

# MSPO CERTIFICATION SUMMARY REPORT

**SEKONA COCOA SDN BHD**

**SURVEILLANCE 03**

**Onsite Audit Date: 19/09/2023 – 21/09/2023**

TUV NORD (Malaysia) Sdn Bhd  
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Company Name: Sekona Cocoa Sdn Bhd  
 Certifying Unit: Sekona Cocoa Sdn Bhd  
 Client Number: 92-150  
 Audit Type: ASA 03  
 Mode of Audit: Onsite

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### Abbreviations

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

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## 1. INTRODUCTION

Sekona Cocoa Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct a surveillance 03 audit for its oil palm estates according to MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

### 1.1. Objective

The objective of this surveillance audit is to assess the estates by an independent certification body with the aim for compliance of the standard.

### 1.2. Scope

The assessment is based on the documentation established by the Sekona Cocoa 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 two 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: Khairul Anwar Bin Ismail

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

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Requirement	Qualifications
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	5 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors
Carried out 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 Lead auditor for MS2530 scheme.
Field working experience in the palm oil sector or demonstrable equivalent	5 years working experience in oil palm plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	5 years working experience in oil palm plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001:2018 Lead Auditor course.
Worker's 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 14001:2015 Lead auditor course and auditor for MSPO scheme.
Attended High Conversation Value Assessment training	Attended and completed the HCV-HCS for producers online course
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

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### Qualification of Team Member(s)

Requirement	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Ariff Bin Lokman	Graduate in Plantation Industry and Management	Yes
	Zulkifli Bin Kamarol Zaman	Graduate in Bachelor Sciences Agriculture Business	Yes
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
	Zulkifli Bin Kamarol Zaman	10 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Ariff Bin Lokman	Successfully completed MS2530 series of standards for Lead Auditors.	Yes
	Zulkifli Bin Kamarol Zaman	Successfully completed MS2530 series of standards for Lead Auditors.	Yes
Carried out a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Ariff Bin Lokman	Qualified as auditor based on audit log.	Yes
	Zulkifli Bin Kamarol Zaman	Qualified as auditor based on audit log.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
	Zulkifli Bin Kamarol Zaman	10 years working experience in oil palm plantations.	Yes
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
	Zulkifli Bin Kamarol Zaman	10 years working experience in oil palm plantations.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Zulkifli Bin Kamarol Zaman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Zulkifli Bin Kamarol Zaman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Ariff Bin Lokman	Successfully completed Basic SA 8000 training.	Yes
	Zulkifli Bin Kamarol Zaman	Successfully completed SMETA (Issue 6.0) Internal Training.	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Zulkifli Bin Kamarol Zaman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
Completed High Conversation Value assessment	Ariff Bin Lokman	Attended and completed the HCV-HCS for producers online course.	Yes
	Zulkifli Bin Kamarol Zaman	Attended and completed the HCV-	Yes

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Requirement	Name of Assessor	Qualification	Compliance
		HCS for producers online course	
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Ariff Bin Lokman	Able to communicate in Bahasa Malaysia and English.	Yes
	Zulkifli Bin Kamarol Zaman	Able to communicate in Bahasa Malaysia and English.	Yes



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## 2. METHODOLOGY

The audit approach consists of the following steps:

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

The surveillance 03 audit is carried out onsite from 19/09/2023 – 21/09/2023 in accordance to the certification procedure.

### Surveillance 03 Audit:

The Surveillance 03 audit carried out onsite on 19/09/2023 – 21/09/2023 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;

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- Interview operation personnel and field workers for understanding of work assigned;
- 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 carried out 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.

Based on the formula, the sample size for the estates  $S = 1/\sqrt{5} = 2.23$ , 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: Estate(s) Selected

Name of Estates	Coordinates
Sekona Cocoa Sdn Bhd – Ladang Kota	5.567378 N, 117.8965 E
Farming System Sdn Bhd – Ladang Untung	5.558817 N, 118.0318 E
Gainside Sdn Bhd – UMR 3	5.738829 N, 118.249 E

### Non-conformance:

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

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

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### 3. ORGANISATION INFORMATION

Sekona Cocoa Sdn. Bhd. is an oil palm plantation company located at Lot 18, Utama Zone 3 Commercial, Jalan Dataran BU 3, Bandar Utama Bt. 6, 90000, Sandakan, Sabah, Malaysia. There are 5 estates in this group certification.

The details of the estates as below:

Name of Estate	Location	Coordinates
Farming System Sdn. Bhd.	Sekong, Sandakan	5.558817 N, 118.0318 E
Sekona Cocoa Sdn Bhd	Segaluid Lokan, Kinabatangan.	5.567378 N, 117.8965 E
Palmrise Sdn. Bhd.	Melangking, Sandakan	5.67606 N, 118.2407 E
Gainside Sdn. Bhd	Melangking, Sandakan	5.738829 N, 118.249 E
Agriculturist Inc. Sdn. Bhd.	Melangking, Sandakan.	5.753544 N, 118.2348 E

#### 3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (January 2023 to December 2023)
	Total*	Production**	
Farming System Sdn. Bhd. - Ladang Untung	71.76	67.58	653.68
Sekona Cocoa Sdn Bhd.- Ladang Kota, Beruntung. Sekong, UM 1 and UM 5.	268.92	261.84	2719.90
Palmrise Sdn. Bhd. - UMR 2	82.81	74.87	1225.69
Gainside Sdn. Bhd.- UMR 3	55.22	54.31	926.00
Agriculturist Inc. Sdn. Bhd. Ladang AI	120.75	120.19	1,227.13
<b>Total FFB</b>	<b>599.46</b>	<b>578.79</b>	<b>6,751.40</b>

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

\*\*Immature + Mature Area

#### 3.2. Planting Program for Each Estate

Year / Estate or Division	Farming System Sdn. Bhd. - Ladang Untung	Sekona Cocoa Sdn Bhd.-Ladang Kota	Palmrise Sdn. Bhd. - UMR 2	Gainside Sdn. Bhd.- UMR 3	Agriculturist Inc. Sdn. Bhd. Ladang AI
1995	-	-	-	-	88.19
1998	-	0.47	-	-	-
2000	-	110.48	-	-	-
2002	-	80.13	-	-	-
2003	-	-	63.07	-	-

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2004	-	-	11.8	54.31	-
2013	-	8.1	-	-	-
2014	24	-	-	-	-
2015	-	10.1	-	-	-
2016	13.3	-	-	-	-
2017	-	12.56	-	-	-
2018	17	-	-	-	-
2019	13.28	-	-	-	-
2020	-	-	-	-	32
<b>Total Mature</b>	<b>67.58</b>	<b>221.84</b>	<b>74.87</b>	<b>54.31</b>	<b>120.19</b>
2022	-	40	-	-	-
<b>Total Immature</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>67.58</b>	<b>261.84</b>	<b>74.87</b>	<b>54.31</b>	<b>120.19</b>

### 3.3. Replanting program for each estate

Year of replanting	Planted area (ha) in each estate or division					Total area to be replanted (ha)
	Farming System Sdn. Bhd. - Ladang Untung	Sekona Cocoa Sdn Bhd. - Ladang Kota	Palmrise Sdn. Bhd. - UMR 2	Gainside Sdn. Bhd. - UMR 3	Agriculturist Inc. Sdn. Bhd. - Ladang AI	
2023	-	-	-	-	32	32
2024	-	-	-	-	-	-
2025	-	-	-	-	28	28
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>60</b>

### 3.4. Maps of Estate Location

**MSPO Certification Summary Report**

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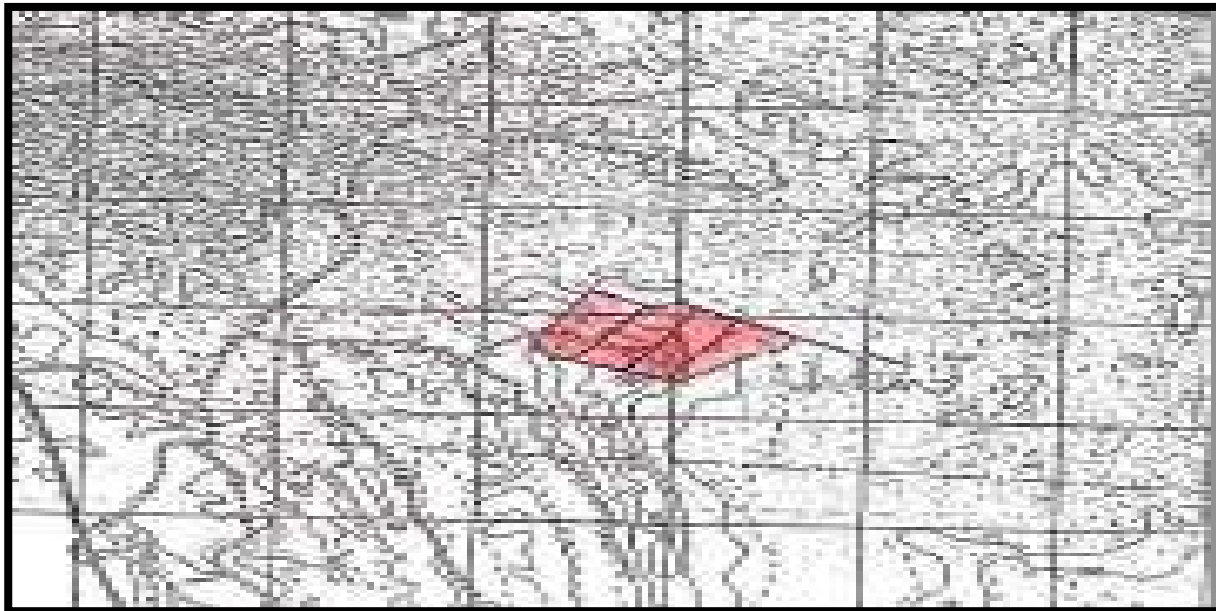


Figure 1: Farming System Sdn. Bhd. estate (Untung Division) map.

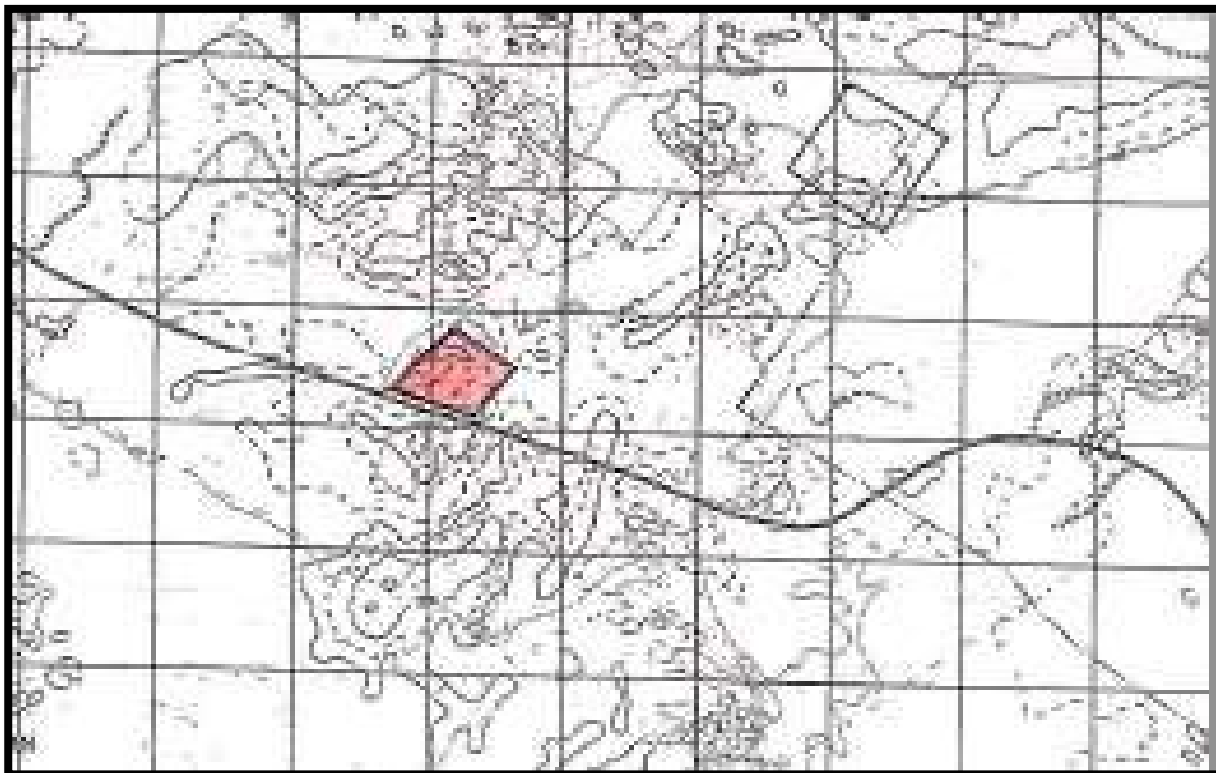


Figure 2: Sekona Cocoa Sdn. Bhd. estate (Kota Division) map.

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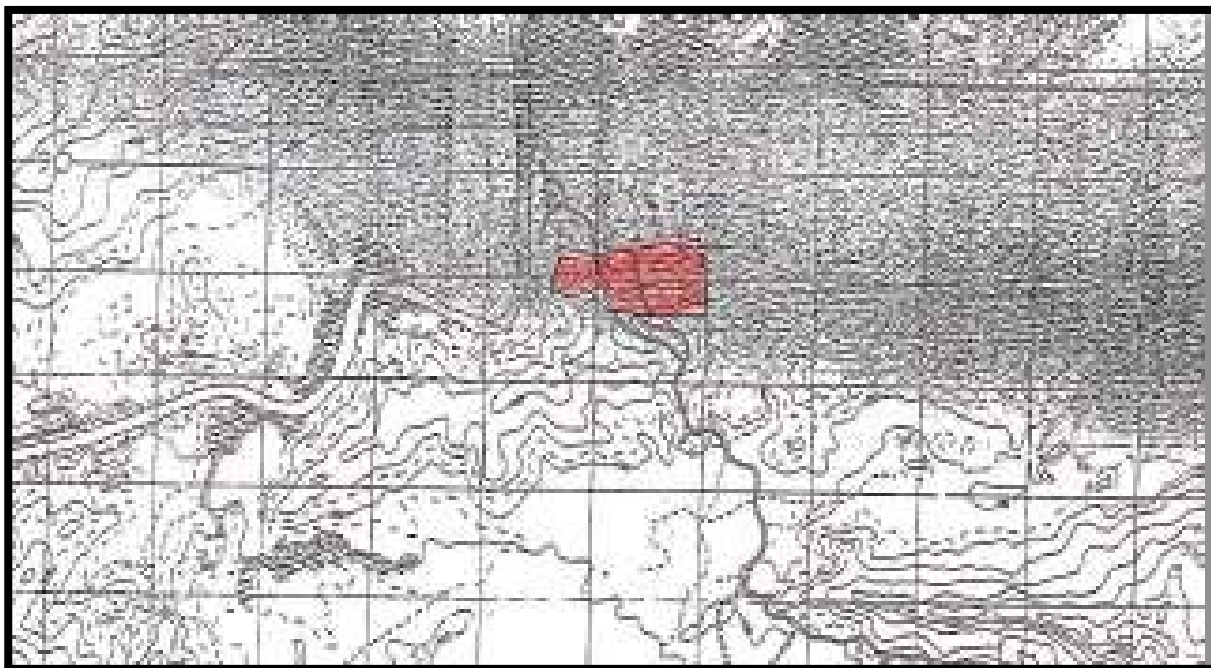


Figure 3: Sekona Cocoa Sdn. Bhd. estate (Beruntung Division) map.

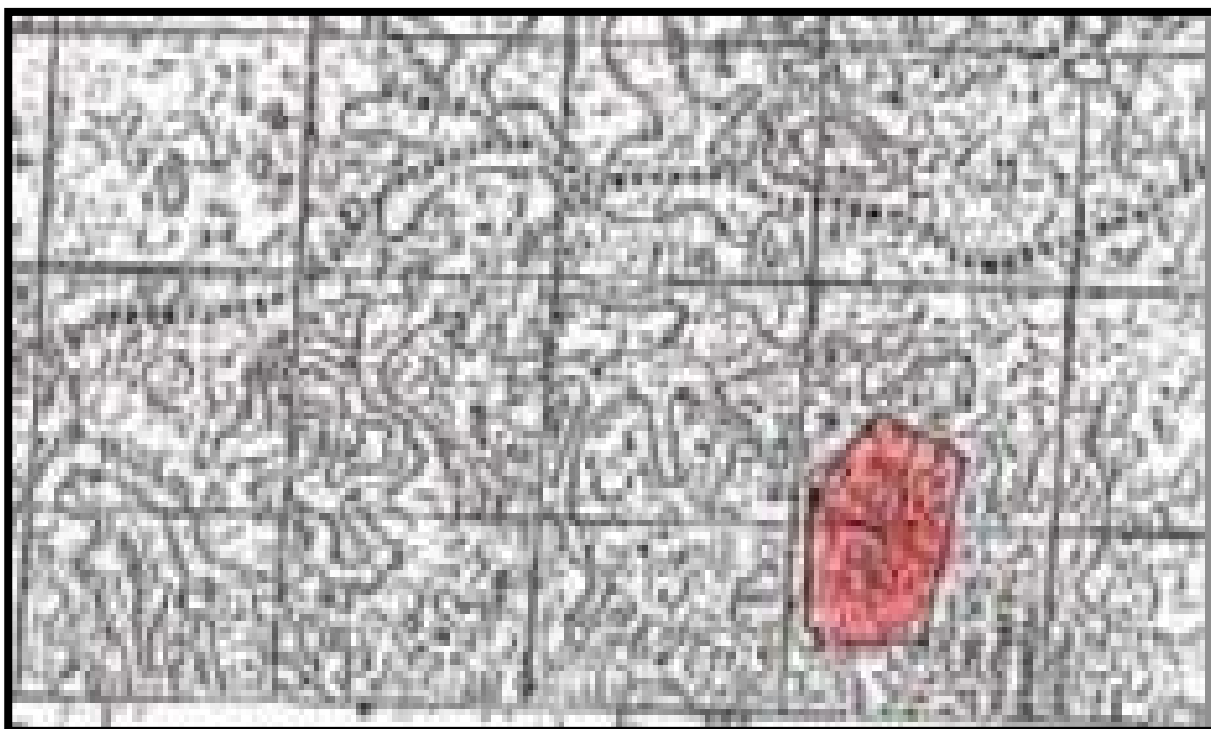


Figure 4: Sekona Cocoa Sdn. Bhd. estate (Sekong Division) map.

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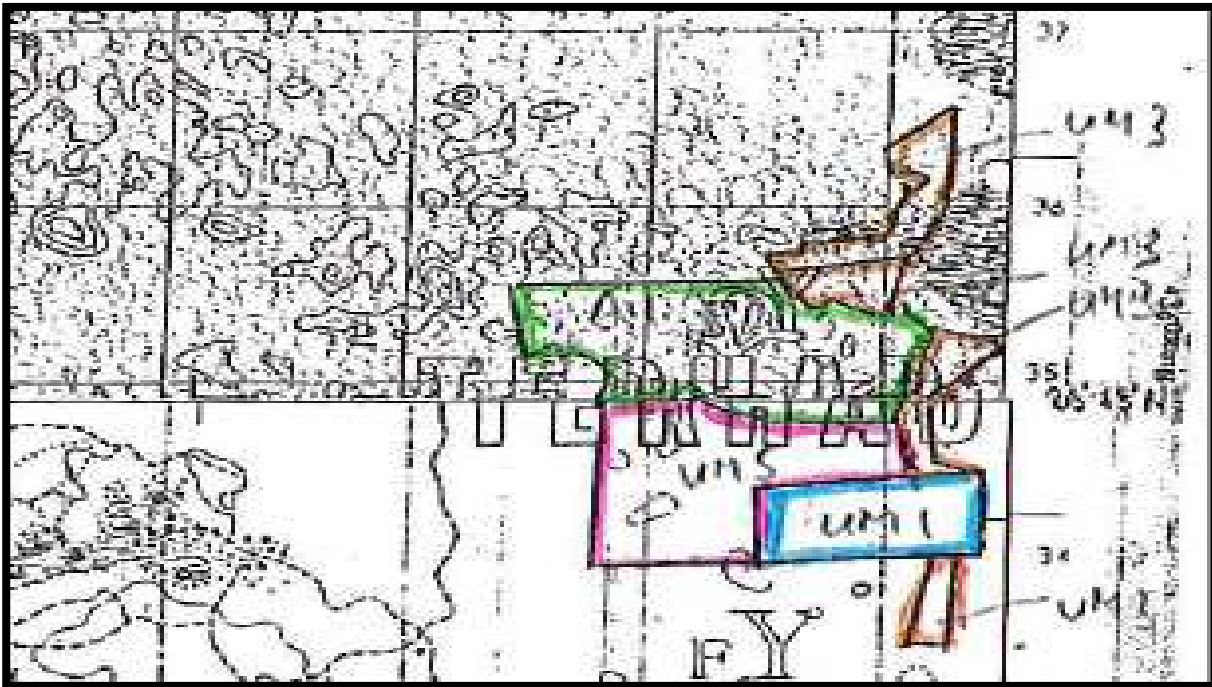


Figure 5: Sekona Cocoa Sdn. Bhd. estate (UM1 and UM5 divisions) Palmrise Sdn. Bhd. estate (UM2 division) and Gainside Div. Sdn. Bhd. estate (UM3 division) map.

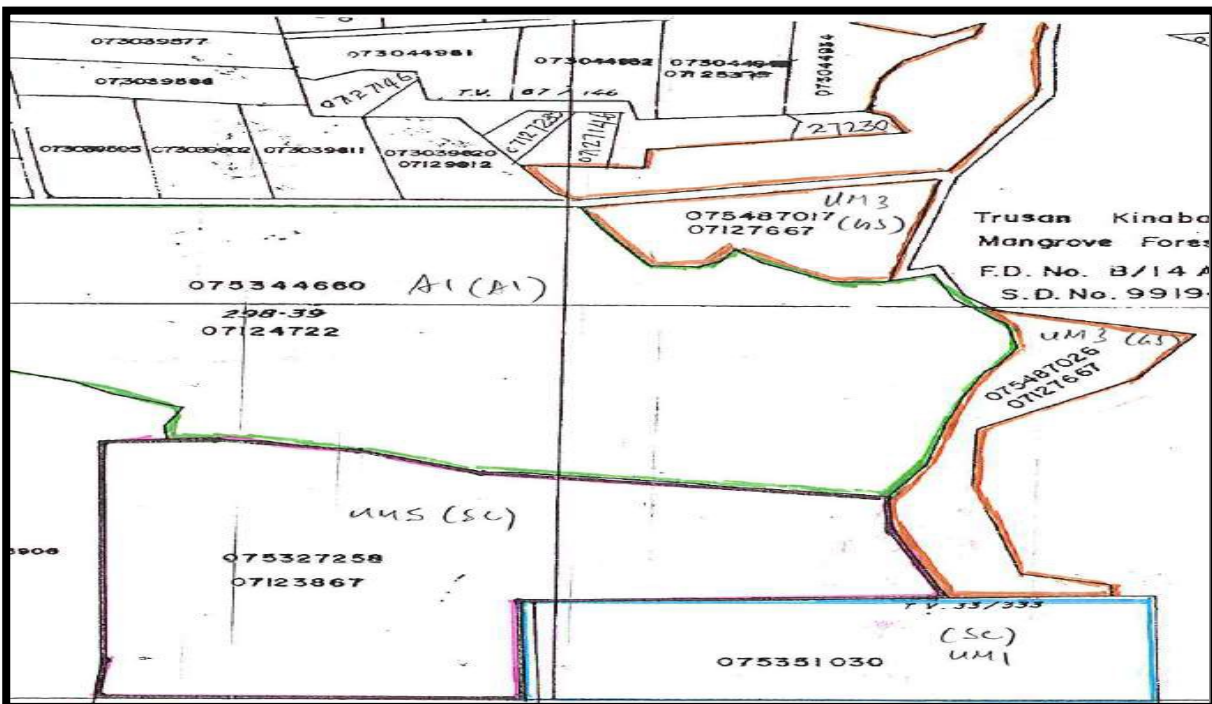


Figure 6: Agriculturist Inc Sdn. Bhd. estate map.

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## 2. CERTIFICATION ASSESSMENT

### 2.1. ASA 03

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

#### 2.1.1. Surveillance 03 Audit:

The Surveillance 03 audit is carried out on 19/09/2023 to 21/09/2023 covering 3 selected estates – Sekona Cocoa Sdn Bhd (Ladang Kota), Farming System Sdn Bhd (Ladang Untung) and Gainside Sdn Bhd (UMR 3).

During the last surveillance audit, there are 1 Major and 2 Opportunity of Improvement (OFI) are raised.

During this surveillance 03 audit, the major and minor non-compliance raised in the last audit, the audit team has review by means of physical inspection of estate(s), conduct interviews, review and verify documents that are established, corrected and implemented appropriately by the estate management. The corrective measures implemented could be verified as appropriate.

The major non-conformances raise during the surveillance 03 audit are closed out by means of documents review that are establish, revised and implemented appropriately and preventive actions taken.

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

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

### 2.2. Stakeholders' Consultation

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

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

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 18/08/2023 to announce the audit of the certified unit. As at audit date on 19/09/2023 there are no comments received.

### 2.3. 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.



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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Sekona Cocoa Sdn Bhd (SCSB) group established MSPO Policy document. No.: SKG-PS dated 01/12/2019 signed by Managing Director.</p> <p>Site inspection sighted MPSO policy is displayed at estates notice board.</p> <p>From document review of list of training, MSPO policy briefing carried out as follows:</p> <ol style="list-style-type: none"> <li>1. Sekona Cocoa Sdn Bhd (SCSB) on 13/07/2023;</li> <li>2. Gainside Sdn Bhd (GSSB) on 13/07/2023;</li> <li>3. Farming System Sdn Bhd (FSSB) on 13/07/2023.</li> </ol> <p>Field interviews with sampled chemical sprayers and harvesters informed they have been briefed on the MSPO policy.</p>	Yes
4.1.1.2	<p>SCSB group established MSPO Policy document. No.: SKG-PS dated 01/12/2019 signed by Managing Director.</p> <p>The policy describes SCSB shall also strive for continual improvement by harnessing its resources of people, process and technology in order to ensure the continuous production of oil palm products in sustainable manner and all the above plan subject to the financial standing and ability of compliance.</p>	Yes
4.1.2.1	<p>SCSB group established Internal audit SOP Doc. No: SKGOP-MP1 rev. 00 dated 01/12/2019.</p> <p>SOP include flow chart:</p> <ol style="list-style-type: none"> <li>1. Internal audit schedule;</li> <li>2. Prepare audit;</li> <li>3. Carry out audit;</li> <li>4. Agreed on findings;</li> <li>5. Prepare audit;</li> <li>6. Follow up review action;</li> <li>7. Review in Management review;</li> </ol> <p>The flow chart states the internal audit conduct once per year.</p> <p>The audit carried out</p> <ol style="list-style-type: none"> <li>1. SCSB on 07/07/2023;</li> <li>2. GSSB on 29/07/2023;</li> <li>3. FSSB on 07/07/2023.</li> </ol> <p>Reviewed the internal audit report confirm no finding raised during Internal Audit.</p>	Yes
4.1.2.2	<p>SCSB group established Internal audit SOP Doc. No: SKGOP-MP1 rev. 00 dated 01/12/2019.</p> <p>The flow chart states internal audit to be carried out once per year.</p> <p>The audit carried out</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	1. SCSB on 07/07/2023; 2. GSSB on 29/07/2023; 3. FSSB on 07/07/2023.  Reviewed the internal audit report confirm no finding raised during Internal Audit.	
4.1.2.3	SCSB group established Internal audit SOP Doc. No: SKGOP-MP1 rev. 00 dated 01/12/2019.  The SOP flow chart describes that result of audit to be reported in management review.  SCSB carried out management review meeting on 08/08/2023. The meeting minute include discussion on internal audit input.	Yes
4.1.3.1	SCSB group established SOP Management review Doc. No: SKGOP-MP1 rev 00 dated 01/12/2019.  The SOP describes as follow:  Section 4.1 describe management review meeting will be carried out at least once a year.  Section 4.1 (iii) The agenda of meeting shall include the following: <ol style="list-style-type: none"> <li>1. Status of outstanding issues from;</li> <li>2. Changes, improvement or modification of the sustainability management system;</li> <li>3. Internal and external audit findings on Sustainability Management System.</li> </ol> Review on the management review minutes of meeting, SCSB group carried out the meeting on 08/08/2023 include discussion on internal audit input.	Yes
4.1.4.1	SCSB group established Continual Improvement SOP Doc. No: SKGSOP-MP1 dated 01/07/2021.  The SOP describes as follows:  To identify the needs based on a consideration of social and environmental impacts, company practices and stakeholder needs.  SCSB group established the Continual Improvement Plan (CIP) dated 15/06/2023 which includes social, safety and environmental aspects.  Example: Social CIP Activity: Legalised foreign workers; Expected outcome: All illegal workers are legalized; Timeline: 30/09/2024; Person Incharge: Admin Clerk;	Yes

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<b>Principle 1: Management Commitment &amp; responsibility</b>		
Indicator	Summary of Assessment	Compliance
	Review the follow up letter to immigration department of Malaysia dated 01/07/2023 to legalized the foreign workers.	
4.1.4.2	<p>SCSB group established new information and techniques and flow chart, Document No.: SKG-NIT-001 dated 01/12/2019.</p> <p>The flow chart describes:</p> <p style="padding-left: 40px;">Initial part of communication for new technology supplier or product; until the implementation and monitoring for further improvement.</p> <p>Site interviews with estate staffs informed no new technology implemented by SCSB group.</p>	Yes
4.1.4.3	<p>SCSB group established new information and techniques and flow chart, Document No.: SKG-NIT-001 dated 01/12/2019.</p> <p>The SOP describes under implementation and control (1) to train the operators or the employees involved in the implementation, techniques or equipment.</p> <p>Site interviews with estate staffs informed no new technology implemented by SCSB group.</p>	Yes

<b>Principle 2: Transparency</b>		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>SCSB group has established consultation and communication procedure under company's procedure with document number SKG-CC; Rev. No.: 00, dated 01/12/2019.</p> <p>The above procedure is found applicable to all relevant stakeholders including external and internal stakeholder. The procedure indicates the flow chart of consultation and communication process of the company. The methods of consultation are through:</p> <ol style="list-style-type: none"> <li>1. Circular;</li> <li>2. Meeting;</li> <li>3. Training/Talk/Briefing.</li> </ol> <p>In addition, SCSB also has established 'Borang Maklumbalas' as a mechanism to request information by the stakeholders. It was found circular, and memo were displayed in the office notice board for internal stakeholder especially for working hours and updated work procedure as well.</p> <p>Stakeholders meeting for all sampled estates for internal and external stakeholders was carried out on 08/06/2023. The meeting purposed is to gathered feedback from the relevant stakeholders for all estates under SCSB group.</p>	Yes
4.2.1.2	<p>'List of Transparency and Information Documents' was established, dated 03/06/2022. The document stated that the list of transparency document and list of confidential documents.</p> <p>Example of the documents to be made publicly available that is listed in</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>the above documents is as follows:</p> <ul style="list-style-type: none"> <li>• MPOB License;</li> <li>• Trading License;</li> <li>• Diesel Permits;</li> <li>• Company Policies.</li> </ul> <p>Example list of confidential documents are as follows:</p> <ul style="list-style-type: none"> <li>• Financial Report;</li> <li>• Land Title;</li> <li>• Bank Statement;</li> <li>• Company Budget;</li> </ul> <p>During site visit at all visited estates, observed list of publicly available documents displayed at notice boards has been shared and reviewed.</p> <p>As to the date of audit, there is no records of information request made by the stakeholders.</p>	
4.2.2.1	<p>SCSB group has established consultation and communication procedure under company's procedure with document number SKG-CC; Rev. No.: 00, dated 01/12/2019.</p> <p>The above procedure is found applicable to all relevant stakeholders including external and internal stakeholder. The procedure indicates the flow chart of consultation and communication process of the company. The methods of consultation are through:</p> <ol style="list-style-type: none"> <li>1. Circular;</li> <li>2. Meeting;</li> <li>3. Training/Talk/Briefing.</li> </ol> <p>The flowchart had divided into 2 main sections, which are communication to employee and other stakeholder and enquiry/issue from employee and other stakeholders. The complaint/grievances had included as part of consultation and communication flowchart where the complaint and grievance timeline to be solved within 14 days.</p>	Yes
4.2.2.2	<p>SCSB group has established 'Sekona Cocoa Group Site Committee Organisation Chart', dated 01/12/2021 and indicates that the person responsible for communication and consultation were mentions and available in the organization chart.</p> <p>Stakeholder were informed the appointed person during stakeholder meeting that was carried out on 08/06/2023.</p>	Yes
4.2.2.3	<p>List of Stakeholder dated 06/07/2022 is made available during the audit that specifying the name of PIC, position of PIC and contact no. including government agencies, neighbouring estate and vendor/suppliers.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	Latest stakeholders meeting was carried out on 08/06/2023 and attended by relevant stakeholders for SCSB groups. Attendance and minutes meeting were made available during the audit.	
4.2.3.1	<p>SCSB group established Traceability procedure, SKG-traceability; Rev. No.: 00, dated 01/12/2019 and SKGSOP-MP 6; Rev. No.: 00, dated 01/12/2019 were and was verified during the audit. The procedure has further explained on the traceability mechanism in the estates. Flow chart of estates FFB traceability includes from harvesting activities in the estates to the mill. Furthermore, the procedure objectives is to ensure the handling of outgoing FFB are carried out in the proper manner to ensure traceability and meet the sustainability requirement.</p> <p>Among documents that has been reviewed are as follows:</p> <ol style="list-style-type: none"> <li>1. Weighbridge ticket from mill;</li> <li>2. FFB crop dispatch note;</li> <li>3. Monthly FFB statement from mill;</li> <li>4. FFB crop report.</li> </ol> <p>In practice, all estates under SCSB using FFB crop despatch note to record FFB from field, then recorded into FFB crop report. All FFB from the estates under SCSB group are sent to respective mill which has been select by the management to purchase FFB.</p> <p>All the figure in the above documents can be trace and tally. Furthermore, the FFB crop despatch note from estate and weighbridge ticket from mill are found well maintained. Traceability of FFB from field / block to mill can be demonstrate clearly.</p> <p>Weight of FFB is based on mill's weighbridge ticket. Weighbridge ticket from mill have been sampled, for example:</p> <p><b>GSSB</b></p> <ul style="list-style-type: none"> <li>• Ticket no.: FFB23010238W, date 10/08/2023, 10.34 mt;</li> </ul> <p>It is tallied with the estate's FFB delivery chit as follows:</p> <ul style="list-style-type: none"> <li>• FFB Crop Despatch Note no.: 1873, date 10/08/2023.</li> </ul> <p><b>FSSB</b></p> <ul style="list-style-type: none"> <li>• Ticket no.: FFB23009032W, date 31/08/2023, 3,800 kg</li> </ul> <p>It is tallied with the estate's FFB delivery chit as follows:</p> <ul style="list-style-type: none"> <li>• FFB Crop Despatch Note no.: 6524, date 31/08/2023</li> </ul> <p><b>SCSB</b></p> <ul style="list-style-type: none"> <li>• Ticket no.: FFB23007859W, date 03/08/2023, 4,140 kg</li> </ul> <p>It is tallied with the estate's FFB delivery chit as follows:</p> <ul style="list-style-type: none"> <li>• FFB Crop Despatch Note no.: 19981, date 03/08/2023</li> </ul>	Yes
4.2.3.2	SCSB group has carried out regular inspection of compliance with the traceability system. Regular inspection on compliance of the system is	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>verified by the PIC/manager of the respective estates. Moreover, the periodical monitoring of the compliance of the established system against MSPO standard is performed through the internal audit. Internal audit was carried out on 29/07/2023 at all sampled estates. It has been verified in the internal audit report and checklist at all sampled estates and no non compliances finding related to the traceability system established.</p> <p>Furthermore, documents review on daily harvesting records, the traceability system recorded on daily basis and verified by estate in charge. Evidence of bunches, tonnage and blocks record were made available in the FFB crop report.</p>	
4.2.3.3	As stated in the section 7.0 of 'Traceability Procedure', dated 01/12/2019, estate manager, assistant manager and weighbridge clerk of the respective estates are responsible to implement and maintain traceability system.	Yes
4.2.3.4	<p>All sampled estates have maintained transportation documentation to the palm oil mill covering FFB crop dispatch note, mill weighbridge ticket, FFB crop report and FFB monthly statement from mill as means to record all transportation of the FFB to the palm oil mill. This has been verified in the indicator 4.2.3.1</p> <p>Reviewed and verified traceability documents includes FFB records, FFB transportation records, despatch note, and weighbridge tickets were kept since 2020.</p> <p>As stated in the updated version of the traceability procedure under SCSB group with document number SKGSOP-MP6; Rev. No.: 00, dated 01/12/2019, the traceability records which is including sales and transportation of FFB are maintained for 5 years.</p>	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>SCSB group has listed laws applicable to their operations in document entitled 'Legal Register', updated on 01/01/2023.</p> <p>SCSB group is operating in compliance with most of the applicable local, state, national and ratified international laws and regulations. SCSB group has listed all licenses and permits hold by all estates under SCSB to monitor the validity and the list was updated on 18/06/2023.</p> <p>Example of regulatory documentations verified during the audit are as follows:</p> <p><b>GSSB</b></p> <ul style="list-style-type: none"> <li>Trading License (Reg. No: R19719/2011) valid until 31/12/2023;</li> <li>MPOB License No. 618918002000 valid until 30/11/2023 with purpose <i>Menjual dan mengalih FFB.</i></li> </ul> <p><b>SCSB</b></p> <ul style="list-style-type: none"> <li>Trading License (Reg. No: R30071/00) valid until 31/12/2023;</li> </ul>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>MPOB License No. 561753002000 valid until 31/05/2024 with purpose <i>Menjual dan mengalih FFB</i>;</li> <li><i>Lesen Untuk Menggaji Pekerja Bukan Pemastautin [Sekyen 118, Ordinan Buruh (Sabah Bab 67)]</i> (JTK.H.SDK.600-4/1/1/01261/006964) valid until 28/09/2023.</li> </ul> <p><b>FSSB</b></p> <ul style="list-style-type: none"> <li>Trading License (Reg. No: R30071/00) valid until 31/12/2023;</li> <li>MPOB License No. 438407301000 valid until 30/06/2024 with purpose <i>Menjual dan mengalih FFB</i>;</li> <li><i>Lesen Untuk Menggaji Pekerja Bukan Pemastautin [Sekyen 118, Ordinan Buruh (Sabah Bab 67)]</i> (JTK.H.SDK.600-4/1/1/01136/007960) valid until 29/07/2024.</li> </ul>	
4.3.1.2	<p>SCSB group has listed laws applicable to their operations in document entitled 'Legal Register', updated on 01/01/2023. Among of laws listed in the documents are as follows:</p> <ul style="list-style-type: none"> <li>Minimum Wages Order 2022;</li> <li>Sabah Water Resources Enactment 1998;</li> <li>Pesticides Act 1974;</li> <li>Environment Quality Act 1974.</li> </ul>	Yes
4.3.1.3	<p>SCSB group has listed laws applicable to their operations in document entitled 'Legal Register', updated on 01/01/2023. The new amendments of laws were list are:</p> <ul style="list-style-type: none"> <li>Minimum Wages Order 2022;</li> <li>Environmental Quality (Amendment) Act 2012.</li> </ul> <p>According to the PIC, the list will be updated, when necessary, as there is any new amendments of laws coming into force.</p>	Yes
4.3.1.4	<p>SCSB group established Mechanism for Implementation of Legal Requirements and System for Tracking Changes in The Law with document no.: SKG-Legal; Rev. No.: 00, dated 01/12/2019.</p> <p>Referring to the above procedure, stated General Manager of SCSB is responsible to monitor compliance and to update any changes or amendments in legal requirements.</p>	Yes

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Principle 3: Compliance to legal requirements																																
Indicator	Summary of Assessment	Compliance																														
4.3.2.1	<p>SCSB group has ensured that their estates activities not diminish the land use rights of other users as evident in the valid land title of all visited estates indicating correct land title terms which specifies the purpose of the planting of the oil palm in the respective land. All land titles are issued by Sabah Land Authority. Further verification indicates that ownership of the land title is belongs to the estate under SCSB group.</p> <p>Example of land title verified during the audit are as follows:</p> <table border="1"> <thead> <tr> <th>Title No.</th><th>Special Terms</th><th>Area</th></tr> </thead> <tbody> <tr> <td colspan="3"><b>GSSB</b></td></tr> <tr> <td>CL 075487026</td><td>Cultivation of oil palm</td><td>13.48 Ha</td></tr> <tr> <td>CL 075487035</td><td>Cultivation of oil palm</td><td>7.97 Ha</td></tr> <tr> <td colspan="3"><b>SCSB</b></td></tr> <tr> <td>CL 095314935</td><td>Cultivation of an agricultural crop and economic value</td><td>16.75 Ha</td></tr> <tr> <td>CL 095314944</td><td>Cultivation of an agricultural crop and economic value</td><td>16.70 Ha</td></tr> <tr> <td colspan="3"><b>FSSB</b></td></tr> <tr> <td>CL 075368946</td><td>Cultivation of an agricultural crop and economic value</td><td>42.77 Acres</td></tr> <tr> <td>CL 075368955</td><td>Cultivation of an agricultural crop and economic value</td><td>43.47 Acres</td></tr> </tbody> </table>	Title No.	Special Terms	Area	<b>GSSB</b>			CL 075487026	Cultivation of oil palm	13.48 Ha	CL 075487035	Cultivation of oil palm	7.97 Ha	<b>SCSB</b>			CL 095314935	Cultivation of an agricultural crop and economic value	16.75 Ha	CL 095314944	Cultivation of an agricultural crop and economic value	16.70 Ha	<b>FSSB</b>			CL 075368946	Cultivation of an agricultural crop and economic value	42.77 Acres	CL 075368955	Cultivation of an agricultural crop and economic value	43.47 Acres	Yes
Title No.	Special Terms	Area																														
<b>GSSB</b>																																
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4.3.2.2	<p>All visited estates has a valid land title indicating the correct ownership as mentioned in the indicator 4.3.2.1.</p> <p>SCSB group land titles are Country Lease issued by the Sabah Land Authority with land tenure of 99 years and land use for cultivation of oil palm or agriculture crop of economic value.</p>	Yes																														
4.3.2.3	<p>Observation made during the site visit at all sampled estates indicates that the estates are boundary with either plantation company and/or smallholders and/or private company.</p> <p>Boundary markers such as boundary stones have been erected and maintained along the estate's boundary is verified during site visit at SCSB and GSSB.</p> <p><b>Major non-conformity 01:</b></p> <p>However, further verification carried out during the site visit at FSSB observed that there is no demarcation of boundary visible at the boundary adjacent to Genting Plantations estate.</p>	No																														



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<b>Principle 3: Compliance to legal requirements</b>		
Indicator	Summary of Assessment	Compliance
4.3.2.4	SCSB group land titles are country lease issued by Sabah Land Authority. No dispute from previous owners.	Yes
4.3.3.1	SCSB group land titles are Country Lease issued by Sabah Land Authority with the land use for cultivation of oil palm or agriculture crop of economic value.  Therefore, there are no native or customary sub-lease land in SCSB land titles.	Yes
4.3.3.2	SCSB group land titles are Country Lease issued by Sabah Land Authority. No customary land title listed in the summary of land titles. Therefore, no map established.	Yes
4.3.3.3	SCSB group land titles are issued by Sabah Land Authority. No customary land title listed in the summary of land titles. Therefore, no FPIC or negotiation document established.	Yes

<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
Indicator	Summary of Assessment	Compliance
4.4.1.1	SCSB group established Social Impact Assessment procedure document number: SKG-SOP-MP9, revision number: 00, dated 01/12/2019.  The SIA includes: 1. Identification of social impact; 2. Impact and aspect analysis.  SCSB carried out SIA dated 26/12/2023. The assessment includes discussion on social related activities, its positive and negative impacts and action plan.  Example of positive impact: Aspect : Job opportunities; Positive impact: Provide job opportunities for local people; Action: Prioritize the local people for job opportunities;  Example of negative impact: Aspect: Home maintenance and upgrade; Negative impact: Limited resources; Action: Company to allocate budget by phases.	Yes
4.4.2.1	SCSB group established complaint and grievance procedure, document number: SKGPOM-MP 4, dated 01/12/2019.  The procedure describes: 1. Person in charge is Human Resources Department; 2. Timeline on addressing the complaint was within 14 days; 3. Complaint to be recorded on complaint record book.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Site inspection sighted complaint and grievance procedure displayed at estates notice board.</p> <p>Field interviews with sampled chemical sprayers and harvesters informed, they had been briefed on complaint and grievance dated 13/07/2023.</p>	
4.4.2.2	<p>SCSB group established complaint and grievance procedure, document number: SKGPOM-MP 4, dated 01/12/2019.</p> <p>The procedure states complaint and grievance shall be address within 14 days.</p> <p>Document review on GSSB, FSSB and SCSB estates complaint record, no complaint lodged as of audit date.</p>	Yes
4.4.2.3	<p>Site verification and interview with FSSB and SCSB workers informed, the complaint and grievance forms and box are placed at estates office that can be access by all workers and stakeholders.</p>	Yes
4.4.2.4	<p>Document reviewed on briefing records, SCSB carried out complaint and grievance procedure training dated 13/07/2023.</p> <p>Field interviews with sampled chemical sprayers and harvesters informed, they had been briefed on complaint and grievance.</p>	Yes
4.4.2.5	<p>Review on GSSB, FSSB and SCSB complaint records, no complaints lodged for last 24 months.</p>	Yes
4.4.3.1	<p>SCSB group provides job opportunity to local communities for estates operation and office admin work.</p> <p>Site interviews with estates staff confirmed several of them are from local communities.</p>	Yes
4.4.4.1	<p>SCSB group established Safety &amp; Health Policy dated 01/12/2019 signed by Managing Director.</p> <p>The policy states that 'SCSB to ensure, so far as is practicable, the safety, health, and welfare at work of all employees and other parties which involved with the activities of the company'.</p> <p>OSH Policy briefing and OSH plan dated 13/07/2023 carried out by SCSB estate in charge.</p>	Yes
4.4.4.2	<p>a</p> <p>SCSB group established Safety and Health policy dated 05/03/2019 signed by Managing Director.</p> <p>Site inspection sighted safety &amp; health policy is made available at estates notice boards.</p> <p>Field interviews with sampled chemical sprayers and harvesters informed, they had been briefed on safety and health policy dated 13/07/2023.</p>	Yes
	<p>b</p> <p>SCSB group established Identification of risks for all operations dated 01/02/2022 by field staff.</p> <p>The HIRARC assessment Includes all relevant field activities. The HIRARC table include activity, hazards, risk and effects, risk</p>	No

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>assessment (consequence, likelihood, risk rating), existing control, PIC, risk assessment after control and date review</p> <p>Example:            Example:            Activity: Manuring;            Hazard: Slip and fall down;            Potential risk: Fracture or sprain;            Existing Control: Regular safety briefing &amp; training, PPE;            Risk rating before control: C2, L3, Risk score 6 Medium;            Control risk proposal: Refresher safety briefing;            Risk rating after control: C1, L3, Risk score 3 Low;            PIC: Manager, Supervisor and Mandore.            Review the training for SOP Harvesting dated 13/07/2023</p> <p><b>Major non-conformity 02:</b></p> <p>SCSB HIRARC dated 01/02/2020 not include risk assessment for replanting activities.</p> <p>SCSB HIRARC for FFB loading at Ramp not include the activities for unload FFB from Ramp and hazard identification of poor ramp condition.</p> <p>SCSB not established the SOP for ramp operation.</p>	
c i	<p>SCSB group established Annual Training Programme year 2023 dated 15/03/2023.</p> <p>Document review on training records, FSSB, GRSB and SKSB estates carried out trainings on chemical spraying SOP dated 13/07/2022.</p>	Yes
c ii	<p>Site visit sighted SDS available at estates chemical, lubricant and fertilizer store. The chemicals are arranged and kept in store properly with original label.</p>	Yes
d	<p>SCSB group established records of PPEs issuance and review on the records are maintained and updated.</p> <p>Type of PPE for activity in accordance to HIRARC and CHRA assessment is identified.</p> <p>Example: FSSB estate chemical sprayer;            PPE: Nitrile Glove, Goggles, Apron, N95 respirator, rubber boots.</p>	Yes
e	<p>SCSB group established 'List of SOP' for safe handling and storage of chemical.</p> <p>The list includes:</p> <ol style="list-style-type: none"> <li>SOP for Chemical handling and storage document ref.: SKGSOP-BHNKIMIA dated 01/12/2019;</li> </ol>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>2. SOP for Safe handling of chemical, pesticides and fertilizer document ref.: SKGSOP-OP11 dated 01/12/2019;</p> <p>3. SOP for Chemical store document ref.: SKGSOP-OP12 dated 01/12/2019;</p> <p>4. SOP for Chemical premixing document ref.: SKGSOP-OP13 dated 01/12/2019.</p> <p>Site inspections at estates chemical stores sighted all chemicals are arranged and kept in store properly with original label.</p> <p>Document review on training records, training on safety work practice at chemical store briefed to estates workers dated 13/07/2023.</p> <p>Field interviews with sampled chemical sprayers and harvesters informed, they have been briefed on safety work practice at chemical store procedure.</p>	
f	SCSB group appoints General Manager to oversee the health and safety aspects of all 5 estates operation activities.	Yes
g	<p>SCSB group established Operational Safety and Health Plan, document number: SKGSOP-PAR dated 26/08/2020, which stated frequency for safety and health meeting is once a year.</p> <p>SCSB carried out centralize safety meeting dated 08/08/2023. The meeting attended by estates workers and managements and discussed on safety and health matters.</p>	Yes
h	<p>SCSB group Accident and Emergency Response Plan document ref.: SKGSOP-MP10 dated 01/02/2020.</p> <p>Site visit to estates sighted emergency evacuation layout plans, assembly point and contact details available at estates office and housing notice boards.</p>	Yes
i	<p>SCSB group has carried out the First Aid training for FSSB, PSB and GSB estates workers dated 02/11/2022.</p> <p>Site interviews with estates mandores and site visit to estate facilities confirmed first aid kit available and replenish accordingly.</p>	Yes
j	<p>SCSB group records of accidents and injuries are kept and reported during Safety and health meeting.</p> <p>The estates annual Accident Report for year 2022 submitted to DOSH dated 10/01/2023 with zero accident reported.</p>	Yes
4.4.5.1	<p>SCSB group Social Policy, dated 01/12/2019 signed by Managing Director.</p> <p>The policy states respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations.</p> <p>Document review, SCSB estates training on social policy carried out on 13/07/2023.</p>	Yes

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<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled chemical sprayers and harvesters informed, they had been briefed on social policy.	
4.4.5.2	<p>SCSB group established Social Policy, dated 01/12/2019 signed by Managing Director.</p> <p>The policy states respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations.</p> <p>The policy states on company does not engage in or support discriminatory practices and provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing.</p> <p>Site visit sighted company policies are display at FSSB and SCSB estates notice board.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed, they had been briefed on social policy dated 13/07/2023.</p>	Yes
4.4.5.3	<p>SCSB group estates workers are paid either daily rate or piece rate.</p> <p>The contract agreement are signed by workers and management.</p> <p>SCSB group established list of piece rate dated 01/01/2023.</p> <p>Field interviews with sampled chemical sprayers and harvester informed they had been briefed on the list of piece rate and agreed with the rate pay.</p> <p>The pay slip indicates the workers' pay in line with agreed hourly rate or list of piece rate and Minimum Wages Order 2022.</p> <p><b>Major non-conformities 03:</b></p> <p>SCSB group established records of payment for all workers. However based on document review and field interviews with sampled workers, identified shortcomings against Sabah Labour Ordinance (Sabah Cap.67) as below:</p> <ol style="list-style-type: none"> <li>1. Wages is not paid during Public Holiday; Example : Merdeka Leave.</li> </ol>	No
4.4.5.4	SCSB group did not engage any contractors, therefore, no contractor worker payslips were available for review.	Yes
4.4.5.5	SCSB group established list of estates workers dated 01/06/2023. The information includes name, gender, date of birth, date joined, job description and nationality.	Yes
4.4.5.6	<p>SCSB group established employment contract for every worker recruited.</p> <p>Estate workers are briefed on the working contract terms and conditions, wage, and copy is provided.</p> <p>SCSB group employment contract include the term and condition of job scope, method and timeline of salary payment, insurance &amp; medical coverage, annual leave entitlement, rest day and sick leave information.</p>	Yes

## MSPO Certification Summary Report

Company Name: Sekona Cocoa Sdn Bhd  
 Certifying Unit: Sekona Cocoa Sdn Bhd  
 Client Number: 92-150  
 Audit Type: ASA 03  
 Mode of Audit: Onsite

Principle 4: Social Responsibility, health, safety and employment conditions								
Indicator	Summary of Assessment	Compliance						
	Field interviews with sampled chemical sprayers and harvesters informed, they had been briefed on the contract terms and conditions and received a copy after signed.							
4.4.5.7	<div>SCSB group established working hour's procedure, document number: SK/G/SOP-27 dated 01/12/2019.</div> <table><tr><td>Working time</td><td>7:00 am – 12:00 pm</td></tr><tr><td>Rest time</td><td>12:00pm – 2:00pm</td></tr><tr><td>Working time (continue)</td><td>2:00pm – 5:00pm</td></tr></table> <div>SCSB group estates workers attendance are recorded on check roll during morning muster.</div>	Working time	7:00 am – 12:00 pm	Rest time	12:00pm – 2:00pm	Working time (continue)	2:00pm – 5:00pm	Yes
Working time	7:00 am – 12:00 pm							
Rest time	12:00pm – 2:00pm							
Working time (continue)	2:00pm – 5:00pm							
4.4.5.8	<div>SCSB group established working hour's procedure, document number: SK/G/SOP-27 dated 01/12/2019.</div> <div>Field interviews with sampled chemical sprayers and harvester's management and workers informed overtime is not practiced.</div>	Yes						
4.4.5.9	<div>SCSB group established payslips for all workers documenting wage for the month and details of work and payment.</div> <div>Estates workers are paid either piece rate or hourly rate.</div> <div>The pay slip indicates the workers' pay are in line with agreed hourly rate or list of piece rate.</div>	Yes						
4.4.5.10	Field interviews with sampled chemical sprayers and harvesters informed, SCSB group provide benefits for such as medical care, housing, water, electricity and SOCSO.	Yes						
4.4.5.11	<div>SCSB group estates housing adopts the plantation industry best practices for living quarters.</div> <div>Site visits to estates housing compound confirmed basic amenities are provided and maintained.</div>	Yes						
4.4.5.12	<div>SCSB group established Social Policy, dated 01/12/2019 signed by Managing Director.</div> <div>The policy states to prevent sexual harassment and violence against women workers and other community.</div> <div>Document review on estates complaint records, there is no complaint lodge for sexual harassment.</div> <div>Field interviews with sampled chemical sprayers and harvesters informed, they had been briefed on social policy dated 13/07/2023.</div>	Yes						
4.4.5.13	<div>SCSB group established Social Policy, dated 01/12/2019 signed by Managing Director.</div> <div>The policy states respecting workers right to form or join trade union.</div> <div>Document review indicates the estates carried out training on social policy dated 13/07/2023.</div>	Yes						

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<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled chemical sprayers and harvesters informed, they have no interest to form or join any union.	
4.4.5.14	<p>SCSB group established Human Right Policy, dated 01/12/2019 signed by Managing Director.</p> <p>The policy states to promote the wellbeing of children, and safeguard them from any form of ill treatment or exploitation, including child sex tourism, child trafficking, and child labour and child pornography.</p> <p>Based on document review on estates list of workers and interviews with estates workers, there are no workers hired below 18 years old.</p>	Yes
4.4.6.1	<p>SCSB group established training program 2023 dated on 15/03/2023, include the topics for environmental, safety and health.</p> <p>Document review of training attendance list confirm the programme includes staffs and workers.</p> <p>Based on the program established, SCSB group estates conduct training for environmental, safety and health as below:</p> <p>Example:</p> <p><u>FSSB estate:</u></p> <ol style="list-style-type: none"> <li>1. MSPO policy on 13/07/2023;</li> <li>2. Harvesting procedure on 13/07/2023;</li> <li>3. Manuring procedure on 13/07/2023;</li> <li>4. Spraying procedure on 13/07/2023;</li> <li>5. Fire extinguisher on 13/07/2023.</li> </ol>	Yes
4.4.6.2	<p>SCSB group established training programme according to the job task.</p> <p>Training matrix is establish for individual workers to identify training need for each worker.</p>	Yes
4.4.6.3	<p>SCSB group established training program for year 2023 dated 15/03/2023.</p> <p>From document review of training program include the topics as below:</p> <ol style="list-style-type: none"> <li>1. Social Policy dated 01/10/2023;</li> <li>2. Complain and Grievances procedure 01/10/2023;</li> <li>3. Occupational Safety &amp; Health Policy 01/10/2023.</li> </ol>	Yes

<b>Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>SCSB group established Environmental policy dated 01/12/2019 signed by Managing Director.</p> <p>The policy describe, the company is committed in minimizing the environmental impact of its operations and understand the importance of conserving natural resources.</p>	Yes



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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Site observation sighted Environmental policy is publicly displayed at all sampled estates notice boards.</p> <p>SCSB group conduct briefing on environmental policy to workers as below:</p> <ol style="list-style-type: none"> <li>1. SCSB estate on 17/07/2023;</li> <li>2. GSSB estate on 17/07/2023;</li> <li>3. FSSB estates on 17/07/2023.</li> </ol> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on environmental policy.</p>	
4.5.1.2	<p>a SCSB group Environmental policy dated 01/12/2019 includes objective on strive to promote environmental improvements wherever practical that will ensure a sustainable future.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on environmental policy dated 17/07/2023.</p>	Yes
	<p>b SCSB group established EAIA and Environmental Management Plan, document no.: SKG – EAIA/EMP dated 01/12/2019 has includes all operation activities.</p> <p>Document review on EAIA has includes environment aspects, environment impacts, mitigation, improvement plans, monitoring plan and responsibility person for the action to be taken.</p> <p>Example of field operations:</p> <ol style="list-style-type: none"> <li>1. Premixing area;</li> <li>2. Diesel storage;</li> <li>3. Water supply;</li> <li>4. Pest control.</li> </ol> <p>Example of environmental aspects and impacts:</p> <p>Activity: Pest Control;</p> <p>Aspects: Potential of pesticides spillage;</p> <p>Impacts: Pollution to water source and land;</p> <p>Mitigation: To follow SOPs on pesticides handling and application;</p> <p>Monitoring Plan: Done and on-going process by quarterly monitoring plan;</p> <p>Responsibility: Estate in charge.</p> <p>Pest control programme and pest control application records is reviewed and verified.</p>	Yes
4.5.1.3	<p>SCSB group established EAIA and Environmental Management Plan, document no.: SKG – EAIA/EMP dated 01/12/2019.</p> <p>Activity: Fertilizer application;</p>	Yes



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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Negative Impact: Fertilizer can cause phytotoxicity, contamination of water course from run-off and leaching losses run-off nutrients during application in monsoon season;</p> <p>Positive impact: Fertilizer application is essential for palm growth and crop production and maintain soil nutrients in balance and replacement for taken up by plants;</p> <p>Plan: Vegetation should be maintained along the edges to prevent run-off of fertilizer;</p> <p>Improvement: Conserve buffer zones from any chemical application and training.</p> <p>Fertilizer programme and fertilizer application records is reviewed and verified.</p>	
4.5.1.4	<p>SCSB group established Environmental Management Plan (EMP), doc.no: SKG-EAIA/EMP dated 01/12/2019.</p> <p>EMP has include programme to promote the positive impacts.</p> <p>Example:</p> <p>Activity: Fertilizer applications;</p> <p>Positive impact: Enhance soil nutrients, pruned oil palm fronds can retain the soil moisture;</p> <p>Plan and monitoring: To ensure the timing for fertilizer application;</p> <p>Improvement: To continuous conduct fertilizer training;</p> <p>PIC: Estate In charge.</p> <p>Training on fertilizer handling has been carried out on 13/07/2023 for all estates.</p>	Yes
4.5.1.5	<p>SCSB group established Training programme for year 2023 updated 15/05/2023 includes environmental policy, zero burning, waste management and protection of wildlife.</p> <p>Environmental policy briefing has been carried out to workers on 17/07/2023 for all estates.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on environmental policy.</p>	Yes
4.5.1.6	<p>SCSB group has been carried out latest environmental meeting with workers dated 08/08/2023.</p> <p>Document review, minutes of environmental meeting include topics to discuss consist of wildlife protection, environmental policy, water management, zero burning and wastes management. No environmental issues raised by workers.</p>	Yes
4.5.2.1	<p>SCSB group established baseline for diesel used for 3 years from 2020 to 2022 as a guideline to monitor and compare actual diesel usage in year 2023.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Document review of diesel consumption year 2023 was higher than baseline due to high frequent use for farm tractors during high season crop.</p> <p>Diesel usage for year 2023 from January to August 2023 has been reviewed and verified. Diesel usage is higher compared to 2022 same period due to high crop.</p>	
4.5.2.2	<p>SCSB group established budget for diesel consumption for year 2022 and 2023.</p> <p>The fuel consumption records include farm tractor and genset.</p> <p>Document review, diesel budget for SCSB group for year 2023 is compared against actual usage. The actual diesel usage as at August 2023 is higher compared to budget due to frequent use for farm tractors during high season crops.</p>	Yes
4.5.2.3	<p>SCSB group does not practice renewable energy.</p> <p>Site inspection verified no renewable energy implemented at SCSB.</p>	Yes
4.5.3.1	<p>SCSB group established Waste Management Plan dated 15/09/2021.</p> <p>Waste management plan has identified source of waste consist of gaseous, solid and liquid.</p> <p>Example:</p> <p>Solid Waste</p> <p>Activity: Fertilizer applications;</p> <p>Source: FSSB, SCSB and GSSB estates fields;</p> <p>Type of waste: Empty fertilizer bags;</p> <p>Disposal method: Reuse for loose fruit and domestic waste collection;</p> <p>Monitoring plan: Empty fertilizer bags records.</p> <p>Document review of empty fertilizer bags record for FSSB estate, the volume in store are regularly monitor with latest updated on 01/08/2023.</p>	Yes
4.5.3.2	<p>a SCSB group established Waste Management Plan dated 15/09/2021 includes waste identification, waste product and source of waste.</p> <p>Example:</p> <p>Solid Waste</p> <p>Activities: Chemical spraying;</p> <p>Source: Premixing chemical area;</p> <p>Type of waste: Empty chemical containers;</p> <p>Disposal method: Triple rinsed and reused for chemical spraying;</p> <p>Monitoring plan: Chemical store records;</p> <p>Responsibility: Mandore.</p>	No

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Document review on empty chemical containers record, latest updated on 01/08/2023.</p> <p><b>Major non-conformity 04:</b></p> <p>Review on SCSB group scheduled waste monitoring record for year 2023 confirmed scheduled waste generated by sampled estates audited.</p> <p>However, during site verification, observe the following evidences:</p> <ol style="list-style-type: none"> <li>1. There is no evidence of eSWIS registration to update the scheduled waste inventory records;</li> <li>2. Empty chemical container scattered at workers quarters &amp; field area;</li> <li>3. Environmental contamination of oil spillage at genset rooms and workshop area;</li> <li>4. Burning activities at fertilizer / chemical store and workers quarters area.</li> </ol>	
	<p>b SCSB group established Waste Management Plan dated 15/09/2021 includes waste identification, waste product and source of waste.</p> <p>The plan table contains of activity, impact, mitigation, improvement plan.</p> <p>Solid Waste</p> <p>Activities: Chemical spraying;</p> <p>Type of waste: Empty chemical containers;</p> <p>Disposition method: Triple rinsed and reused for chemical spraying.</p> <p>Document review on empty chemical containers record, the volume in are regularly monitor with latest updated on 01/08/2023.</p> <p>Site inspection sighted all empty containers are properly marked 'X' with red colour and re-used for chemical spraying.</p>	Yes
4.5.3.3	<p>SCSB group established SOP Scheduled Waste, document no.: SKGSOP-OP20 dated 01/12/2019.</p> <p>The procedure describes as follows:</p> <ol style="list-style-type: none"> <li>1. Handling of the generated scheduled waste must be accordance with Environment Quality Regulations (Scheduled Waste) 2005;</li> <li>2. All scheduled waste shall be label and stored at designated store;</li> <li>3. All scheduled waste to be disposed by authorized 3<sup>rd</sup> party.</li> </ol> <p>SCSB group adopt the SDS as additional control of safe handling and storage of chemicals in store.</p> <p>Site inspection sighted all empty containers are properly marked 'X' with red colour and re-used for chemical spraying.</p> <p>SCSB group regularly monitor record for scheduled waste and maintained.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	No disposal of empty pesticide containers by SCSB as the containers re-used back for chemical application at field blocks after triple rinse.	
4.5.3.4	<p>SCSB group established SOP for Empty chemical containers disposal, document no.: SKGSOP-OP16 dated 01/12/2019.</p> <p>The procedure describes as follows:</p> <ol style="list-style-type: none"> <li>1. Empty chemical containers shall not be left after work and to be kept at designated store.</li> <li>2. Empty chemical containers shall be tripled rinse and punctured for disposal except if reuse for chemical spraying activity.</li> <li>3. Punctured empty chemical containers to be disposed by authorized contractor.</li> </ol> <p>SCSB group has carried out briefing for waste management dated 17/07/2023.</p> <p>Field interviews with chemical sprayers, informed they had been briefed on the practices of handling empty chemical containers for reused for chemical application in field.</p>	Yes
4.5.3.5	<p>SCSB group manage their domestic waste by disposal to nearby landfill.</p> <p>Site inspection at landfill, SCSB group practiced segregating domestic waste to minimize the risk impact during disposal.</p>	Yes
4.5.4.1	<p>SCSB group Environmental Management Plan dated 01/12/2019 has identified source of waste into solid, liquid and gases including greenhouse gaseous emissions.</p> <p>Example:</p> <p>SCSB estates</p> <p>Gaseous waste:</p> <ul style="list-style-type: none"> <li>• Source: Farm Tractor / FFB trucks;</li> <li>• Type of waste: Smoke;</li> <li>• GHG produce: Carbon monoxide.</li> </ul> <p>Solid waste:</p> <ul style="list-style-type: none"> <li>• Activities: Fertilizer applications in field;</li> <li>• Type of waste: Empty fertilizer bags;</li> <li>• GHG produce: CH<sub>4</sub>, N<sub>2</sub>O.</li> </ul> <p>Liquid waste:</p> <ul style="list-style-type: none"> <li>• Source: Chemical mixing;</li> <li>• Type of Waste: Chemical spillage at field;</li> <li>• GHG produce: CO<sub>2</sub>.</li> </ul>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.4.2	<p>SCSB group established Waste Management Plan (WMP) dated 15/09/2021, describes in section Waste management include action plans for significant pollutants and emissions.</p> <p>Example:</p> <p>Source of waste: Chemical;</p> <p>Waste generated: Empty chemical containers;</p> <p>Action Plan: All empty chemical containers need triple rinsed and reused for chemical spraying.</p> <p>Site inspection at chemical store, all empty containers are properly marked 'X' with red colour and re-used for chemical spraying.</p>	Yes
4.5.5.1	<p>a SCSB group established Water Management Plan dated 15/04/2023 described the source and usage as follows:</p> <p>The usage of water is generally for domestics, chemical mixing and chemical spraying.</p> <p>Example:</p> <p>Water source: Rain water;</p> <p>Water usage: Domestic and operational;</p> <p>Water source: Pond;</p> <p>Water usage: Operational.</p>	Yes
	<p>b SCSB group do not have streams, rivers or waterways flowing through the estate.</p> <p>Document review on GSB estate map stated there is no river flowing along estate boundary.</p> <p>Site inspection sighted there is no river flowing along estate boundary.</p> <p>Therefore, no monitoring required for incoming and outgoing.</p>	Yes
	<p>c SCSB group established Water Management Plan dated 15/04/2023.</p> <p>SCSB group monitor rainfall data for water optimizing planning of usage in operation and workers housing.</p> <p>Rain harvesting is practiced at premixing area and workers housing.</p> <p>Site inspection sighted chemical mixing activities using rain water and water collection from triple rinse.</p> <p>Site inspection at worker housing and field interviews with sampled harvesters and chemical sprayers informed, water from rain harvesting is used for domestic consumption.</p>	Yes
	<p>d Site inspection and review of estates maps verified there are no rivers or streams within the audited estates.</p> <p>Document review on estates maps been reviewed, no river passing through the estates.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																	
Indicator	Summary of Assessment	Compliance															
	Field interviews with sampled chemical sprayers informed they have been briefed on conserve buffer zone area from any chemical application on 17/07/2023.																
	e SCSB group estates maps been reviewed, no river passing through the estates.  Field interviews with sampled chemical sprayers informed they have been briefed on conservation of buffer zone area from any chemical application.	Yes															
	f Site inspection at SCSB group estates sighted there is no bore well practices.	Yes															
4.5.5.2	SCSB group estates maps been reviewed, no river passing through the estates.  Site inspection sighted there are no bunds, weirs and dams constructed across main river flowing along the estates boundary.	Yes															
4.5.5.3	SCSB group practice rain water harvesting for domestic use and operational use.  Site inspection sighted rain water harvesting practice at the labour quarters and operational activities.	Yes															
4.5.6.1	a SCSB group established Wildlife management plan dated 01/12/2019 to monitor wildlife in and surrounding the estates.  SCSB group identified type of wildlife at all estates.  Example: <table border="1"> <thead> <tr> <th>No</th><th>Malay Name</th><th>English Name</th></tr> </thead> <tbody> <tr> <td>1</td><td>Gajah</td><td>Asian Elephant</td></tr> <tr> <td>2</td><td>Keluang Bakau</td><td>Large Flying Fox</td></tr> <tr> <td>3</td><td>Ular sawa panjang</td><td>Reticulated Python</td></tr> <tr> <td>4</td><td>Babi Hutan</td><td>Bearded Pig</td></tr> </tbody> </table>	No	Malay Name	English Name	1	Gajah	Asian Elephant	2	Keluang Bakau	Large Flying Fox	3	Ular sawa panjang	Reticulated Python	4	Babi Hutan	Bearded Pig	Yes
No	Malay Name	English Name															
1	Gajah	Asian Elephant															
2	Keluang Bakau	Large Flying Fox															
3	Ular sawa panjang	Reticulated Python															
4	Babi Hutan	Bearded Pig															
	b SCSB group established Wildlife management plan dated 01/12/2019 to monitor wildlife in and surrounding the estates.  Site inspection at estates notice boards, the policy and type of wildlife are publicly displayed.  Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on type of protected wildlife such as 'Ayam Hutan, Monyet and Burung Enggang' and no illegal hunting within the plantation area.	Yes															
4.5.6.2	a SCSB group displayed guideline 'No hunting area' at field and estate notice board.  Site inspection at estate notice board, prohibition of illegal hunting and type of RTE species are properly displayed.	Yes															

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Wildlife management briefing to workers has been carried out dated 17/07/2023.	
	<p>b SCSB group Environment Policy dated 01/12/2019 described the company committed to educate and enhancing awareness to protection of environment and biodiversity of all related stakeholders through trainings and communication.</p> <p>SCSB group established wildlife management plan dated 01/12/2019 to monitor wildlife in and surrounding the estates.</p> <p>SCSB group installed signage at main entrance to prohibit illegal hunting. Site inspection sighted there is no human-wildlife conflict evidence in the estate as no damages of oil palms.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on topic of discouraging any illegal or inappropriate hunting of wildlife and managing wildlife.</p>	Yes
4.5.6.3	SCSB group established Wildlife Management Plan as monitoring system to monitor wildlife in the estates.	Yes
4.5.7.1	<p>SCSB group established Zero Burning Policy dated 01/12/2019 signed by Managing Director.</p> <p>Document review of the policy, SCSB shall undertake implementation of zero burning in all oil palm cultivation activities.</p> <p>Filed interviews with sampled workers informed they had been briefed on Zero Burning Policy dated 17/07/2023.</p> <p>As verified at the field and landfill area in all sampled estates, there are no sign of open burning practiced.</p>	Yes
4.5.7.2	<p>SCSB group established Zero Burning Policy, dated 01/12/2019 signed by Managing Director.</p> <p>Field inspection at audited estates sighted no disease identified that required burning.</p> <p>Therefore, no special approval for open burning from relevant authorities.</p>	Yes
4.5.7.3	<p>SCSB group established Zero Burning Policy, dated 01/12/2019 signed by Managing Director.</p> <p>Site interview with manager informed no serious disease identified that required burning.</p> <p>Therefore, no application for approval of controlled burning.</p>	Yes
4.5.7.4	<p>SCSB group established SOP Zero Burning Practices, doc no. SKGSOP-ZBP, dated 01/12/2019 stated:</p> <p>Document review on replanting program, there is no replanting carried out at sampled estates audited.</p> <p>No replanting were observed during site visit as no programme for this year. The method of the replanting are felled, chipped and shredded as mentioned in the company's SOP/Guidelines on best practice.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>SCSB group established SOPs for its estates operations.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. SOP harvesting, SOP number SKGSOP-OP1, revision number 0 dated 01/12/2019;</li> <li>2. SOP lorry drivers. SOP number SKGSOP-OP20 revision number 0, dated 01/12/2019;</li> <li>3. SOP Chemical storage. SOP number: SKGSOP-BHN Kimia, revision 0, dated 01/12/2019;</li> <li>4. SOP ERP, SOP number: SKGSOP-OP7 revision number 0, dated 01/12/2019;</li> <li>5. SOP Chemical handling, SOP number: SKGSOP-OP11, revision number 0, dated 01/12/2019.</li> </ol> <p>Document review of trainings records, SCSB carried out training to workers at sampled estates SCSB dated 13/07/2023.</p>	Yes
4.6.1.2	<p>SCSB group established SOP Replanting, document number: SKGSOP-MP 12 revision 0 dated 01/12/2019 as SOP guideline for planting within permitted levels on sloping land.</p> <p>Example:</p> <p>Indicator 3.0 Procedure details stated:</p> <ol style="list-style-type: none"> <li>1. No planting on slope 20 degree and above;</li> <li>2. Construction of parameter drains;</li> <li>3. Zero burning implementation on replanting area.</li> </ol> <p>Altitude reading using tool 'GPS Coordinate Malaysia' and 'Topographic Map Malaysia', PSB and FSSB estates planting on slope is approx. 28 m after sea level. The topography of estates are undulating 0-16°.</p> <p>Currently there is no replanting was programmed in the estates during the audit.</p> <p>Field visit at sampled block at each estate are undulating terrains, <i>Mucuna bracteata</i> is planted to control soil erosion within the terrace area.</p>	Yes
4.6.1.3	<p>SCSB group established permanent block markers for each block that include block number, block size, date of planting and planting material.</p> <p>Site observation sighted block marker is installed as below:</p> <p>SCSB estate: Block B, 7.59 Acre, Planted 2004.</p>	Yes
4.6.2.1	<p>SCSB group established business management plan for 3 years from 2021 to 2023.</p> <p>The content of financial plan includes;</p> <ol style="list-style-type: none"> <li>1. FFB Projection;</li> </ol>	Yes



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 Certifying Unit: Sekona Cocoa Sdn Bhd  
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 Mode of Audit: Onsite

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	2. Long Term Management Plans; 3. Oil Palm Mature – Budget & Projection Operation Cost; 4. Replanting programme.  Site interviews with estate management informed implementation of budget allocated are monitored through monthly progress report to ensure company financial are in order.	
4.6.2.2	SCSB group established replanting programme for year 2022 to 2028.	Yes
4.6.2.3	SCSB group established business management plan year 2022 to 2023. The plan includes cost and expenses for estate maintenance.  Example: The content of financial plan includes; 1. FFB Projection; 2. Long Term Management Plans; 3. Oil Palm Mature – Budget & Projection Operation Cost; 4. Replanting programme.	Yes
4.6.2.4	SCSB group monitors monthly FFB production, income, expenses and price per ton / FFB.  SCSB group submits monthly analysis report, FFB actual vs budget report to head office.  SCSB group review the actual achievement by comparing against the previous year achievement. Site interviews with estate management informed they are monitoring and ensuring the cost is within the budget limit.	Yes
4.6.3.1	SCSB group purchase chemical, fertilizer or equipment using quotations, purchase order and issuing of invoices from suppliers.  Example: Purchase order of MOP fertilizer, dated 01/03/2023 stated the particulars, unit price and amount.  Invoice dated 03/06/2023 from supplier describes the product pricing and payment terms.	Yes
4.6.3.2	SCSB group purchase chemical, fertilizer or equipment with quotations, purchase order and issuing invoices from suppliers.  The invoices dated 03/06/2023 from supplier describes the product pricing and payment terms.  Document review on payment voucher issued to supplier is paid as per quotation.	Yes
4.6.4.1	SCSB group does not engage contractors. Therefore, no documents established.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Document review on stakeholders list verified, SCSB does not engage contractors.	
4.6.4.2	SCSB group does not engage contractors. Therefore, no documents established. Document review on stakeholders list verified, SCSB does not engage contractors.	Yes
4.6.4.3	SCSB group does not engage contractors. Therefore, no documents established. Document review on stakeholders list verified, SCSB does not engage contractors.	Yes
4.6.4.4	SCSB group does not engage contractors. Therefore, no documents established. Document review on stakeholders list verified, SCSB does not engage contractors.	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	SCSB group established planting statements include all estates under SCSB updated 01/07/2023.  Document review, there is no new planting at all sampled estates.  The first planting is in year 1995 while 1st replanting is in 2019. Therefore, no assessment for high biodiversity value carried out.	Yes
4.7.1.2	SCSB group planting statements are review. There is no new planting at all sampled estates.  The first planting is in year 1995 while 1st replanting is in 2019. Therefore, no PMM required.	Yes
4.7.2.1	Field inspection at all sampled estates confirmed there is no peat land within the estate.	Yes
4.7.3.1	SCSB group planting statements is review and there is no new plantings at all sampled estates. Therefore, no SEIA carried out.	Yes
4.7.3.2	SCSB group planting statements is review and there is no new planting at all sampled estates. Therefore, no SEIA carried out.	Yes
4.7.3.3	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no SEIA carried out.	Yes
4.7.3.4	There are no involvement of smallholder's scheme in SCSB certification.  Therefore, this indicator not applicable for SCSB groups.	Yes
4.7.4.1	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no soil assessment report and soil map established.	Yes
4.7.4.2	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no topography map established.	Yes
4.7.5.1	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no topography map established, and soil assessment report established.	Yes
4.7.5.2	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no plan on fragile and marginal soil established.	Yes

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4.7.5.3	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no soil map established.	Yes
4.7.6.1	SCSB group planting statements, estates maps and land titles. There is no new planting at all sampled estates. Therefore, no FPIC carried out and communities affected.	Yes
4.7.6.2	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. There is no sacred sites, therefore, no management plan established.	Yes
4.7.6.3	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no compensation or agreement established.	Yes
4.7.6.4	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no compensation and agreement established.	Yes
4.7.6.5	SCSB group planting statements, estates maps and land title are reviewed.  There is no new planting at all sampled estates. Therefore, no assessment of legal and recognized customary rights carried out.	Yes
4.7.6.6	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no compensation plan established.	Yes
4.7.6.7	SCSB group planting statements, estates maps and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no compensation plan established	Yes
4.7.6.8	SCSB group planting statements, estates map and land titles are reviewed.  There is no new planting at all sampled estates. Therefore, no communities affected.	Yes

### 2.4. Use of Marks and/or Any Other References to Certification

The audit team leader has reviewed and confirmed that there are no usage of mark/logo in Sekona Cocoa Sdn Bhd operation or any on/off-products claim.

### 2.5. 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.
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<b>X</b>	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
	No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i></p> <p><i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i></p>	

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

AUDIT OUTCOME		
During last Audit	<b>1</b>	<b>MAJOR Non-Conformities</b>
	<b>0</b>	<b>MINOR Non-Conformities</b>

Non Conformity Number < 01 >			
<b>Indicator # and Description</b>	4.1.2.1 Internal audit shall be planned and carried out regularly to determine the strong and weak points and potential area for further improvement. (MAJOR)		
<b>Location:</b>	Office		
<b>Description of Finding / Objective Evidence:</b>			
Based on SCSB Internal audit procedure, the internal audit shall be carried out one a year. However, there is no internal audit carried out by SCSB for year 2022.			
<b>Classification</b>	<input checked="" type="checkbox"/> Major		<input type="checkbox"/> Minor
<b>Raise by:</b>	Mohamad Norhisham Bin Mohd Salleh	<b>Date Raise:</b>	07/09/2022
<b>Deadline for implementation</b>		08/11/2022	
<b>Root Cause Analysis (by company):</b>			
Company already assign person in charge to conduct on July 2022, just clash with the person in charge on leave for a month and above 9 estates to be visit to complete the checklist			
<b>Correction (by company):</b>			
Conduct the internal audit immediately.			
<b>Corrective / Preventive Action (by company)</b>			
To include internal audit in the MSPO Plan			
<b>Review of Correction &amp; Corrective / Preventive Action</b>			
Sekona Cocoa Sdn. Bhd. carried out internal audit dated, 10/09/2022. The objective evidence includes internal audit checklist and management review minutes meeting carried out on 12/09/2022.			
Based on the objective evidences provided, the major non-conformity is closed.			
Reviewed on implementation will be carried out on next surveillance audit.			
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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Non Conformity Number < 01 >	
<b>Name of Auditor:</b> Mohamad Norhisham Bin Mohd Salleh	<b>Date of Closure:</b> 26/09/2022
<b>Review of Implementation</b>	
Sekona Cocoa Sdn. Bhd. carried out internal audit dated as below 1. Sekona Cocoa Sdn Bhd (SCSB) estate on 07/07/2023; 2. Gainside Sdn Bhd (GSSB) estate on 29/07/2023; 3. Farming System Sdn Bhd (FSSB) estate on 07/07/2023. The objective evidence includes internal audit checklist and management review minutes meeting carried out on 08/08/2023. Thus, based on the documents review, the continuity of implementation is sufficient	
<b>Name of Lead Auditor:</b> Khairul Anwar Bin Ismail	<b>Date of Review:</b> 21/09/2023

### 2.7. 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,	4	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number < 1 >			
<b>Indicator # and Description</b>	4.3.2.3 Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.		
<b>Location:</b>	Estate		
<b>Description of Finding / Objective Evidence:</b>			
Onsite visit at all sampled estates indicates that the estates are boundary with either plantation company and/or smallholders and/or private company. However onsite visit at FSSB observed that there is no demarcation of boundary visible at the boundary adjacent to Genting Plantations estate.			
<b>Classification</b>	<input checked="" type="checkbox"/> Major		<input type="checkbox"/> Minor
<b>Raise by:</b>	Zulkifli Bin Kamarol Zaman	<b>Date Raise:</b>	21/09/2023
<b>Deadline for implementation</b>	20/11/2023		
<b>Root Cause Analysis (by company):</b>			
Genting Plantations estate chipping for replanting, boundry stone can be destroy and there will replace it.			
<b>Correction (by company):</b>			
FSSB will follow up to Genting Plantation and install the boundary marker			
<b>Corrective / Preventive Action (by company)</b>			

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Non Conformity Number < 1 >	
Continues monitoring the boundary and stone and marker and update in audit checklist	
Review of Correction & Corrective / Preventive Action	
Review the pictorial evidences provided SCSB confirm the boundary marker had been installed near to Genting Plantation boundary.	
Based on the objective evidences provided, the major non-conformity is closed.	
Reviewed on implementation will be carried out on next surveillance audit.	
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Name of Lead Auditor:</b> Khairul Anwar Bin Ismail	<b>Date of Closure:</b> 30/10/2023
Review of Implementation	
<b>Name of Lead Auditor / Auditor:</b>	<b>Date of Review:</b>

Non Conformity Number < 2 >			
<b>Indicator # and Description</b>	4.4.4.2 The occupational safety and health plan shall cover the following: b) The risks of all operations shall be assessed and documented		
<b>Location:</b>	Office		
Description of Finding / Objective Evidence:			
SCSB HIRARC dated 01/02/2020 not include risk assessment for replanting activities.			
SCSB HIRARC for FFB loading at Ramp not include the activities for unload FFB from Ramp and hazard identification of poor ramk condition.			
SCSB not established the SOP for ramp operation.			
<b>Classification</b>	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	
<b>Raise by:</b>	Khairul Anwar Bin Ismail	<b>Date Raise:</b>	21/09/2023
<b>Deadline for implementation</b>		20/12/2023	
Root Cause Analysis (by company):			
Miss out the risk assessment and lack of awareness.			
Correction (by company):			
The ramp will not be use anymore and will directly send to oil mill.			
Corrective / Preventive Action (by company)			
Established HIRARC assessment for replanting activities.			
Review of Correction & Corrective / Preventive Action			

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Non Conformity Number < 2 >	
<p>Review the SCSB HIRARC dated 30/10/2023 confirmed the replanting activities had been included.</p> <p>The management had decided to stop using the FFB ramp. Therefore, the risk assessment and SOP for ramp operation is not applicable.</p> <p>Based on the objective evidences provided, the major non-conformity is closed.</p> <p>Reviewed on implementation will be carried out on next surveillance audit.</p>	
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Name of Lead Auditor:</b> Khairul Anwar Bin Ismail	<b>Date of Closure:</b> 30/10/2023
Review of Implementation	
<b>Name of Lead Auditor / Auditor:</b>	<b>Date of Review:</b>

Non Conformity Number < 3 >	
<b>Indicator # and Description</b>	4.4.5.3 Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.
<b>Location:</b>	Office
Description of Finding / Objective Evidence:	
<p>SCSB established records of payment for all workers. However based on document review and field interviews with sampled workers, identified shortcomings against Sabah Labour Ordinance (Sabah Cap.67) as below:</p> <p>1. Wages is not paid during Public Holiday;            Example : Merdeka Leave.</p>	
<b>Classification</b>	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor
<b>Raise by:</b>	Khairul Anwar Bin Ismail
<b>Date Raise:</b>	21/09/2022
<b>Deadline for implementation</b>	20/12/2023
Root Cause Analysis (by company):	
Management lack of awareness of the applicable law for worker salary.	
Correction (by company):	
Implement the public holiday salary and paid the public holiday salary to workers from September 2023.	
Corrective / Preventive Action (by company)	
Continues implement the public holiday salary,	
Review of Correction & Corrective / Preventive Action	



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Non Conformity Number < 3 >	
<p>Review the worker pay slip dated 06/10/2023, the public holiday salary had been paid as required. Interview the workers via telephone confirmed the public holiday had been paid.</p> <p>Based on the objective evidences provided, the major non-conformity is closed.</p> <p>Reviewed on implementation will be carried out on next surveillance audit.</p>	
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Name of Lead Auditor:</b> Khairul Anwar Bin Ismail	<b>Date of Closure:</b> 30/10/2023
Review of Implementation	
<b>Name of Lead Auditor:</b>	<b>Date of Review:</b>

Non Conformity Number < 4 >	
<b>Indicator # and Description</b>	4.5.3.2 A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a. Identifying and monitoring sources of waste and pollution (Major)
<b>Location:</b>	Field
Description of Finding / Objective Evidence:	
<p>Onsite visit at SCSB chemical store confirmed scheduled waste generated by sampled estates audited. However, during site verification, observe the following evidences:</p> <ol style="list-style-type: none"> <li>1. There is no evidence of eSWIS registration to update the scheduled waste inventory records;</li> <li>2. Empty chemical container scattered at workers quarters &amp; field area;</li> <li>3. Environmental contamination of oil spillage at genset rooms and workshop area;</li> <li>4. Burning activities at fertilizer / chemical store and workers quarters area.</li> </ol>	
<b>Classification</b>	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor
<b>Raise by:</b>	Ariff Bin Lokman
<b>Date Raise:</b>	21/09/2023
<b>Deadline for implementation</b>	20/12/2023
Root Cause Analysis (by company):	
<ol style="list-style-type: none"> <li>1. Management is not aware that all scheduled waste need to be reported into eSWIS.</li> <li>2. Lack of monitoring by estate management to monitor the empty chemical container, spillage of oil and burning activities.</li> </ol>	
Correction (by company):	
<ol style="list-style-type: none"> <li>1. Get quotation from Lagenda Bumimas and register to eSWIS is in progress.</li> <li>2. Collect all the scatted empty chemical container and clean all oil spillage &amp; burning area activities</li> </ol>	

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Non Conformity Number < 4 >	
<b>Corrective / Preventive Action (by company)</b>	
1. Closely monitored the scheduled waste record and update the eSWIS regularly. 2. Conduct regular inspection for empty chemical container oil spillage & burning area activities in estates	
<b>Review of Correction &amp; Corrective / Preventive Action</b>	
Review the eSWIS registration dated 01/10/2023 to update the scheduled waste inventory records. Review the empty chemical container record dated 01/10/2023 and pictorial evidence of empty container stored in the scheduled waste store. Review the pictorial evidence of burning activities at chemical store and workers quarters area had been clean and oil spillage at genset room and workshop area had been removed. Based on the objective evidences provided, the major non-conformity is closed. Reviewed on implementation will be carried out on next surveillance audit.	
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Name of Lead Auditor:</b> Khairul Anwar Bin Ismail	<b>Date of Closure:</b> 30/10/2023
<b>Review of Implementation</b>	
<b>Name of Lead Auditor / Auditor:</b> <b>Date of Review:</b>	

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	Office	SCSB group could improve on following: 1. The list of stakeholders. 2. The mechanism on recording the action taken gathered from the stakeholders' feedbacks in the 'Borang Maklumbalas'.
2.	4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.	Estate	SCSB group could improve the monitoring of applicable license.
3.	4.4.4.2	The occupational safety and health plan shall cover the following:  c) An awareness and training programme which includes the following requirements for	Estate	SCSB group could improve the SDS availability at chemical store and monitoring of SDS validity.

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		employees exposed to pesticides:  ii) all precautions attached to products shall be properly observed and applied		
4.	4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.	Estate	SCSB group could improve the annual training programme details.
5.	4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan.	Office	SCSB group could improve on CIP for promoting positive impact.
6.	4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.	Office	SCSB group could improve on environmental meeting as follows:  1. Meeting agenda 2. Employee representative
7.	4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:  a. Identifying and monitoring sources of waste and pollution	Estate	SCSB group could improve on spill kits availability at;  - Workshop; - Genset room; - Chemical store.
8.	4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	Estate	SCSB group could improve on domestic wastes segregation in the landfill site.

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### 3. CONCLUSION

Sekona Cocoa Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance 03 audit consisting of 5 estates according to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

There are 4 Major NC raise and closed out successfully.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews carried out 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):	5	
Total certified production area:	578.79	Ha
Certified FFBs January to August 2023:	4,791.40	Mt
Project FFBs September to December 2023:	1,960.00	Mt

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### 4. RECOMMENDATION

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

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

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

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

	Recommended for Certification
<b>X</b>	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 10/10/2023



Khairul Anwar Bin Ismail  
 TUV NORD (Malaysia) Sdn Bhd  
 Audit Team Leader

Puchong, 02/11/2023



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

**MSPO Certification Summary Report**

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**5. LIST OF STAKEHOLDERS**

No stakeholders' consultation carried out 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 or weaknesses may still exist which were not expressly mentioned by the auditors in the final meeting or in the audit report.

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

Salvo clause:

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

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

### Annex / Enclosures

Annex / corresponding audit documentation	<input checked="" type="checkbox"/> P&C Audit Report / Checklists <input checked="" type="checkbox"/> Audit Plan
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