

MSPO CERTIFICATION SUMMARY REPORT

SRI KULI SDN BHD

SURVEILLANCE 04

Onsite Audit Date: 22/11/2023 – 23/11/2023

TUV NORD (Malaysia) Sdn Bhd
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Company Name: Sri Kuli Sdn Bhd

Certifying Unit: Sri Kuli Sdn Bhd

Client Number: 92-145

Audit Type: ASA 04

Mode of Audit: Onsite

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Abbreviations

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

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1. INTRODUCTION

Sri Kuli Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct an surveillance four (04) audit for its oil palm estate according to MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

1.1. Objective

The objective of this surveillance four (04) audit is to assess the estate by an independent certification body with the aim for compliance of the standard.

1.2. Scope

The assessment is based on the documentation established by the Sri Kuli 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 1 team member. The audit team members contributed to the review of documents, the assessment of the project activity and preparation of the report.

Qualification of the Lead Auditor: Ariff Bin Lokman

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 Plantations Industry and Management.

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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)	7 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor training	Successfully completed MS 2530 series standards for Lead Auditors.
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified as Lead auditor for MSPO scheme.
Field working experience in the palm oil sector, or demonstrable equivalent	7 years working experience in oil palm plantation.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	7 years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 Lead Auditor course.
Health and safety auditing on the farm and in processing facilities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.
Completed High Conversation Value assessment	Attended and completed the HCV-HCS for producers course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

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Qualification of Team Member

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	Muhammad Khairul Anuar Bin Azizul Hasan	Graduate in Plantation Industry and Management	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)	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed MS2530 series of standards for Lead Auditors.	Yes
Conducted a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Muhammad Khairul Anuar Bin Azizul Hasan	Qualified as auditor based on audit log.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed ISO 9001:2015 LA course.	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed ISO 45001:2018 Lead Auditor course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed SA 8000 Basic training	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 14001:2015 LA course.	Yes
Completed High Conversation Value assessment	Muhammad Khairul Anuar Bin Azizul Hasan	Attended and completed the HCV-HCS for producers course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Muhammad Khairul Anuar Bin Azizul Hasan	Able to communicate in both Bahasa Malaysia and English.	Yes

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2. METHODOLOGY

The audit approach consists of the following steps:

- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews operational personnel, workers, stakeholders, 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.

Surveillance four (04) Audit:

The Surveillance four (04) audit conducted onsite on 22/11/2023 – 23/11/2023 covering the following activities but not limited to below:

Onsite:

- Background investigation
- Review of documentation established but not limited to below
 - Policies
 - Estate map
 - Land title
 - 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 facilities and field activities;
- Interview operation personnel and field workers for understanding of work assigned;
- Reviewed revised and updated documentation established and implemented;

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- 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 estate is conducted according to the MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

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

For the surveillance four (04) audit, Sri Kuli Sdn Bhd has 1 estate. Therefore, no selection required.

Table 2-1: Estate Selected

Name of Estate	Coordinates
Sri Kuli Sdn Bhd	N 5°71'46.18" E 117°24'86.79"

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

Sri Kuli Sdn Bhd is an oil palm plantation company located at 1st Floor, Lot 6, Utama Zone 3 Commercial IJM, North Road, 90000 Sandakan, Sabah.

The details of the estate(s) or divisions as below:

Name of Estate	Location	Coordinates
Sri Kuli Sdn Bhd	Mukim Bidu Bidu, Labuk / Sugut 90000 Beluran, Sandakan, Sabah	N 5°71'46.18" E 117°24'86.79"

3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (January 2023 to December 2023)
	Total*	Production**	
Sri Kuli Sdn Bhd	199.04	183.40	1,198.10
Total	199.04	183.40	1,198.10

*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	Sri Kuli Sdn Bhd
1997	43.56
2020	63.78
Total Mature	107.34
2021	27.96
2022	31.70
2023	16.40
Total Immature	76.06
Total	183.40

3.3. Replanting program for each estate

Year of replanting	Planted area (ha)	Total area to be replanted (ha)
	Sri Kuli Sdn Bhd	
2024	43.56	43.56
TOTAL	43.56	43.56

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3.4. Maps of Estate Location

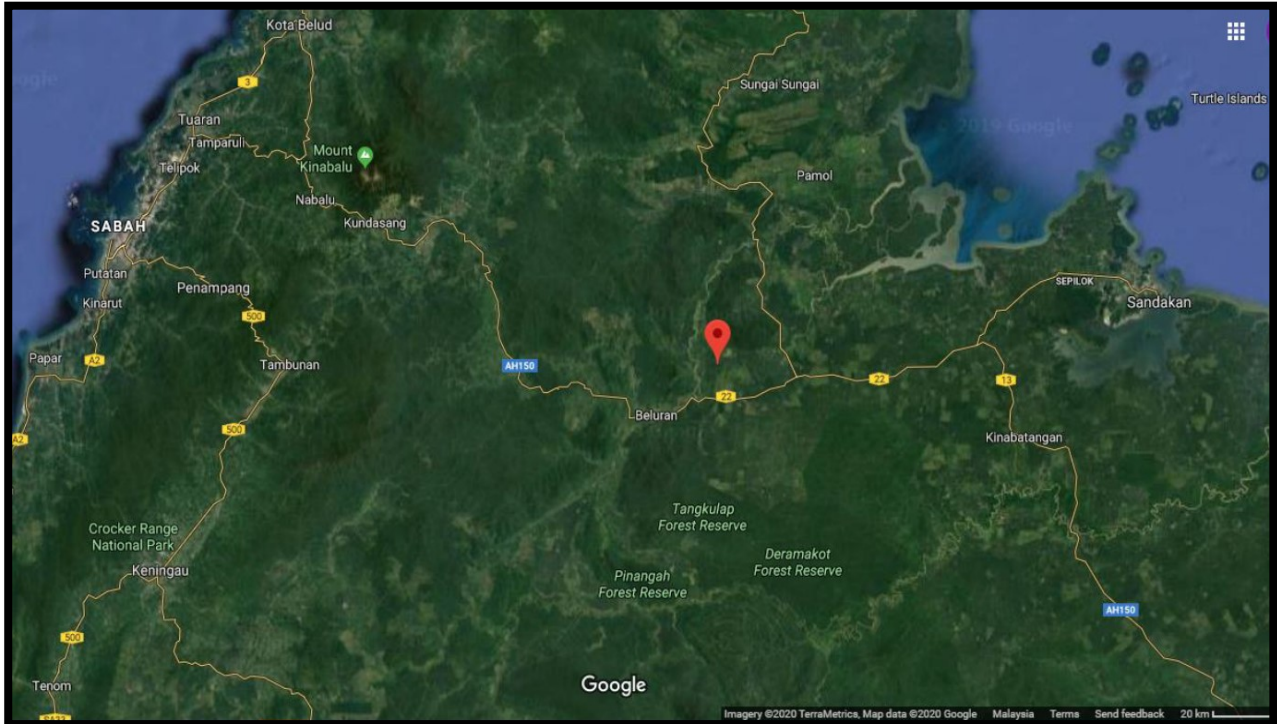


Figure 1: Sri Kuli Sdn Bhd

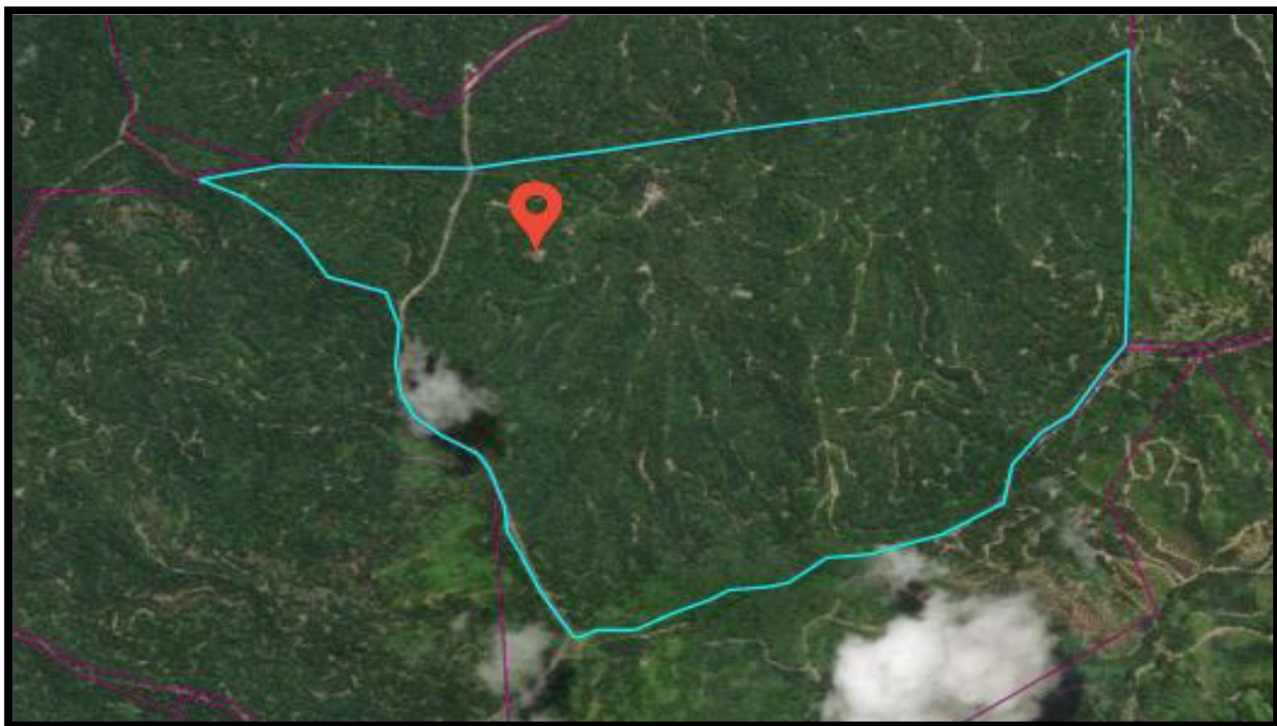


Figure 2: Sri Kuli Sdn Bhd

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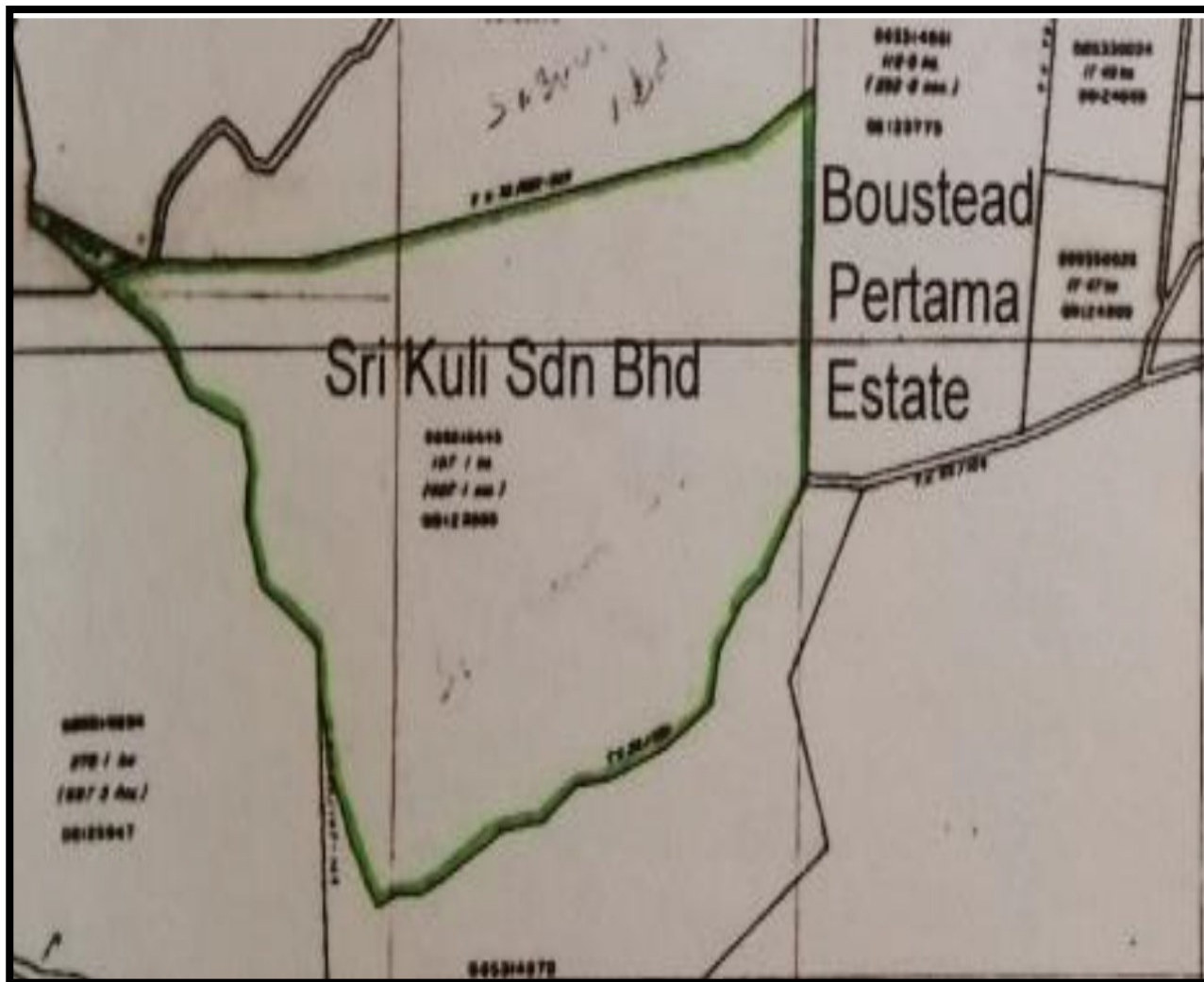


Figure 3: Sri Kuli Sdn. Bhd.

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4. CERTIFICATION ASSESSMENT

4.1. ASA 04

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

4.1.1. Surveillance:

The Surveillance four (04) audit is conducted on 22/11/2023 to 23/11/2023 covering one estate, Sri Kuli Sdn Bhd.

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

During this surveillance four (04) audit, the major and minor non-compliance raised in the last audit, the audit team has review by means of physical inspection of estate, 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.

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

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

4.2. Stakeholders' Consultation

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

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

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 11/10/2023 to announce the audit of the certified unit. As at audit date on 22/11/2023 there are no comments received.

4.3. Summary of Assessment

Principle and Criteria Assessment Summary

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

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Sri Kuli Sdn Bhd (SKSB) established MSPO policy dated 01/09/2019 signed by Managing Director.</p> <p>The policy states as follow:</p> <ol style="list-style-type: none"> 1. Management commitment and responsibility. 2. Transparency 3. Compliance to legal requirement 4. Social responsibility, health safety and employment conditions 5. Environmental, natural resources, biodiversity and ecosystem services 6. Best practice 7. Development of new planting. <p>MPSO policy was publicly displayed at estate notice board.</p> <p>Training on MSPO policy carried out dated 01/11/2023.</p> <p>Field interview with sampled chemical sprayers and harvesters informed they had been briefed on MSPO policy.</p>	Yes
4.1.1.2	<p>SKSB established MSPO policy dated 01/09/2019 signed by Managing Director include committed for continual improvement practice by harnessing its resources of people, processes and technology to ensure the continuous production of FFB in a suitable manner.</p>	Yes
4.1.2.1	<p>SKSB established SOP for internal audit. Doc no.: SK – 4.1.2.1 dated 20/10/2020.</p> <p>The SOP describes the frequency of internal audit to conduct once a year.</p> <p>SKSB carried out internal audit on 03/11/2023 for site inspection and documentation.</p> <p>There are strong and weak points has been identified in the internal audit report.</p> <p>Strong points: Reduction in diesel usage;</p> <p>Weak points: Error in reporting JKPP 8.</p>	Yes
4.1.2.2	<p>SKSB conduct Internal audit on 03/11/2023 for site inspection and documentation with 1 finding.</p> <p>The finding has determined the root cause, corrections and corrective actions.</p> <p>Example:</p> <p>Finding: Delay in reporting JKPP 8</p> <p>Root cause: Unfamiliar with the JKPP website</p> <p>Action Plan: JKPP 8 report for year 2022 submitted on 24/01/2023.</p> <p>Incharge: Sustainability Officer</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	Review on JKPP 8 report, verified the report has been submitted as per reporting above.	
4.1.2.3	SKSB Internal audit results presented and discuss in management review meeting dated 04/11/2023.	Yes
4.1.3.1	SKSB management review meeting carried out on 04/11/2023. Agenda of the meeting as follow: <ol style="list-style-type: none"> 1. Internal audit result discussion. 2. Medical surveillance 3. Diesel consumption 4. Other matters. Management review minutes of meeting dated 04/11/2023 is review and verified.	Yes
4.1.4.1	SKSB established continuous improvement plan updated on 04/11/2023. The CIP describes the topics; <ol style="list-style-type: none"> 1. Pesticides 2. Environment 3. Waste and reduction 4. Pollution and emission 5. Social impact 6. Health and safety 7. Legal compliance and transparency 8. General (forward planning and other issue) The CIP table includes improvement action, expected outcome, timeframe, review and monitor, location, responsibility and status at review date. Example: Improvement action – To Legalize the existing foreign workers (Casual workers) with no proper documents including the Indonesian and Filipino workers that have been recruited by estate. Expected outcomes – All existing foreign workers without proper documents (casual works) will be legalized. Timeframe – On going. Review and monitor – The list of all casual workers to be legalized including the Indonesian and Filipino workers. PIC – EM Status – In progress	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Review the letter send to Immigration with list of workers that proposed for Legalized programme dated 06/01/2022.</p> <p>Further review on above matter sighted the visit pass until 2024 for 2 workers has been approved.</p>	
4.1.4.2	<p>SKSB established SOP and Flowchart for new technology, information and techniques. With document no SK-4.4.1.4.3, dated 29/10/2019.</p> <p>The procedure describes the identification and implementation of new information and techniques or new industry standards and technology.</p> <p>Site inspection and interviews with Estate Manager informed no new technology implemented.</p>	Yes
4.1.4.3	<p>SKSB established SOP and flowchart for new technology, information and techniques document no SK-4.4.1.4.3, dated 29/10/2019.</p> <p>The flow chart describes as follows:</p> <ol style="list-style-type: none"> 1. Call supplier to introduce product 2. Proposal of product 3. Planning – location of pilot study 4. Demo schedule 5. Evaluation of pilot study 6. Decision to proceed yes or no 7. Established work procedure 8. Implementation 9. Monitoring for further improvement. <p>The flow chart states to train the operators or employees involved in implementations, techniques and equipment.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>SKSB established list of stakeholders updated on 30/10/2021.</p> <p>The stakeholders list includes;</p> <ol style="list-style-type: none"> 1. Neighboring Estates; 2. FFB buyers; 3. Association; 4. Suppliers; 5. Authorities; 6. NGO. 	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>SKSB communicate with external stakeholders via email by sending letter of notification including company background and SKSB MSPO implementation.</p> <p>Reviewed the letter send to external stakeholders dated 17/10/2023 include information as follow:</p> <ol style="list-style-type: none"> 1. Company Background; 2. MSPO information; 3. Information on SKSB complaint and grievance procedure; 4. Information on SKSB Communication procedure and PIC; 5. List of publicly available documents. <p>Internal stakeholders meeting carried out on 01/11/2023 include topic of discussion as follows:</p> <ol style="list-style-type: none"> 1. MSPO information; 2. Company policies; 3. PPE matters; 4. Complaint procedure; 5. Training: ERP, Chemical mixing, Spraying; 6. Environment: SW management, triple rinsing. 	
4.2.1.2	<p>SKSB established list of Transparency and information documents doc no SK – 4.2.1-1 dated 10/07/2020.</p> <p>The list includes transparency and confidential documents.</p> <p>Transparency;</p> <ol style="list-style-type: none"> 1. Stakeholders list; 2. MSPO Certificate; 3. Company policies. <p>Confidential;</p> <ol style="list-style-type: none"> 1. SOP; 2. Company budget; 3. Financial report <p>SKSB communicate with external stakeholders via email by sending letter of notification including company background and SKSB MSPO implementation.</p>	Yes
4.2.2.1	<p>SKSB established consultation and communication flowchart, doc no SK – 4.2.2 dated 27/08/2019.</p> <p>The flowchart describes the flow of complaints/grievances from employee and other stakeholder to SKSB with closure time within 14 days. As stated in the flowchart.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>SKSB communicate with external stakeholders via email by sending letter of notification including company background and SKSB MSPO implementation.</p> <p>Reviewed the letter sent to external stakeholders dated 17/10/2023 include communication procedure and PIC. No negative feedback from external stakeholders.</p>	
4.2.2.2	<p>SKSB appoint sustainability officer as PIC for consultation and communication.</p> <p>SKSB communicate with external stakeholders via email by sending letter of notification including company background and SKSB MSPO implementation.</p> <p>Reviewed the letter send to external stakeholders dated 17/10/2023 include information on SKSB communication procedure and PIC.</p>	Yes
4.2.2.3	<p>SKSB established list of stakeholders updated on 30/10/2021.</p> <p>The stakeholders list includes:</p> <ol style="list-style-type: none"> 1. Neighboring Estates; 2. FFB buyers; 3. Association; 4. Suppliers; 5. Authorities. <p>SKSB communicate with external stakeholders via email by sending letter of notification including company background and SKSB MSPO implementation.</p> <p>Review on the notification letter send to external stakeholders with feedback forms dated 17/10/2023 include communication procedure and PIC.</p> <p>Reviewed internal stakeholders meeting minutes records dated 01/11/2023. No negative feedbacks from external and internal stakeholders.</p> <p>The flowchart describes the flow of complaints/grievances from employee and other stakeholder to SKSB with closure time within 14 days.</p>	Yes
4.2.3.1	<p>SKSB established flowchart for traceability, doc SK – 4.2.3 dated 27/08/2019.</p> <p>SKSB established FFB logbook includes below information;</p> <ol style="list-style-type: none"> 1. Harvesting task number; 2. Date; 3. Block; 4. Total bunches. <p>SKSB established delivery order (DO) for FFB Delivery to the respective mill. The (DO) includes the information;</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	1. Date; 2. Buyer; 3. Lorry number; 4. MSPO certification number; 5. MPOB license number; 6. Ticket number.	
4.2.3.2	SKSB conduct internal audit on annual basis and monthly traceability inspection for traceability system. Last inspection for SKSB is on October record dated on 30/10/2023. Reviewed internal audit report dated 03/11/2023, no findings were raised against traceability.	Yes
4.2.3.3	SKSB established flowchart for traceability, doc SK – 4.2.3 dated 27/08/2019. The flowchart stated admin officer is appoint as PIC for traceability system.	Yes
4.2.3.4	SKSB established flowchart for traceability, doc SK – 4.2.3 dated 27/08/2019. The flowchart stated record keeping period for 7 years. SKSB established Daily FFB Delivery records of traceability monitoring. SKSB records for FFB delivery. Example: Sri Kuli Sdn. Bhd. DO ticket; 1. Date: 18/11/2023; 2. Buyer: Tanah Emas Oil Palm; 3. Lorry number: SA8337L; 4. MSPO certification number: 04 300 92 145; 5. MPOB license number: 502731702000; 6. DO no: SK0738. Mill (Tanah Emas Oil Palm) weighbridge ticket: 1. Date: 18/11/2023; 2. Supplier: Sri Kuli Sdn Bhd; 3. DO No: SK0738; 4. Lorry no: SA8337L; 5. Net Weight: 06.36 mt.	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>SKSB established list of related laws, regulations and guidelines, doc SKSB/MSPO/LLRG/01 updated on 27/06/2023.</p> <p>SKSB established list of permit and license updated on 12/11/2023.</p> <p>Example;</p> <ol style="list-style-type: none"> 1. MPOB license number 502731702000 with validity to 30/09/2024. 2. Trading license register number A285166 with validity to 31/12/2023. 3. Labour license number JTK.H.SDK. 600- 4/1/1/01261/001523 validity until 18/09/2024. 4. JKKP license registration number SB/19/04/147641 with validity to 31/12/2023. 	Yes
4.3.1.2	<p>SKSB established list of related laws, regulations and guidelines, doc SKSB/MSPO/LLRG/01 updated 27/06/2023.</p> <p>Example;</p> <ol style="list-style-type: none"> 1. Land ordinance (Cap 68. Sabah) act 1950; 2. Pesticides Act 1974 (Act 149); 3. Sabah labour ordinance Cap 67 (Act 1950); 4. Malaysia Palm Oil Board Act 1998 (Act 582); 5. Prevention and control of infectious disease act 1988 (amended 2022); 6. Minimum Wages Order 2022 	Yes
4.3.1.3	<p>SKSB established list of related laws, regulations and guidelines, doc SKSB/MSPO/LLRG/01 updated 27/06/2023.</p> <ul style="list-style-type: none"> • Prevention and control of infectious disease act 1988 (amended 2022) 	Yes
4.3.1.4	SKSB appoint Finance & Admin Officer as Person In-charge for MSPO Legal Matters dated on 27/08/2019.	Yes
4.3.2.1	<p>SKSB land title is a country leased issued by Director of Land and Surveys Sabah.</p> <ol style="list-style-type: none"> 1. CL 085316445 2. CL 085333553 <p>Land usage is for the purpose of cultivation of agricultural crop of economic value and Oil Palm.</p> <p>The land is owned by Sri Kuli Sdn Bhd.</p>	Yes
4.3.2.2	<p>SKSB land title is a country leased issued by Director of Land and Surveys Sabah.</p> <p>The land title transferred from previous owner to SKSB dated 19/10/1995. This was verify by Director of Land and Surveys Sabah.</p> <p>No 1:</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>Title no: CL 085316445; Area: 197.1 ha; Tenure: 99 yrs; Validity: 01/01/1989 – 01/12/2087; Usage: Cultivation of an agricultural crop of economic value.</p> <p>No 2: Title no: CL 085333533; Area: 1.918 ha; Tenure: 99 yrs; Validity: 01/01/1999 to 01/12/2097; Usage: Cultivation of oil palm.</p>	
4.3.2.3	<p>SKSB land title map includes total area, boundary stone numbering.</p> <p>During field visit, observed boundary stone at block 18. Boundary stone is visible and clearly demarcated.</p>	Yes
4.3.2.4	<p>SKSB land titles is country leased issued by Director of Lands and Surveys, Sabah.</p> <p>Therefore, no disputes from previous owners and FPIC determined.</p>	Yes
4.3.3.1	<p>SKSB land titles are country leased issued by Director of Lands and Surveys, Sabah</p> <p>There are no native or customary sub-leased land in SKSB.</p>	Yes
4.3.3.2	<p>SKSB land titles are country leased issued by Director of Lands and Surveys, Sabah</p> <p>Therefore, no maps established.</p>	Yes
4.3.3.3	<p>SKSB land titles are country leased issued by Director of Lands and Surveys, Sabah</p> <p>Therefore no FPIC or negotiated documents established.</p>	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>SKSB established SIA updated on 01/11/2023.</p> <p>The SIA includes information from survey from internal stakeholders and external stakeholders on 01/11/2023.</p> <p>The SIA includes a summary table with social implication, monitoring or action plan, PIC, date of resolved and status.</p> <p>Review the SIA consist of 15 positive and 0 negative impacts.</p> <p>The positive impacts are continuously promoted.</p> <p>Example:</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Social implication: Continuous two way cooperation to achieve sustainable social, environmental and profits consistently.</p> <p>Monitoring or action plan: Continue to monitor the consultant & communication process and complaint & grievance process.</p> <p>PIC: Sustainability: Estate Manager;</p> <p>Date of resolved: continuous;</p>	
4.4.2.1	<p>SKSB established flow chart Complaint and Grievance dated 27/08/2019.</p> <p>The procedure describes timelines to solve the complaint within 3 days after complaint received by estate manager. If the complaint not able to be resolve by estate manager it will be refer to Managing Director.</p> <p>The procedure is display at the estate notice board.</p> <p>Field interview with sampled chemical sprayers, manurers and harvesters informed they had been briefed on the complaint and grievance procedure.</p>	Yes
4.4.2.2	<p>SKSB established complaint and grievance form.</p> <p>Reviewed on SKSB complaint record, no complaint lodged as of audit date.</p>	Yes
4.4.2.3	<p>SKSB complaint and grievance form and box is available at the estate notice board.</p>	Yes
4.4.2.4	<p>SKSB carried out complaint and grievance briefing to workers on 15/03/2023 and 01/11/2023.</p> <p>Field interview with sampled chemical sprayers and harvesters informed they had been briefed on the complaint and grievance procedure.</p>	Yes
4.4.2.5	<p>SKSB complaint record book had been maintained from year 2019 till the audit date.</p> <p>No complaint lodged from year 2019 till the audit date.</p>	Yes
4.4.3.1	<p>SKSB provides job opportunity to local communities for estate operation.</p> <p>SKSB provide contract opportunities to local contractor for replanting activities</p>	Yes
4.4.4.1	<p>SKSB established safety and health policy dated 01/09/2019 signed by Managing Director.</p> <p>The policy states company comply with laws and regulations related to safety and health.</p> <p>Policy is displayed at estate notice board.</p> <p>Policy briefing carried out to workers on 15/03/2023 and 01/11/2023.</p>	Yes
4.4.4.2	<p>a</p> <p>SKSB established safety and health policy dated 01/09/2019 signed by Managing Director.</p> <p>The policy is displayed at estate notice board.</p> <p>The policy briefing carried out to workers dated 15/03/2023 & 01/11/2022 and external stakeholders dated 29/09/2023.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
b	<p>SKSB established HIRARC updated on 30/06/2023 includes all relevant estate operations.</p> <p>The HIRARC table include activity, hazards, risk and effect, risk rating, control, PIC, risk after control and date review.</p> <p>Example:</p> <p>Activity: Cutting of fronds and bunches;</p> <p>Hazard: Possible fronds and bunches fall on the workers;</p> <p>Risk and effects: Cut or injuries;</p> <p>Risk assessment (risk rating): 4;</p> <p>Existing control: Training and briefing given to the workers and PPE provided;</p> <p>PIC: Manager;</p> <p>Risk assessment after control: Low;</p> <p>Date review: Yearly.</p> <p>Review the training record for harvesting operation and PPE issuance record dated 01/11/2023.</p>	Yes
c i	<p>SKSB established Annual Training Programme year 2023 updated on 01/10/2023.</p> <p>Reviewed on training records, SKSB carried out trainings on chemical spraying SOP dated 15/03/2023 & 01/11/2023.</p>	Yes
c ii	<p>SDS are available at SKSB chemical, lubricant and fertilizer store.</p> <p>Onsite visit at chemical store, all chemical products are store in original label and packaging. Liquid chemical placed in tray below and powder chemical placed on top.</p>	Yes
d	<p>SKSB established records of PPEs issuance.</p> <p>PPE issuance records are maintained and updated on 01/11/2023.</p> <p>Type of PPE for activity in accordance to HIRARC and CHRA assessment is identified.</p> <p>Example: Chemical sprayer;</p> <p>PPE: Nitrile Glove, Goggles, Apron, N95 respirator, rubber boots.</p>	Yes
e	<p>SKSB established procedure chemical spraying and chemical storage dated 27/09/2019.</p> <p>The SOP describes the chemical spraying handling and storage handling.</p> <p>Onsite visit at chemical store, all chemical products are store in original label and packaging. Liquid chemical placed in tray below and powder chemical placed on top.</p>	Yes

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Indicator	Summary of Assessment	Compliance
f	SKSB appointed estate in-charge as person in-charge for safety and health dated 27/08/2019.	Yes
g	SKSB annual safety and health meeting carried out on 01/11/2023 attended by workers and management. SKSB OSH minute dated 01/11/2023, meeting discussed on safety and health matters such as PPEs, safe working practices, chemical handling, COVID-19, hygiene and update incident or accident cases.	Yes
h	SKSB established accident and emergency flow chart ERP 27/08/2019. Map of emergency assembly point established dated 27/08/2019. The emergency contact number dated 08/08/2019 is display at the estate notice board. Fire extinguisher training carried out to the workers on 01/11/2023.	Yes
i	Basic Life Support and first aid training carried out by DAB Oh Sdn. Bhd. dated 06/11/2022 attended by sustainability officer. Contact number dated 08/08/2019 is display at the estate notice board. First aid kit available at estate office, chemical store and operation sites such as harvesting and chemical spraying activities.	Yes
j	SKSB established record book to monitor accidents and injuries. Reviewed the JKPP registration document no: JKPP 8/26881/2018. SKSB Annual Accident Report for year 2022 submitted to DOSH dated 24/01/2023 with zero accident reported.	Yes
4.4.5.1	SKSB established Social Policy dated 01/09/2019 signed by Managing Director. The policy states company is committed to provide work environment that conducive, safe and free from harassment. The policy is displayed at notice board. Training on policy carried out to workers on 15/03/2023 and 01/11/2023. Field interview with sampled chemical sprayers and harvesters informed, they had been briefed on social policy dated 01/11/2023.	Yes
4.4.5.2	SKSB established Social policy dated 01/09/2019 signed by Managing Director. The policy states: Provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. Field interview with sampled chemical sprayers and harvesters informed, they had been brief on social policy dated 01/11/2023.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.3	<p>SKSB workers are paid either hourly rate or piece rate that are in lined with Minimum Wages Order 2022.</p> <p>The contract agreement are signed by workers and management.</p> <p>SKSB established list of piece rate implemented started in year 2022.</p> <p>Field interview with sampled chemical sprayers and harvesters informed they had been briefed on the list of piece rate and agreed with the pay rate.</p> <p>The pay slip indicates the workers' pay in line with agreed hourly rate or list of piece rate.</p>	Yes
4.4.5.4	<p>SKSB engaged contractors for replanting activities.</p> <p>SKSB did monitor the replanting contractor employee's salary.</p> <p>Document review, SKSB monitored the contractor worker salary for month January to July 2023.</p> <p>All contractor workers salary meet the Minimum Wages Order 2022 requirements.</p>	Yes
4.4.5.5	<p>SKSB established list of workers updated 31/10/2023, contain full names, gender, date of birth, date of entry, age and job description.</p>	Yes
4.4.5.6	<p>SKSB established worker contract for every worker recruited.</p> <p>The management provide fair contract that has been signed by both parties.</p> <p>The worker is briefed on the working contract terms and conditions, wage, type of work and copy is provided.</p> <p>Field interview with sampled chemical sprayers and harvesters informed, they had been briefed on the contract terms and conditions and received a copy after signed.</p>	Yes
4.4.5.7	<p>SKSB established 'Masa Operasi Ladang' and displayed at notice board.</p> <p>The working hour for estate starts from 7:00 am to 5:00 pm with rest time from 11:00am to 1:00pm.</p> <p>Workers time recording via morning muster check roll.</p> <p>Working hours and overtime stated in working contract.</p>	Yes
4.4.5.8	<p>SKSB working hours publicly display at notice board.</p> <p>The working hours is from 7:00 am to 5:00 pm.</p> <p>The break time is between 11:00 am to 1:00 pm.</p> <p>Interviewed with SKSB management and workers informed overtime is not practiced.</p>	Yes
4.4.5.9	<p>SKSB provide payslips to all workers documenting wage for the month and details of work and payment.</p> <p>SKSB estates workers are paid either piece rate or hourly rate.</p> <p>The pay slip indicates the workers' pay in line with agreed hourly rate or list of piece rate.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.10	SKSB provides benefits to workers such as medical care and transportation to clinic or hospital.	Yes
4.4.5.11	SKSB workers housing according to the industry best practices. Onsite visit at the SKSB estate living quarters includes basic amenities such as water, electricity and toilet.	Yes
4.4.5.12	SKSB established Social policy dated 01/09/2019 signed by Managing Director. The policy includes to prohibit any form of domestic violence and ensure procedures are in place to prevent sexual harassment and any other form of violence against women, workers and community. Document reviewed on SKSB estate complaint records, there is no complaint lodge for sexual harassment. Field interview with sampled chemical sprayers and harvesters informed, they had been briefed on social policy dated 15/03/2023 & 01/11/2023.	Yes
4.4.5.13	SKSB established Code of Conduct & Human Rights policy dated 01/09/2019 signed by Managing Director. SKSB carried out training on social policy dated 15/03/2023 & 01/11/2023. Field interview with sampled chemical sprayers and harvesters informed, they have no interest to form or join any union.	Yes
4.4.5.14	SKSB established Social policy dated 01/09/2019 signed by Managing Director. The policy statement: No child or young person shall be or be required or permitted to be engaged in any employment other than those allowed by the laws. Document reviewed on SKSB list of workers and interviewed with estate workers, there are no workers hired below 18 years old.	Yes
4.4.6.1	SKSB established training plan dated 12/09/2020 and latest revised on 01/10/2023. Training carried out involved workers and staff. Review on the training record includes training material, photo and attendance list. Example of training carried out: MSPO, company policies, complaint and grievance policy, safe working practices SOP, PPE, environment dated 15/03/2023 & 01/11/2023.	Yes
4.4.6.2	SKSB established training need analysis for each worker. The training need analysis is based on job description.	Yes
4.4.6.3	SKSB established the continuous training programme updated 01/10/2023 for year 2023. Example of training:	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Company policies, complaint and grievance SOP and chemical spraying SOP carried out on 01/11/2023.	

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>SKSB establish Environmental Policy dated 01/09/2019 signed by Managing Director and available in Bahasa Malaysia and English.</p> <p>The policy describes SKSB committed to minimize the environmental impact of its operations and understand the importance of conserving natural resources. We shall strive to promote environmental improvements whenever practical that will ensure a sustainable future.</p> <p>SKSB establish Environmental Management Plan or EMP updated on 14/10/2022.</p> <p>The EMP describe activity, environment aspect on positive and negative impact, action plan and monitoring on continuous improvement program, timeline and person in-charge.</p> <p>SKSB conduct Environmental Policy briefing to the workers in 01/11/2023.</p> <p>The Environmental Policy is publicly displayed at estate notice board.</p>	Yes
4.5.1.2	<p>a SKSB establish Environmental Policy dated 01/09/2019 signed by Managing Director and available in Bahasa Malaysia and English.</p> <p>The policy describes SKSB committed to minimize the environmental impact of its operations and understand the importance of conserving natural resources. We shall strive to promote environmental improvements whenever practical that will ensure a sustainable future.</p> <p>SKSB establish Environmental Management Plan or EMP updated on 14/10/2022.</p> <p>The EMP describe the following objectives:</p> <ol style="list-style-type: none"> 1. To ensure a continuous awareness of the need to check and monitor key environmental components for SKSB and take appropriate remedial measures to avoid environmental degradation. 2. To protect the environmental of SKSB from neglecting, mismanagement and irresponsible activities in palm oil estate operations 3. To ensure conformation to all activities are within the laws/acts and legislation of state and nation. 	Yes
	<p>b SKSB establish EMP updated 14/10/2022.</p> <p>The EMP describe environmental aspects and impacts analysis of all operations.</p> <p>Operation cover farm tractor, chemical spraying, manuring, washing tractor, empty fertilizer bag, empty chemical container, fronds stacking,</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>FFB bunches and loose fruit, chemical mixing and felling and shredding of ageing palms and replanting of oil palm</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Activity: Replanting 2. Aspect: Hydrocarbon leakage, emission of carbon dioxide and carbon monoxide and soil compaction. 3. Impact: Water pollution, Air pollution, Soil erosion. 4. Risk score: 15; 5. Risk description: High; 6. Action plan: Implementation according to SOP and training. 7. Post control risk score: 8; 8. Post control risk description: M; 9. Timeline: Ongoing; 10. PIC: Estate Manager. <p>During field visit at replanting block E, observed no soil erosions or pollution at field drains.</p>	
4.5.1.3	<p>SKSB establish EMP updated 14/10/2022.</p> <p>The EMP describe mitigation of negative environmental impact and promoted to positive.</p> <p>Example: Empty fertilizer bag</p> <p>Negative impact: Water pollution – fertilizer residue washed into water</p> <p>Positive impact: Reused for loose fruits collection and collecting wastes and recycle bag</p> <p>Action plan and monitoring: All empty fertilizer bags shall be recovered upon manuring, followed by clean, stack and store properly in store for future reuse as loose fruits collection bags;</p> <p>Continuous improvement plan: Training provided to the workers and continuous monitoring.</p> <p>Training carried out on 01/11/2023 on cleaning of empty fertilizer bags and storage.</p> <p>Site inspection at harvesting field block sighted empty fertilizer bags are used for loose fruit collections.</p>	Yes
4.5.1.4	<p>SKSB establish EMP updated on 14/10/2022 with CIP included to promote positive impacts.</p> <p>Example:</p> <p>Activity: Manual weeding;</p> <p>Positive: Manual weeding eliminates chemical pollution to soil;</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>CIP: Prioritise manual weeding over chemical application in controlling weeds.</p> <p>During field visit and interviews with sampled chemical sprayers, informed there are reducing in chemical usage in year 2023</p>	
4.5.1.5	<p>SKSB established training plan 2023 includes environmental aspect:</p> <p>Example:</p> <p>Environmental training in October 2023.</p> <p>Review on training records verified, above training has been carried out dated 01/11/2023.</p>	Yes
4.5.1.6	<p>Latest environmental meeting carried out on 01/11/2023. Environmental meetings are carried out annually.</p> <p>Agenda includes:</p> <ul style="list-style-type: none"> • Cleanliness of housing area; • Domestic waste and 3Rs (Recycle, Reuse & Reduce); • Zero burning policy; • Wildlife observation, monitoring and protection; • Other matters. <p>Reviewed minutes of the meeting, attendance list with workers signature are available.</p>	Yes
4.5.2.1	<p>SKSB establish baseline value for 3 years on diesel consumption from 2020 – 2022.</p> <p>The baseline value established is a guideline to monitor usage of actual diesel consumption on current year 2023.</p> <p>Baseline value for 3 year: 6.25 litre / ton of FFB</p> <p>Actual up to October 2023:</p> <p>FFB Production: 663.45 Mt</p> <p>Diesel usage: 17,543 litres</p> <p>BV: 8.37 litre / ton of FFB</p> <p>The actual diesel/litre usage from January to October 2023 is high when compare to the average baseline value for year 2020 to 2022 due to low crop production and fully utilised all machineries.</p>	Yes
4.5.2.2	<p>The record includes diesel consumption analysis and projection for year 2020 – 2022.</p> <p>Actual diesel usage January to October 2023: 17,543 Litres;</p> <p>Estimated diesel usage from January to October 2023: 20,800 Litres.</p> <p>SKSB establish records of actual diesel consumption on monthly basis for monitoring and compare actual consumption against baseline value.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	The actual usage is lower compared to estimate due to lower diesel usage compared to estimate usage. This is mainly due to low crop production.	
4.5.2.3	SKSB installed solar panel as renewable energy at worker housing and other facilities to reduce diesel usage.	Yes
4.5.3.1	<p>SKSB establish WMP updated on 24/08/2022.</p> <p>There are 3 types of wastes generated from SKSB; gaseous, solid and liquid;</p> <p>Example:</p> <p>A. Gaseous Sources: Farm tractor, lorry. Type: Smoke (carbon monoxide)</p> <p>B: Solid Sources: Agricultural Type: Pesticides container & fertilizer bags.</p> <p>C: Liquid Sources: Domestic Type: Sewage.</p>	Yes
4.5.3.2	<p>a SKSB establish WMP updated on 24/08/2022.</p> <p>The plan describes the sources and monitoring of waste and pollution.</p> <p>Example:</p> <p>Source: Pruned oil palm fronds;</p> <p>Monitoring plan: To implement correct method for fronds stacking in thin layer close to the ground.</p> <p>Timeline: Continuously;</p> <p>PIC: Estate Manager.</p> <p>During field visits, observed fronds are stacked properly with low heaps.</p>	Yes
	<p>b SKSB establish WMP updated 24/08/2022.</p> <p>Example:</p> <p>Source: Pruned oil palm fronds;</p> <p>Monitoring plan: To implement correct method for fronds stacking in thin layer close to the ground.</p> <p>During field visits, observed fronds are stacked properly with low heaps.</p>	Yes
4.5.3.3	SKSB established SOP of handling scheduled waste, Doc. No: SK – 4.5.3 dated 27/08/2019 for handling schedule waste.	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The SOP describes, any scheduled waste generated from estate operations are identified and labeled accordingly.</p> <p>Estate manager will record the schedule waste generated.</p> <p>The scheduled waste should be managed and disposed by DOE authorized collector.</p> <p>Storage of the schedule waste must be not more than 20mt and less than 180 days.</p> <p>SKSB established record for scheduled wastes and sighted the empty chemical containers reused for chemical spraying activity.</p>	
4.5.3.4	<p>SKSB adopt CropLife International SOP for Triple Rinse procedure.</p> <p>During site visit, observed empty chemical containers stored at general store and mark 'X' painted with red colour.</p> <p>Record of empty pesticide containers available and as at October 2023.</p> <p>Site inspection verified, empty chemical containers will be reused for chemical spraying and been located at designated area.</p>	Yes
4.5.3.5	<p>SKSB establish WMP updated 24/08/2022.</p> <p>WMP describe the domestic waste is disposed at the landfill area.</p> <p>Site inspection and review on the estate map, landfill is located away from the housing area.</p> <p>During field visit at landfill, domestic wastes are disposed accordingly.</p> <p>Opening and closing of the landfill are stated at the landfill signage.</p>	Yes
4.5.4.1	<p>SKSB establish Pollution and Emission Prevention Plan updated 24/08/2022.</p> <p>The PEPP describe type of pollution, sources and action plan.</p> <p>Example: Gaseous waste</p> <p>Type of waste: Carbon monoxide;</p> <p>Sources: FFB tractor and vehicles;</p> <p>Action plan: Maintained and service the FFB tractor and genset every 3 months.</p> <p>Reviewed latest vehicle services records dated 20/10/2023. Records are well maintained.</p>	Yes
4.5.4.2	<p>SKSB establish PEPP dated 24/08/2022.</p> <p>The plan describe action plan to reduce the significant pollutant and emission.</p> <p>Example: Gaseous waste;</p> <p>Type of waste: Carbon monoxide;</p> <p>Sources: FFB tractor and vehicles;</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Action plan: Maintained and service the FFB tractor and genset every 3 months.</p> <p>SKSB maintain maintenance records for vehicles updated as at 20/10/2023.</p>	
4.5.5.1	<p>a SKSB establish Water Management Plan dated 24/08/2022.</p> <p>The plan includes:</p> <ol style="list-style-type: none"> 1. Water consumption activities; 2. Water source; 3. Estimate of water requirements; 4. Water analysis; 5. Action plan to optimize water consumption. <p>The water management plan indicates water sources are from rain water for domestic usage and natural water pond for estate operation usage.</p> <p>The plan describe the sources and usage of water.</p> <p>The water sources from rain and pond.</p> <p>Operation: Estate;</p> <p>Source: Pond;</p> <p>Usage: Spraying, nursery, washing PPE, triple rinse, vehicle washing;</p> <p>Operation: Domestic usage;</p> <p>Source: Rain water;</p> <p>Usage: Drinking, cooking, bath.</p> <p>Water will be boiled first before consumption.</p>	Yes
	<p>b Reviewed the estate map indicates there is no river or stream flowing through estate.</p> <p>During field visit, observed no river or streams flowing through the estate.</p>	Yes
	<p>c SKSB establish Water Management Plan dated 24/08/2022.</p> <ul style="list-style-type: none"> • Install extra water tank for rainfall collection; • Create awareness among workers to reduce wastage; • Monitor condition of water tank and piping system once a month. <p>The plan describe water consumption monitoring on daily, monthly and yearly for domestic and operation.</p> <p>SKSB provide sufficient water tanks to store water to prepare for drought season.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>400 gallon tank: 38 units</p> <p>800 gallon tank: 2 units</p> <p>Stated in the WMP, company will purchase clean water from nearby Lembaga Air Sabah in Telupid if running out of rainwater for domestic usage.</p> <p>During field visit observed natural pond maintained to store rainwater for estate operation.</p>	
	<p>d Review on the estate map indicates there is no river or stream flowing through estate.</p> <p>Further confirmation obtain from interview with the management.</p>	Yes
	<p>e Reviewed the estate map indicates there is no river or stream flowing through estate.</p> <p>During field visit, observed no river or streams flowing through the estate.</p>	Yes
	<p>f During field visits, observed no bore or wells established for water supply.</p>	Yes
4.5.5.2	<p>Reviewed the estate map indicates there is no river or stream flowing through estate.</p> <p>During field visit, observed no river or streams flowing through the estate.</p>	Yes
4.5.5.3	<p>SKSB establish Water Management Plan updated 24/08/2022.</p> <p>The plan describe sources of water are from rain and pond.</p> <p>Water management plan indicates water tank is provided and natural water pond maintained for harvesting of rainwater.</p> <p>During field visit, observed natural pond maintained to store rainwater for estate operation.</p>	Yes
4.5.6.1	<p>a SKSB establish Biodiversity Assessment Report updated on 15/10/2023 to identify wildlife presence within the estate and the surrounding.</p> <p>SKSB maintain a list of wildlife sighted within the estate.</p> <p>Example: Monitor lizard and swiftlet</p> <p>SKSB installed signage of protected wildlife and signage displayed at estate entrance.</p> <p>SKSB established wildlife monitoring record updated on 15/11/2023.</p> <p>Swiftlet sighted in the field during the wildlife monitoring.</p>	Yes
	<p>b SKSB establish Biodiversity Assessment Report updated on 15/10/2022.</p> <p>The assessment identifies wildlife within the estate by management and workers.</p> <p>Example:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Bird: Swiftlet; Reptile: Monitor Lizard. SKSB conduct environment meeting on 01/10/2023 including wildlife observation, monitoring and protection. SKSB displayed protected wildlife at the estate notice board and near the genseet room.	
4.5.6.2	a SKSB establish Biodiversity Assessment Report updated 15/10/2023. SKSB displayed protected wildlife at the estate office notice board including penalty of RM50, 000 or 5 years in prison if break the rules. SKSB installed 'No Hunting' signage in the field to discourage illegal hunting. SKSB conduct environment meeting on 01/11/2023 which includes wildlife observation, monitoring and protection.	Yes
	b SKSB display protected wildlife at the estate office notice board including penalty of RM50, 000 or 5 years in prison if break the rules. SKSB conduct environment meeting on 01/11/2023 including wildlife observation, monitoring and protection. SKSB install 'No Hunting' signage in the field to discourage illegal hunting.	Yes
4.5.6.3	SKSB establish Biodiversity Assessment Report updated on 15/11/2023. The assessment identify wildlife within the estate by management and workers. Frequency of assessment is once a year. SKSB established wildlife monitoring record updated on 15/11/2023. Swiftlet sighted in the field during the wildlife monitoring.	Yes
4.5.7.1	SKSB establish Zero Burning Policy dated 01/09/2019 signed by Director. The policy describes: <ul style="list-style-type: none"> - SKSB commitment to Zero Burning as per Malaysia Law (A1102 Act / Environment Quality (Amendment) Act 2001) for new planting and replanting activities. - There shall be no open burning of any kind except where deemed necessary with prior approval of the relevant authorities. This include domestic waste, agricultural waste and biomass or by products generated by the estate. During site visit at worker quarters and replanting area, observed no sign or traces of open burning.	Yes
4.5.7.2	Site interview with management informed, no serious palm diseases require burning with special approval from the relevant authorities. TPSB adopt Field Handbook Vol. 02, as a guideline to treat crop with diseased.	Yes
4.5.7.3	SKSB establish the Zero Burning Policy dated 01/09/2019.	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The policy describes there shall be no open burning of any kind except where deemed necessary with prior approval of relevant authorities.</p> <p>Interview with management, there is no disease require for burning activity.</p> <p>During site visit at worker quarters and replanting area, observed no sign or traces of open burning.</p>	
4.5.7.4	<p>SKSB adopt Field Handbook for Immature Oil Palm Vol. 02 as a guideline for replanting activity.</p> <p>During visit at replanting blocks confirmed previous crop are felled and chipped during the replanting activity.</p>	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>SKSB established SOPs for estate operations such as below:</p> <ol style="list-style-type: none"> Langkah – Langkah Kerja Menyembur Racun, doc no.: 4.6.1.2 dated 27/09/2019 Langkah-langkah Kerja Membaja, doc no.: 4.6.1.4 dated 27/09/2019 Langkah-langkah Kerja Menombak, doc no.: 4.6.1.6 dated 27/09/2019 Langkah – Langkah bagi Kerja Slashing, doc no.: 4.6.1.7 dated 27/09/2019 <p>Training for Harvesting SOP carried out on 01/11/2023. Interviewed harvesters informed that they are briefed and understand the SOP of estate operations.</p>	Yes
4.6.1.2	<p>SKSB adopt Field Handbook Vol. 02 as guide for planting at the slope.</p> <p>Page 52 of the handbook describe:</p> <p>Terrace or platform construct in steeper areas in order to:</p> <ol style="list-style-type: none"> Facilitate effective establishment, maintenance and harvesting of palms. Minimize soil erosion. Reduce rainwater runoff and nutrient losses. Increase water infiltration. Conserve moisture and increase water infiltration. Provide each palm with equal access to light, nutrients and water. <p>The altitude of terrace using tool “GPS Coordinate Malaysia” at replanting block 53 is 113 meter from sea level and below 25°.</p>	Yes
4.6.1.3	<p>SKSB established permanent block markers for each field stating block number, planted year, material planted and field size.</p> <p>Example:</p>	Yes

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Principle 6: Best Practices								
Indicator	Summary of Assessment	Compliance						
	<div>1. Block: 7</div> <div>2. Size: 7.12 acre</div> <div>3. Material: Ulu Dusun</div> <div>4. Planting Year: 1997.</div>							
4.6.2.1	<div>SKSB established 3 years business plan from 2022 to 2024 dated 10/01/2022.</div> <div>The budget includes:</div> <div>1. Revenue</div> <div>2. Cost of sales FFB</div> <div>3. Replanting expenditure</div> <div>4. Administration expenditure</div> <div>5. Capital Expenditure.</div>	Yes						
4.6.2.2	<div>SKSB established replanting program for year 2023 to 2024 updated on 01/10/2023.</div> <table><tr><td>Year</td><td>Replanting rea (Ha)</td></tr><tr><td>2023</td><td>16.40</td></tr><tr><td>2024</td><td>43.55</td></tr></table>	Year	Replanting rea (Ha)	2023	16.40	2024	43.55	Yes
Year	Replanting rea (Ha)							
2023	16.40							
2024	43.55							
4.6.2.3	<div>SKSB established 3 years business plan from 2022 to 2024 dated 01/10/2022.</div> <div>The business plan includes:</div> <div>1. Crop projection</div> <div>2. Production cost / mt</div> <div>3. FFB price projection</div> <div>4. Cash flow.</div>	Yes						
4.6.2.4	<div>SKSB established monthly estate progress report to monitor the income and expenditure, FFB production and price of FFB.</div> <div>Latest monthly progress report dated October 2023 is reviewed.</div> <div>Progress report includes revenue, workers payroll expenditures and productivity analysis.</div>	Yes						
4.6.3.1	<div>SKSB purchase chemical and fertilizer from the supplier.</div> <div>1. Estate request quotation and negotiate the price by phone call to supplier</div> <div>2. Estate issue Local Purchase Order to supplier and put the negotiated price</div>	Yes						

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Indicator	Summary of Assessment	Compliance
	<p>3. Supplier issue Delivery Note and Invoice during delivery of the product to estate</p> <p>4. Estate make payment and issue payment voucher to the supplier</p> <p>The quotation and purchase order describe the product pricing and payment terms.</p>	
4.6.3.2	<p>SKSB documented records of quotation agreed by both parties on the terms and conditions.</p> <p>Payments are made on a monthly basis in timely manner.</p> <p>Example:</p> <p>Latest progress payment has been made dated 01/07/2023.</p> <p>Review on payments record and made according to quotation terms and conditions.</p>	Yes
4.6.4.1	<p>SKSB engage contractor for replanting work in year 2023.</p> <p>Review on the contract agreement for replanting work established on 17/03/2023 include a statement for MSPO requirement as below;</p> <p>‘Company’s suppliers and contractor shall be abided to meet all the requirements in the MSPO standards. All company and MSPO required policies including but not limited to S&H, usage of PPE, work training will be provided and briefed before the commencement of work’.</p> <p>Briefing records on the estate policies to contractor carried out on 12/04/2023 by the Estate Manager is verified.</p>	Yes
4.6.4.2	<p>SKSB engage contractor for replanting work year 2023.</p> <p>The contract agreement dated 17/03/2023 between the replanting contractor and SKSB is reviewed. Contract agreement is duly agreed to the term and conditions and signed by both parties.</p>	Yes
4.6.4.3	<p>SKSB established replanting contract agreement dated 17/03/2023.</p> <p>Review on the contract agreement for replanting a statement ‘the contractor shall be audited by the company’s MSPO CB when required.’</p>	Yes
4.6.4.4	<p>SKSB established monthly replanting progress report to monitor work progress done by the contractor.</p> <p>Report established includes replanting block, contractor progress and estate replanting progress.</p> <p>Latest record updated on July 2023 is verified during the documents review.</p> <p>Replanting work has been done in July 2023.</p>	Yes

Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>SKSB planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate.</p>	Yes

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	The 1 st planting is carried out on 1997 and latest replanting is in year 2023. Therefore, no biodiversity assessment required.	
4.7.1.2	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Replanting carried out in year 2023 for an area of 16.40 ha that is less than 100ha. Therefore, no PMM required.	Yes
4.7.2.1	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Review on the estate map and interview with estate management feedback no peat soil within SKSB area.	Yes
4.7.3.1	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no SEIA carried out.	Yes
4.7.3.2	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no SEIA carried out.	Yes
4.7.3.3	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no SEIA carried out.	Yes
4.7.3.4	There are no smallholder's scheme in SKSB. Therefore, not applicable.	Yes
4.7.4.1	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no soil map established.	Yes
4.7.4.2	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no topography map established.	Yes
4.7.5.1	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no topography map established and no permit available.	Yes
4.7.5.2	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no plan on fragile and marginal soil established.	Yes
4.7.5.3	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no soil map established.	Yes
4.7.6.1	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no FPIC carried out and no communities affected.	Yes
4.7.6.2	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate.	Yes

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	There are no sacred sites, therefore no management plan established.	
4.7.6.3	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no SOP on handlings any customary land ownership and compensation established.	Yes
4.7.6.4	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no compensation and agreement established	Yes
4.7.6.5	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no identification and assessment of legal and recognized customary rights established	Yes
4.7.6.6	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no system established for calculating the compensation for distribution.	Yes
4.7.6.7	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no compensation plan established.	Yes
4.7.6.8	SKSB Planting statement updated 01/10/2023 is review and there is no new planting carried out within the estate. Therefore, no communities affected.	Yes

4.4. 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 Sri Kuli Sdn Bhd operation or any on/off-products claim.

4.5. 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.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
X	No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i></p> <p><i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i></p>	

4.6. Detail of Audit Findings in last audit

AUDIT OUTCOME

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

4.7. Detail of Onsite Audit Findings Identified during this audit

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

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.4.4.2	i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite	Document	SKSB could improve on monitoring first aider qualification.
2.	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.	Document	SKSB could improve new employees understanding on MSPO.

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5. CONCLUSION

Sri Kuli Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct ASA 04 audit consisting of one estate according to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

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

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

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

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

Total certified number of estate:	1
Total certified production area:	183.40 Ha
Certified FFBs January 2023 to September 2023:	581.75 Mt
Project FFBs October 2023 to December 2023:	307.02 Mt

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6. RECOMMENDATION

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

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

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

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

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

Puchong, 01/12/2023



Ariff Bin Lokman
 TUV NORD (Malaysia) Sdn Bhd
 Audit Team Leader

Puchong, 07/12/2023



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

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7. LIST OF STAKEHOLDERS

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

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

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

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

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

Salvo clause:

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

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

Annex / Enclosures

Annex /
corresponding audit documentation

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