelled with marker “X”.</p> <p>Field interviewed with chemical spraying workers informed they will triple rinsed and marked the empty chemical containers prior kept at designated store. They added they will reused for chemical premixing activity.</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>Activity: Fertilizer application – empty fertilizer bags;</p> <p>Negative impacts: Waste pollution – improper disposal of empty fertilizer bags;</p> <p>Mitigation: Triple rinsing and kept at designated store;</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Positive impact: Reused for loose fruits collection and recycle for rubbish collection bag.</p> <p>Field visit to worker's housing observed empty fertilizer bags are reused for rubbish collection.</p> <p>Site interview with harvesting and chemical spraying workers informed they reused the empty fertilizer bags for rubbish collection and loose fruit collection.</p>	
4.5.1.4	<p>Limabahau Sdn Bhd established environmental aspect and impacts assessment, updated 01/04/2022 include a program promotes the positive impacts.</p> <p>Example:</p> <p>Emmal estate</p> <p>Activity: Fertilizer application – empty fertilizer bags;</p> <p>Positive impacts: Reused for loss fruits and rubbish collection;</p> <p>Mitigation/Action plan: Continuous training conducted for all workers;</p> <p>Responsibility: Assistant Manager and Mandore;</p> <p>Field visit interviewed with general workers informed they will reused the empty fertilizer for rubbish collection.</p> <p>Training for reused of empty fertilizer bags was conducted to all workers dated 08/06/2022.</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>Activity: Chemical spraying – Empty chemical containers;</p> <p>Positive impacts: Reused for chemical premix activity;</p> <p>Mitigation/Action plan: Continuous briefing;</p> <p>Responsibility: Assistant Manager and Mandore.</p> <p>Review on training record observed training for scheduled waste handling – empty chemical container was conducted on 08/06/2022.</p> <p>Field interviewed with chemical sprayers informed they will reused the empty chemical containers for chemical premix.</p>	Yes
4.5.1.5	<p>Limabahau Sdn Bhd established training program FY2022 include environmental</p> <p>Emmal & Wee Hing Plantations (Previously Tahid Jaya Estate): Training for environmental policy, scheduled waste management, zero burning and protection of wildlife conducted on 08/06/2022.</p> <p>Layak Sama estate: Training for environmental policy, scheduled waste management, zero burning and protection of wildlife conducted on 09/06/2022.</p>	Yes

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

Indicator	Summary of Assessment	Compliance																																																
4.5.1.6	<p>Limabahau Sdn Bhd conducted environmental meeting on yearly basis. Latest Meeting was conducted as follows:</p> <p>Emmal: 08/06/2022</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate): 08/06/2022</p> <p>Layak Sama: 09/06/2022</p> <p>Agenda discussion as follows:</p> <ul style="list-style-type: none">i. Briefing on Environmental policy;ii. Briefing and discussion on environmental issues, recycle and SW handling;iii. Any other business (AOB).	Yes																																																
4.5.2.1	<p>Limabah Sdn Bhd established diesel usage from for 5 years.</p> <p>Example: 2022 as of May 2022</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>Latest updated: 25/06/2022</p> <table><tr><th>year</th><th>FFB production MT</th><th>Diesel Usage Lit</th><th>Litre / MT ratio</th></tr><tr><td>2018</td><td>813</td><td>4,286</td><td>5.27</td></tr><tr><td>2019</td><td>1,041</td><td>3,097</td><td>2.98</td></tr><tr><td>2020</td><td>1,079</td><td>3,153</td><td>2.92</td></tr><tr><td>2021</td><td>1,081</td><td>3,119</td><td>2.89</td></tr><tr><td>2022</td><td>1,160</td><td>2,980</td><td>2.57</td></tr></table> <p>Layak Sama estate</p> <p>Latest updated: 15/06/2022</p> <table><tr><th>year</th><th>FFB production MT</th><th>Diesel Usage Lit</th><th>Litre / MT ratio</th></tr><tr><td>2018</td><td>744</td><td>3,718</td><td>5.00</td></tr><tr><td>2019</td><td>1,019</td><td>2,191</td><td>2.15</td></tr><tr><td>2020</td><td>1,079</td><td>1,910</td><td>1.77</td></tr><tr><td>2021</td><td>1,089</td><td>1,633</td><td>1.50</td></tr><tr><td>2022</td><td>1,184</td><td>2,280</td><td>1.93</td></tr></table>	year	FFB production MT	Diesel Usage Lit	Litre / MT ratio	2018	813	4,286	5.27	2019	1,041	3,097	2.98	2020	1,079	3,153	2.92	2021	1,081	3,119	2.89	2022	1,160	2,980	2.57	year	FFB production MT	Diesel Usage Lit	Litre / MT ratio	2018	744	3,718	5.00	2019	1,019	2,191	2.15	2020	1,079	1,910	1.77	2021	1,089	1,633	1.50	2022	1,184	2,280	1.93	Yes
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4.5.2.2	<p>Limabahau Sdn Bhd established annual budget for 2022 diesel consumption and monitored it annually and compared comparison with the actual consumption.</p> <p>Example:</p> <p>Layak Sama estate</p> <p>For 2022, annual diesel consumption budget is 1,980 liter and annual consumption as of June 2022 is 2,280 liter. As compare to the budgeted it is higher than the budgeted amount.</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>For 2022, annual diesel consumption budget is 3,000 liter and annual consumption as of May 2022 is 2,986 liter. As compare to the budgeted it is slightly lower than the budgeted amount.</p>	Yes
4.5.2.3	<p>Wee Hing Plantations (Previously Tahid Jaya Estate) & Layak Sama estates</p> <p>Both estates are using the renewable energy, solar panel as the source of electricity for worker housing.</p>	Yes
4.5.3.1	<p>Limabahau Sdn Bhd established Waste Management Plan dated 01/07/2019 latest review on 01/04/2022 include identification of all waste products and source of pollutions.</p> <p>Example:</p> <p>Source: Household;</p> <p>Waste products: Waste food and plastic;</p> <p>Source: Heavy machineries (Farm tractor & lorry);</p> <p>Waste products: GHG emission – Carbon Monoxide.</p>	Yes
4.5.3.2	<p>a Limabahau Sdn Bhd established Waste Management Plan dated 01/07/2019 latest review on 01/04/2022 include identification and monitoring sources of waste and pollution.</p> <p>Example 1:</p> <p>Identification: Empty pesticide containers;</p> <p>Environmental impacts: Harm to human and animals if reused as storing water/food;</p> <p>Plans: All empty container which reused for pre-mix chemical used to field.</p> <p>Example 2:</p> <p>Identification: Pruned Oil Palm fronds;</p> <p>Environmental impacts: Pruned fronds can provide hiding and breeding ground for rats and required more chemical for control;</p>	Yes

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Indicator	Summary of Assessment	Compliance
	Plans: implement correct method for frond stacking in thin layer close to ground.	
	<p>b Limabahau Sdn Bhd established Waste Management Plan dated 01/07/2019 latest review on 01/04/2022 include the utilization of resource and recycling of potential wastes.</p> <p>Example:</p> <p>Empty fertilizer bag: Reused rubbish bag and loosed fruit collection. Recycle for fertilizer application bag</p> <p>Empty chemical containers: Reused for chemical premixing activity</p>	Yes
4.5.3.3	<p>Limabahau Sdn Bhd established SOP work safety for chemical handling document no. 4.6.1-10 dated 01/03/2019. State in the SOP as below:</p> <ul style="list-style-type: none"> • “Sebelum memasuki stor racun”; • “Semasa berada didalam stor racun”; • “Pengurusan stor racun”. <p>SOP triple-rinse of chemical container has documented and published available at notice board dated 15/03/2019 describe as follows:</p> <ul style="list-style-type: none"> • Quarter fill the container with water; • Close the container cap and shake for 30 seconds; • Empty the container by placing it upside down over the spray tank. Hold it there for 30 seconds or more. Repeat these steps 3 times. <p>SOP chemical storage and management doc no: 4.6.1-10 dated 01/03/2019 established. Stated in the SOP as at below:</p> <ul style="list-style-type: none"> • Open the door 5 minute before enter; • Liquid chemical are placed at the bottom. Powder chemical placed at the top area; • All chemical has labelling. <p>Review the schedule waste inventory records for Tahid Jaya and Lamak Sama estates has well documented.</p> <p>Example:</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate): Latest record was updated on 16/06/2022 for empty fertilizer bags and 24/06/2022 for empty chemical containers records.</p> <p>Layak Sama estate: Latest record was updated on 14/06/2022 for empty fertilizer bags and 08/06/2022 for empty chemical containers records.</p>	Yes
4.5.3.4	<p>Limabahau Sdn Bhd has established SOP work safety for Empty pesticides containers handling dated 05/05/2019.</p> <p>The SOP has describe on:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>i. No reuse of empty schedule waste except for planting pot or as waste collector bin;</p> <p>ii. Empty schedule waste containers are to save in schedule waste store;</p> <p>iii. Triple rinsing was conducted for all used empty containers before stored at schedule waste stores.</p> <p>During field visit at Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak estates chemical stores observed the empty chemical container has been rinsed, labelled (X) with red colour and reused for spraying activities.</p> <p>Review the schedule waste inventory records has well documented.</p> <p>Example:</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate): Latest record was updated on 24/06/2022 for empty chemical containers records.</p> <p>Layak Sama estate: Latest record was updated on 08/06/2022 for empty chemical containers records.</p>	
4.5.3.5	<p>Limabahau Sdn Bhd established Domestic wastes segregated for recycling and items cannot be recycle will be dispose at outside public rubbish bin.</p> <p>Emmal estate dispose the domestic waste at dedicated landfill at Block 1.</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates disposed their domestic waste at municipal rubbish collection centre.</p>	Yes
4.5.4.1	<p>Limabahau Sdn Bhd established Waste Management Plan dated 01/07/2019 latest review on 01/04/2022 include the assessment for all polluting activities.</p> <p>Example:</p> <p>1. Solid Waste Source: Household; Type of waste: Bottle plastics.</p> <p>2. Liquid waste Source: Chemical spraying; Type of waste: Chemical spillage.</p> <p>3. Gaseous waste: Source: Farm tractor and lorry; Type of waste: Carbon Monoxide.</p>	Yes
4.5.4.2	Limabahau Sdn Bhd established Waste Management Plan dated	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>01/07/2019 latest review on 01/04/2022 include action plan to reduce the identified significant pollutants and emissions.</p> <p>Example:</p> <p>Solid waste: Fertilizer bags;</p> <p>Negative impact: improper handling empty fertilizer bags;</p> <p>Positive impacts: fertilizer application is essential for palm growth and crop production;</p> <p>Action plan: Washing and re use for collection loose fruits.</p> <p>Field visit observed Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Samam reused the empty fertilizer bags for loose fruit collection activity and rubbish bag.</p>	
4.5.5.1	<p>a Limabahau Sdn Bhd established water management plan updated 01/04/2022. Water management plan identified sources of water from pond and rainwater.</p> <p>Water source from pond are used for chemical spraying, car wash, triple rinsing, toilet used. Rain water are used for drinking, cooking and bathing.</p>	Yes
	<p>b Limabahau Sdn Bhd water usage are from rain harvest, from pond or from external source.</p> <p>Limabahau Sdn Bhd estates do not have streams, rivers or waterways within the estates. Therefore, no monitoring establish for outgoing water.</p>	Yes
	<p>c Limabahau Sdn Bhd establish rainfall records to manage water usage for housing quarters and field operations with latest update on June 2022.</p> <p>Triple rinse water from empty chemical containers are reuse for pre-mix</p>	Yes
	<p>d Management has conducted several initiative to preserve;</p> <p>i. Frond was stack at frond staking area;</p> <p>ii. Maintenance of buffer zone by marking on palm trunk. These area are not permissible for activities such as manuring and spraying.</p> <p>Field observation and review of estate maps there are no rivers or streams within the audited estates. Therefore, no buffer zone or riparian required to establish</p>	Yes
	<p>e Limabahau Sdn Bhd establish rainfall records to manage water usage for housing quarters and field operations with latest update on June 2022.</p> <p>Triple rinse water from empty chemical containers are reuse for pre-mix</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Management has conducted several initiative to preserve;</p> <ul style="list-style-type: none"> i. Frond was stack at frond staking area; ii. Maintenance of buffer zone by marking on palm trunk. These area are not permissible for activities such as manuring and spraying. <p>Field observation and review of estate maps there are no rivers or streams within the audited estates. Therefore, no buffer zone or riparian required to establish</p> <p>Review on estate maps and interview with the management, no river or streams. Therefore not applicable in these areas.</p>	
	f Field visit at housing areas observed there are no bore wells used for water supply.	Yes
4.5.5.2	Review on estate maps and interview with the management informed no waterways across in estate. Therefore no constructed of bunds, weirs or dams.	Yes
4.5.5.3	Limabahau Sdn Bhd using rain harvesting practice for housing and office use. Estates management also practice silt pit for retain water at the estate.	Yes
4.5.6.1	<p>a Limabahau Sdn Bhd established the Plan 'Bersama – sama Memerangi Permburuan Haram'.</p> <p>The plan has consist:</p> <ul style="list-style-type: none"> i. "Jadual 1 Haiwan Dilindungi Sepenuhnya"; ii. "Jadual 2 Spesies haiwan dilindungi dimana pemburu dan penuaian terhad dibawah lessen"; iii. "Jadual 3 Species haiwan dilindungi yang mana lessen pemburu diperlukan"; iv. "Kesalahan dan penalti" – eg. Jadual 1 sesiapa yang didapati memburu haiwan dilindungi sepenuhnya akan dikenakan hukuman penjara tidak kurang daripada 6 bulan dan tidak melebihi 5 tahun"; v. "Ambil tindakan' eg: laporkan jenayah hidupan liar – memburu haiwan dilindungi tanpa lessen". <p>List of protected wildlife established doc no: 4.5.6-1 date 17/06/2019.</p> <p>The list includes:</p> <ul style="list-style-type: none"> i. Fully protected wildlife; ii. Mammalia protected species; iii. Insect protected wildlife; iv. Reptile protected wildlife; 	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>v. Bird protected wildlife.</p> <p>Example of protected wildlife listed are Orang Utan, Sun Bear, Pig tailed macaque, otter, Rajah Brooke's birdwing, king cobra, emerald Dove.</p> <p>The plan displayed on the estate notice board for review and workers has been inform on this in morning muster.</p> <p>No hunting signage install at the estates.</p> <p>Field interviewed with harvesting, chemical spraying and general workers informed them aware on wildlife protection.</p> <p>Training records for wildlife protection review as follows:</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate) and Emmal estates: 08/06/2022</p> <p>Layak Samam estate: 09/06/2022.</p>	
	<p>b Limabahau Sdn Bhd established 'Biodiversity value habitats found' dated 17/06/2019.</p> <p>Example:</p> <p>i. Orang Utan;</p> <p>ii. Sun Bear;</p> <p>iii. Proboscis Monkey.</p>	Yes
4.5.6.2	<p>a Limabahau Sdn Bhd has established the Plan 'Bersama – sama Memerangi Perburuan Haram'.</p> <p>The plan has consist:</p> <p>i. "Jadual 1 Haiwan Dilindungi Sepenuhnya";</p> <p>ii. "Jadual 2 Spesies haiwan dilindungi dimana pemburu dan pennaian terhad dibawah lessen";</p> <p>iii. "Jadual 3 Species haiwan dilindungi yang mana lessen pemburu diperlukan";</p> <p>iv. "Kesalahan dan penalti" – eg. Jadual 1 sesiapa yang didapati memburu haiwan dilindungi sepenuhnya akan dikenakan hukuman penjara tidak kurang daripada 6 bulan dan tidak melebihi 5 tahun";</p> <p>v. "Ambil tindakan' eg: laporkan jenayah hidupan liar – memburu haiwan dilindungi tanpa lessen".</p> <p>Limabahau Sdn Bhd has established legal list consist of wildlife conservation act 1997, the management plan has also include the 'Enakmen Pemuliharaan Hidupan Liar 1997'.</p> <p>The plan has displayed on the estate notice board for review and workers has been inform on this in morning muster.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Signage of no hunting sighted at the estate notice board.</p> <p>Training records for wildlife protection was conducted as follows:</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate) and Emmal estates: 08/06/2022.</p> <p>Layak Sama estate: 09/06/2022.</p>	
b	<p>Limabahau Sdn. Bhd. established Environmental Policy signed by Company Director with latest updated on 01/04/2022.</p> <p>The policy stated company committed to minimizing the environmental impact of its operations and understands the importance of conserving natural resources.</p> <p>Site visit observed at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates sighted displayed the pictorial of wildlife animal at notice board.</p> <p>Site interviewed with harvesters and chemical sprayer workers informed they are aware on protection of wildlife.</p> <p>Training records for wildlife protection was conducted as follows:</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate) and Emmal: 08/06/2022.</p> <p>Layak Samam: 09/06/2022.</p>	Yes
4.5.6.3	<p>Limabahau Sdn Bhd have monitored any sighted wildlife in the estates.</p> <p>Example:</p> <p>1. Emmal estate</p> <p>Date: 08/06/2022;</p> <p>Location: Block 7;</p> <p>Species: Monkey.</p> <p>2. Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>Date: 02/06/2022;</p> <p>Location: Block B1;</p> <p>Species: Monitor Lizard.</p> <p>3. Layak Sama estate</p> <p>Date: 24/05/2022;</p> <p>Location: Block K;</p> <p>Species: Pied Hornbill.</p>	Yes
4.5.7.1	<p>Limabahau Sdn Bhd established Zero Burning Policy dated 25/02/2019 latest updated on 01/04/2022.</p>	Yes

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

Indicator	Summary of Assessment	Compliance
	The policy described on zero burning activities of any kind except where necessary write the prior approval of the relevant authorities. This includes domestic waste, agricultural waste and biomass or by products generated by estate.	
4.5.7.2	Limabahau Sdn Bhd established Zero Burning Policy dated 25/02/2019 latest updated on 01/04/2022 describe on zero burning activities of any kind except where necessary write the prior approval of the relevant authorities. Field visit observed there are no serious palm diseases that require burning. Therefore, no special approval for open burning from the relevant authorities is required.	Yes
4.5.7.3	Limabahau Sdn Bhd established Zero Burning Policy dated 25/02/2019 latest updated on 01/04/2022. Field visit observed at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estate's field operations and labour quarters no open burning activities found.	Yes
4.5.7.4	Limabahau Sdn Bhd adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as a guideline to conduct new planting and replanting practices. No replanting observed at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates during filed visit.	Yes

Principle 6: Best Practices

Indicator	Summary of Assessment	Compliance
4.6.1.1	Limabahau Sdn Bhd adopted the field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as a guideline to conduct new planting and replanting practices. There are no replanting activities taking place in the estate at the point of audit. The SOPs includes estate operations as follows: 1. SOP for COVID – 19 updated on 01/07/2022; 2. SOP for harvesting updated on 01/10/2021; 3. SOP for manuring updated on 01/07/2021. Limabahau Sdn Bhd displayed COVID-19 SOP and as guideline and scanning purpose at guard house and office notice board for safety precautions. Example: - Training SOP for harvesting at Emmal estate on 08/06/2022;	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>- Training SOP for chemical application at Layak Sama estate on 09/06/2022.</p> <p>Document review on training record for SOPs, photos and attendance is documented and maintained.</p>	
4.6.1.2	<p>Limabahau Sdn Bhd adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as guideline for planting at slopes.</p> <p>Page 54 describes:</p> <p>Terraces of platform are constructed in steeper areas in order to:</p> <ol style="list-style-type: none"> Facilitate effective establishment, maintenance and harvesting of palms; Minimize soil erosion; Reduce rainwater runoff and nutrient losses; Increase water infiltration; Conserve moisture and increase water infiltration; Provide each palm with equal access to light, nutrients and water. <p>The guideline includes soil management on steep terrains and planting of cover crops.</p> <p>Currently there is no replanting program to observe the status of the management program.</p> <p>Field visit at sampled block at each estates are undulating terrains, Mucuna Bracteates is planted to control soil erosion within the terrace area.</p>	Yes
4.6.1.3	<p>Limabahau Sdn Bhd established block marking at each field block for sampled estates includes information block number, acreage, planting material and year of planting.</p> <p>Onsite visit show that all sampled estates established block marking with information block number, acreage, planting material and year of planting and well maintained.</p> <p>Review of block markings are as below:</p> <ol style="list-style-type: none"> Wee Hing Plantations (Previously Tahid Jaya Estate): BLK C2, 2013, 2.21 Ha, IJM DXP; Layak Sama estate: BLK B2, 2013, 5.28 Ha, IJM DXP. 	Yes
4.6.2.1	<p>Limabahau Sdn Bhd established five (5) years business management plan from year 2021 – 2025.</p> <p>The plan includes the following for all sampled estates:</p> <ol style="list-style-type: none"> Chemical and fertilizer purchase; Tractor upkeep cost; 	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	3. Labour wages; 4. Workers work pass and passport cost; 5. CIP budget for safety, social and environment.	
4.6.2.2	Review on Limabahau Sdn Bhd audited estates replanting program, there are no replanting in year 2020 and 2021. Replanting will start on 2035 onwards.	Yes
4.6.2.3	Limabahau Sdn Bhd established five (5) years business management plan from year 2021 – 2025 includes the following for all sampled estates; 1. FFB production per tonne; 2. FFB price per tonne; 3. Labour wages; 4. Total income; 5. Expenses.	Yes
4.6.2.4	Limabahau Sdn Bhd management plan is implemented to monitor the goals and objectives for sampled estates on monthly basis. Sighted detailed financial statement for the year 2021. This is done annually.	Yes
4.6.3.1	Limabahau Sdn Bhd purchases products using quotation and purchase order system. Example Tahid Jaya estate: Reviewed purchasing of fertilizers dated 20/01/2022 includes purchase order, purchase order, quotation and invoice documented and maintained.	Yes
4.6.3.2	Reviewed purchasing of fertilizers for Layak Sama estate dated 11/03/2022 includes purchase requisition, purchase order, quotation, delivery of order and invoices are documented and maintained. Content of purchase orders, quotations, delivery orders and invoices are consistent. Quotation clearly mentions timeframe of payment which is 60 days from the issuance of invoice. Due dates of payments are in May 2022 which is according with invoices dated in March 2022.	Yes
4.6.4.1	Limabahau Sdn Bhd does not engage contractors. Therefore, no agreement established.	Yes
4.6.4.2	Limabahau Sdn Bhd does not engage contractors. Therefore, no agreement established.	Yes
4.6.4.3	Limabahau Sdn Bhd does not engage contractors. Therefore, no agreement established.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.4.4	Limabahau Sdn Bhd does not engage contractors. Therefore, no agreement established.	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates.</p> <p>Example:</p> <p>Emmal estate</p> <p>Planting statement was reviewed. The 1st replanting starts from 2018 - 2019. Next cycle for replanting will be in year 2040. Therefore, no new planting in estates.</p> <p>Wee Hing Plantations (Previously Tahid Jaya Estate)</p> <p>Planting statement was reviewed. The 1st replanting starts from 2013. Next cycle for replanting will be in year 2035. Therefore, no new planting in estates.</p> <p>Layak Sama estate</p> <p>Planting statement was reviewed. The 1st replanting starts from 2013. Next cycle for replanting will be in year 2035. Therefore, no new planting in estates.</p>	Yes
4.7.1.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting or replanting programme at audited estates for year 2021 and 2022. Therefore, PMM is not required.	Yes
4.7.2.1	Planting statement, estates maps and land titles are reviewed. There are no peat land in estates.	Yes
4.7.3.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting or replanting programme at audited estates for year 2021 and 2022. Therefore, no SEIA established.	Yes
4.7.3.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no replanting programme at audited estates for year 2021 and 2022. Therefore, no SEIA established.	Yes
4.7.3.3	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no replanting programme at audited estates for year 2021 and 2022. Therefore, no management plan or SOP established.	Yes
4.7.3.4	There are no smallholders in the certification. Therefore, not applicable.	Yes
4.7.4.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no soil map established.	Yes
4.7.4.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no topography map established.	Yes

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4.7.5.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no topography map established.	Yes
4.7.5.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no monitoring management plans for fragile soil and marginal soil established.	Yes
4.7.5.3	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no soil map established.	Yes
4.7.6.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no FPIC conducted and communities affected.	Yes
4.7.6.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no management plan established.	Yes
4.7.6.3	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no compensation or agreement established.	Yes
4.7.6.4	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no compensation or agreement established.	Yes
4.7.6.5	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no assessment to identify customary right established.	Yes
4.7.6.6	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no system establish for calculating the compensation for distribution.	Yes
4.7.6.7	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no compensation plan established.	Yes
4.7.6.8	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Emmal, Wee Hing Plantations (Previously Tahid Jaya Estate) and Layak Sama estates. Therefore, no community affected.	Yes

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4.4. Status of Non-Conformities Previously Identified

	The stage 1 audit findings have been reviewed, in particular to assure appropriate corrective actions implemented to address the identified audit findings.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
X	No non-conformity raised in previous audit.
<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>	
<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>	

4.5. Detail of Audit Findings in last audit

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

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

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5. CONCLUSION

Limabahau Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit consisting of 7 estate(s) according to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews conducted during this surveillance audit have provided TUV NORD Malaysia with sufficient evidence on the fulfilment of the applied standard Principles & Criteria.

In conclusion the certified unit has been established, implemented and continued to improve in managing the estates are in line with the Principles & Criteria of the applied standards of MS 2530-Part 3:2013 General principles for Oil Palm Plantations and Organised Smallholders.

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

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

Total certified number of estate(s):	7
Total certified production area:	954.60 Ha
Certified FFBs January to June 2022:	8,229.65 Mt
Project FFBs July to December 2022:	10,763.00 Mt

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6. RECOMMENDATION

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

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

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

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

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

Puchong, 15/07/2022

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

Puchong, 20/07/2022

Mohamad Norhisham Bin Mohd Salleh
TUV NORD (Malaysia) Sdn Bhd
Certifier / Approver

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7. LIST OF STAKEHOLDERS

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

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

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

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

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

Salvo clause:

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

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

Annex / Enclosures

Annex /
corresponding audit documentation

- ☒ P&C Audit Report / Checklists
- ☒ Audit Plan