



<h1>Assessment Report</h1>	Date: 12 August To 13 August
	<h1>2024</h1>


[Disclaimer: The audit report has been generated to reflect the compliance of the company toward the MSPO standard and every criterion's have been in every effort taken to ensure the accuracy of the assessment and reporting produced. As the assessment is been carried out based on sampling, certain areas or processes may not be able to verified on its compliances.]

**MSPO 2530:2013
Part 3**

NAME OF CERTIFIED ENTITY	ATLAS PLANTATIONS SDN BHD (GROUP) 1) Atlas Paloh Rubber Estate 2) Atlas Pagoh Muar Estate
MSPO CERTIFICATE NO & VALIDITY	MYMS2194703 EXPIRE 13/02/2024
MAIN ADDRESS	12 JALAN BUKIT GEDONG, 75050 MELAKA.
REPORT NO	MS24SM023
TYPE OF CERTIFICATION	GROUPING
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENTATION)
AUDIT STAGE	SURVEILLANCE If surveillance No.1

Thank you for your trustful cooperation during our audit of your organization. This report has been prepared of every effort to ensure the accuracy of the information recorded. The assessment is based on sampling on the records, practice, documents and personnel; therefore, the final results of the assessment is of representative towards the system implementation of the organization. This report is generated to record as much of the system implementation information but may still limited due to the sampling. This report details the assessment results including strengths, opportunities, and weaknesses. These results were presented to your management at the closing meeting of the audit. You can use these results to improve the effectiveness of your management system. We look forward to continuing our partnership towards sustainable business success. This report has been prepared in compliance to the ISO 17021:2011 requirements.

To ensure the next assessment will be carry out in compliance to the ISO 17021:2011, please remember to immediately notify CARE Certification International about any significant change to your company at any point of time. Together we will then coordinate appropriate measures to maintain your current certification. Such circumstances include, for example, changes relating to the legal, commercial, organizational status or ownership, organization and management (e.g. key managerial, decision making or technical staff), contact address and sites, scope of operations under the certified management system, and major changes to the management system and processes. Together we CARE and will then ensure the smoothness of the upcoming assessment. Thank you for your persistence of support.

	Signed for on behalf of CCI	Signed for on behalf of client
Sign		Name: Designation:
Name	Aliff Abu Hurairah Abas	Company stamp
Date	13 August 2024	
Email	admin@cciglobe.com; w.hidney@cciglobe.com	
Fax no	038073 2688	

Confidentiality:

The Auditor shall not at any time during his/her assignment or after the completion of his/her assignment disclose to any person any information on business dealings practice or affairs of the establishment or the establishment's clients or any other matters which may come to the knowledge of the auditor by reason of his/her assignment. The Auditor agrees that the material term of this assignment is to keep all Confidential Information absolutely confidential and to protect its release to unauthorized party. The Auditor agrees not to divulge, reveal, report or use any of the Confidential Information which the Auditor has obtained or which was disclosed to the Auditor by the Client as result of the assessment for purposes other than to fulfil the audit objective.

Together, we CARE.

Section A Previous Audit Result

The result of the last audit system has been reviewed, in particular to ensure appropriate correction and corrective action has been implemented to address any nonconformities identified. This review has concluded that:

<input checked="" type="checkbox"/>	No nonconformities have been raised during last assessment.
<input type="checkbox"/>	Any nonconformities identified during last previous audit have been corrected and the corrective action continuous to be effective.
<input type="checkbox"/>	The management system has not adequately addressed non conformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.

Section B Conclusion

The audit team conducted a process-based audit focusing on significant aspects/risk objectives required by the standard(s). The audit methodology used is based on 3P which were People, Paper and Practice.

The audit team concludes and express

- CONGRATULATION and has
- CONGRATULATION however some processes need to address non-compliance(s) but others has
- SORRY and the organization has not established and maintained its management system in line with the requirements of the standard and

- demonstrated
- not demonstrated

the ability of the system to systematically achieved agreed requirements within the scope of the organizations.

Base on the record, there is/are **5** unresolved issue. Therefore, the audit team recommends that based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

- Granted (initial certification or recertification)
- Granted upon the acceptance of the noncompliance(s)
- Continued (surveillance)
- Continued (surveillance) upon the acceptance of the noncompliance(s)
- Withheld
- Suspend until satisfactory corrective action(s) is completed
- Others (please specify)

NOTE:

The assessment and recommendation for the initial or continue was based on random samples and therefore nonconformities may exist which have not been identified. All the pages should be attached if the organization wishes to copy and delivered to the interested party.

Section C (For Recertification only)

1	The company has demonstrated effective implementation and maintenance/improvement on its management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section D Auditor and Auditees Names

CCI Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
Aliff Abu Hurairah Abas	Mr Azman Bin Abdul Halil	Atlas Paloh Rubber Estate Manager
Team member	Yoharajen A/L Retnan	Atlas Paloh Rubber Estate Field Staff
Azman Daud	Ms Raji A/P Vijayan	Atlas Paloh Rubber Estate
Trainee auditor	Mr Wong Wuey Wuen	Atlas Pagoh Muar Estate Manager
Observer	Mr. Mohd Jeffri Bin Salih	Atlas Pagoh Muar Estate Field supervisor

Section E Audit Process Matrix

Next Audit Matrix (legend "☒" plan to cover & covered, "☐" for uncover)

Planned month & year	6/2023	8/2024	6/2025	6/2026	6/2027
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
4.2 Transparency					
4.2.1 Transparency of information and documents relevant to MSPO requirements	☒	☒	☒	☒	☒
4.2.2 Transparent method of communication and consultation	☒	☒	☒	☒	☒

4.2.3 Traceability	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4 Social responsibility, health, safety and employment condition					
4.4.1 Social impact assessment (SIA)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6 Best Practices					
4.6.1 Site management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7 Development of new planting					
4.7.1 High biodiversity value	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.2 Peat land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.3 Social and Environmental Impact Assessment	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.4 Soil and topographic information	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.6 Customary land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
Group Member Audit Matrix (GROUPING Certification)	6/2023	8/2024	6/2025	6/2026	6/2027
Atlas Paloh Rubber Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Atlas Pagoh Muar Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Assessment man days for the next assessment: 7 md. Recertification: 4/2028

NOTE:

(i) Recertification should be carried out minimum 2 months prior to the expiry of the certificate

(ii) The Audit Programme shall include Stage 1 and Stage 2 audit, surveillance audits in the first, second, third and fourth years, and a recertification audit in the fifth year prior to expiration of certification.

(iii) The recommended minimum on-site audit duration for individual and group certification respectively, which includes the opening meeting, site auditing, document verification, and closing meeting as documented in ACB – OPMC 2, Issue 2, 04 September 2020.

(iv) Additional auditor days may be required for conducting post audit follow-up activities, such as verification on major non-conformities raised or addressing of any contentious stakeholder issues.

Section G Audit Summary

Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
AA, AZM	12 August 2024	9.00am
<p>Opening Meeting</p> <ul style="list-style-type: none"> a) introduction of the participants, including an outline of their roles; b) confirmation of the scope of certification; c) confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management; d) confirmation of formal communication channels between the audit team and the client; e) confirmation that the resources and facilities needed by the audit team are available; f) confirmation of matters relating to confidentiality; g) confirmation of relevant work safety, emergency and security procedures for the audit team; h) confirmation of the availability, roles and identities of any guides and observers; i) the method of reporting, including any grading of audit findings; j) information about the conditions under which the audit may be premature terminated; k) confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails; l) confirmation of the status of findings of the previous review or audit, if applicable; m) methods and procedures to be used to conduct the audit based on sampling; n) confirmation of the language to be used during the audit; o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; p) opportunity for the client to ask questions. 		
Auditor	Date	Time
AA, AZM	13 August 2024	5.00pm
<p>Closing Meeting</p> <ul style="list-style-type: none"> a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty b) the method and timeframe of reporting, including any grading of audit findings; c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification; d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit; e) the certification body's post audit activities; f) information about the complaint handling and appeal processes. g) any diverging opinion that are not resolved. h) opportunity for the client to ask questions. 		
Executive Summary		
<p>CARE Certification International (M) Sdn Bhd (CCI) is first private certification body originating from Malaysia, that been accredited by Standard Malaysia under the purview of Ministry of Science, Technology and</p>		

Innovation (MOSTI). CARE Certification International have been fully complying to ISO 17021. The company is established with CARE of the needs of system certification and training in mind and is one of the leading multi-sector certification body in Malaysia.

CARE Certification International (M) Sdn Bhd (CCI) has vast experience in conducting audits related to MSPO certification. It has certified more than hundred palm oil estates throughout Malaysia. CCI has obtained accreditation from Standards Malaysia for its MSPO certification scheme, holding certificate No. MSPO 28122017 CB 06 since 28 December 2017.

This assessment was conducted on 12-13 August 2024 The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the company as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 MSPO Part 3: General principles for oil palm plantations and organized smallholder was used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment. The computation of the sampling size is elucidated by the following formula as per table below.

This report will be externally reviewed by MSPO approved Peer Reviewer prior to certification decision by CARE Certification International (M) Sdn Bhd. CCI does not provide any advice on compliance with any legislation, regulation, or standards. All audit reports and other documentation provided by the company, are given in good faith and in reliance on the accuracy and completeness of the information provided by the client. No responsibility is accepted to any third party that may rely in whole or in part on the content of this report, to the extent permitted by Law.

A list of Stakeholders contacted is included in this report which been interviewed through phone call for this desktop assessment. The assessment findings for this SAV 1 are detailed in last section of this assessment report.

Audit Findings		
1	OFI: 4.2.2.3 Atlas Paloh Rubber Estate Referring to the list of stakeholders provided, it was found that the list is inadequate as related government agencies and neighbouring community is not listed by the management. Will be verified during next assessment.	OFI
2	OFI: 4.3.1.3 Atlas Pagoh Muar Estate and Atlas Paloh Rubber Estate Review of the legal register as cited in 4.3.1.2 confirms that several legal requirements are not updated by the management. The updated list will be verified during next assessment.	OFI
3	OFI: 4.4.1.1 Atlas Pagoh Muar Estate and Atlas Paloh Rubber Estate It was found that the social impact assessment report provided by management is expired in 2023. The management to update the SIA report for the incoming MSPO 2.0 certification during next assessment.	OFI
4	OFI: 4.4.4.2 b Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate During the interview with the female workers (rat baiting operation), there is one case of motorcycle accident occurred which is they are fallen from motorcycle on the way to the working field. Verification has been done thru the HIRARC record, however there is no updated HIRARC has been assessed for motorcycle riding in the estate.	OFI

5	<p>OFI: 4.4.6.3</p> <p>Training evaluations are available for Polisi Keselamatan dan Kesihatan Dalam Pekerjaan on 10/5/2024 for Atlas Paloh Rubber Estate and Latihan Meracun Tikus for Atlas Pagoh Muar Estate on 16/7/2024. However only one training evaluation available instead of four participants (Atlas Paloh Rubber Estate) and only one training form evaluation available instead of two participants (Atlas Pagoh Muar Estate).</p>	OFI
6	<p>OFI: 4.5.1.2</p> <p>Atlas Paloh Rubber Estate</p> <p>Both estate management had provided the documented EAIA. However, the report can be further improved by adding assessment on labor quarters, ramp, diesel skid tank and water pump used for extraction.</p>	OFI
7	<p>OFI: 4.5.3.3</p> <p>Atlas Paloh Rubber Estate</p> <p>The management has maintained and provided the empty fertilizer bag record as seen during audit day. However, the inventory record for empty pesticide container are not maintained by the management.</p>	OFI
8	<p>OFI: 4.5.6.1a</p> <p>It was found that the Biodiversity report provided by management is expired in 2023. The management to update the Biodiversity report for the incoming MSPO 2.0 certification during next assessment.</p>	OFI
9	<p>OFI: 4.6.4.2</p> <p>Atlas Pagoh Muar Estate</p> <p>The management has provided the contract agreement with the appointed contractor, R. Murugan A/L D. Paramasivam. However, the agreement was found to be expired on 30 September 2023. Though there is still no issue at point of audit, the management to provide latest agreement with the contractor.</p>	OFI
10	<p>NC Minor: 4.3.1.1</p> <p>Atlas Pagoh Muar Estate and Atlas Paloh Rubber Estate</p> <p>Both estates management are not in compliance against the following legal requirement:</p> <ul style="list-style-type: none"> i. No OSH Coordinator was appointed as required under Section 29a OSHA 1994 (Amendment) 2022. ii. No Identification of excessive noise has been assessed toward noise at working area as required under Regulation 3: Identification of Excessive Noise/OSH Noise Exposure Regulation 2019 <p>Atlas Paloh Rubber Estate</p> <p>It was observed during site visit that the workers are paid to obtain clean water for drinking via water vending machine located at the estate office. It is also found that the permit in writing by Director General of Labor Department for water extraction are not obtained by the management. These are against the Regulation 6 (1) (a) Employees' Minimum Standards Of Housing, Accommodations And Amenities Act 1990 (amended 2021) which stipulated that "or where the Director General so permits in writing, to provide free and adequate supply of potable piped water drawn from any</p>	MINOR NONCONFORMIT

	<i>other source which shall be filtered and treated in a manner approved by the Director General”</i>	
11	<p>NC Minor: 4.4.4.2 e</p> <p>Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate</p> <p>No chemical training has been conducted for the past 24 months for chemical handling storage and rat baiting activities as per USECHH Regulation 2000 Part VII Section 22 which stated that Information, Instruction and Training (3) The employer shall review and conduct the training programme (a) at least once in two years.</p>	MINOR NONCONFORMIT
12	<p>NC Minor: 4.4.4.2 i</p> <p>Atlas Paloh Rubber Estate:</p> <p>Mr Zhaahirul bin Tukimin has been attended First Aid at Workplace on 8/1/2019 to 9/1/2019 with ST. John Ambulance. How ever the certificate validity is valid for three (3) year from the date issued (9/1/2019) which is over No refresh training has been planned or conducted as per The Occupational Safety and Health Act 1994 (Amendment) 2022, 4.4.2 The Need for Refresher Training First-aiders need to undergo a recognized course (appendix 1) once every three (3) years.</p> <p>Atlas Pagoh Muar Estate:</p> <p>First aider not available as per The Occupational Safety and Health Act 1994 Section 15(1) of the Occupational Safety and Health Act 1994 (Act 514) provides that every employer and the self-employed person must ensure, so far as is practicable, the safety, health and welfare at work of all his employees. The provision of first-aid facilities and first-aiders is in compliance with the welfare component of this general duty of employers and self-employed persons.</p>	MINOR NONCONFORMIT
13	<p>NC Minor: 4.4.5.3</p> <p>Atlas Paloh Rubber Estate</p> <p>The management failed to complying with applicable legislation regarding Employment Injury Scheme for foreign workers for employee sample 1 #ID GW19 (Passport no. : C81786**). This refer to the payment slip for the employee in July 2024 where record of contribution to SOCSO by management has allocated. This is not compliance to Employees's Social Security (Amendement 2019) Act 1969 where the deduction was not deducted from the total wages he earned for this particular month.</p>	MINOR NONCONFORMIT
14	<p>NC Minor: 4.5.3.3</p> <p>Atlas Paloh Rubber Estate</p> <p>The management has generated Schedule Waste, the empty fertilizer beg as seen during audit day. The latest disposal was amounted 7,600 begs, dated on 10 August 2024. However, the disposal was not made according to the Regulation 8(1) Schedule Waste Regulation 2005.</p>	MINOR NONCONFORMIT
<p>During the assessment <u>5</u> nonconformities were identified.</p> <p>All Non-conformance will be further detailed in CAR Form # CCI-QP-07-3B</p> <p>Note:</p>		

The assessment has been assessed and summary of the findings by Principle and Criteria – MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Plantations and Organized Smallholders.

Sampling Calculation

Entity	Initial		Surveillance	Recertification
	Stage 1	Stage 2		
Oil palm estate (40.47 - 100 ha)	1	1.5	2	2
Oil palm estate (101 - 500 ha)	1	3	3	3
Oil palm estate (500 ha onwards)	2	3	4	4
Oil mill	2	3	3	3

Table 1: Recommended minimum on-site audit durations (man-days) for each Operating Unit

Conclusion:

A total of 2 estates were randomly sampled for this round of assessment. This is GROUPING Certification.

(i) Main Assessment Visit (MAV):

$$= \sqrt{\quad}$$

(ii) Surveillance Assessment Visit (SAV):

$$2 = 1.5 \sqrt{2} \times 0.6$$

NOTE:

The details in above tables are developed to provide sufficient time under normal circumstances to adequately carry out auditing of a management unit against the certification standards for oil palm management under the MS 2530: Part 3; "General principles for oil palm plantations and organised smallholders". However, the time allocated to the various locations of complex audits must be documented to justify the allocated audit durations. The audit duration is calculated on the basis of 8 hours per day. Audit working days will be calculated to the nearest full or half day.

Summary of Assessment

The assessor(s) concluded that, based on all objective evidences reviewed, observed and discovered during this round of assessment, the Company Does Comply to the MS 2530: Part 3; "General principles for oil palm plantations and organised smallholders" standards and requirements. The following finding(s) were identified:

CATEGORY	Number of Finding (s)						
	P1	P2	P3	P4	P5	P6	P7
Major Nonconformity (Major NCR)							
Minor Nonconformity (Minor NCR)			1	3	1		
Observation (OBS)							
Opportunity for improvement (OFI)		1	1	3	3	1	

PRINCIPLE 1

The client has demonstrated an acceptable degree of commitment in embracing the MSPO standard requirements in its entirety through continuous internal compliance

	assessment as well as bolstering managerial and operational improvements continually.
PRINCIPLE 2	The client is able to maintain its transparency and efficiency in communicating data and information internally and/ or externally. The client has also established an effective system in upholding the traceability elements across its daily operations.
PRINCIPLE 3	Review of documents and physical observations during the audit stint indicated that the client is aware and abide all governing rules and regulations (with several exceptions, if applicable) pertaining its daily operations throughout.
PRINCIPLE 4	The client has demonstrated its ability in providing substantial amount of considerations towards the welfare of all stakeholders. The general and specific wellbeing of its employees (and contractors' employees) were also being sufficiently accounted for.
PRINCIPLE 5	It is evident that the Client has established a considerably holistic approach and plans in mitigating all potential negative environmental impacts arising from its oil palm plantation activities; while simultaneously enhancing the positive impacts.
PRINCIPLE 6	The Client has proved that all operations are governed by certain sets of procedures (with several exceptions, if applicable). Additionally, the Client was able to demonstrate its commitment in upholding proper governance against its business directions as well as contract management.
PRINCIPLE 7	NAP

NOTE:

By the virtue of random sampling approach, there may exist chances of non-conformities not being identified during the assessment. Such occurrence shall therefore not be related with the assessor's competency and integrity in any way.

Stakeholder Consultation

List of Stakeholders Interviewed		Position	
Inputs			
Management Response			
Audit Team Conclusion	No external stakeholders consultation was conducted during this assessment.		

NOTE:

With reference to ABC- OPMC 4 Issue 2 dated 04 September 2020. Whenever deemed applicable, stakeholder consultation/ interview may be held in order to obtain the internal and external stakeholders' inputs on the Company's compliance towards the MSPO standards and stakeholders' views on areas where the Company could improve. Such consultation will be conducted professionally and in absolute isolation from the Company officials. All comments made by the stakeholders will be recorded and presented in this assessment report.

Competency Criteria of Audit Team

With reference to ABC- OPMC 1 Issue 2 dated 04 September 2020. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. CARE Certification International (M) Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members. Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Auditor
Education	Post-secondary education, college or university diploma/degree in one of the	Aliff Abu Hurairah Abas holds a Master of Science (Hons) Plantation Industry	Certified from the Vocational College Kangar Perlis in Electrical Installation and

	<p>following</p> <ul style="list-style-type: none"> i. Agriculture; ii. Science & Technology (e.g., Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences.); iii. Engineering, Process Technology; iv. Energy Management, Quality Management; v. Social Sciences and/or Anthropology; vi. Business Management; or vii. Other relevant related fields 	<p>Management from Mara University of Technology (UiTM) Shah Alam</p>	<p>Maintenance (Domestic and Industrial). Currently, he is enrolled for degree of Bachelor Executive Occupational Safety and Health at KTAC College, Kuala Lumpur.</p>
<p>Work Experience</p>	<p>Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p>Auditor: Post Secondary education: At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p>Tertiary education: At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p>	<p>He has more than 7 over years of experience in oil palm industry in which, previously working with MPOB as Research Officer and UiTM Jengka, Pahang as a lecturer under Faculty of Plantation and Industry Management.</p> <p>Currently a freelance MSPO Lead Auditor/Auditor and a consultant.</p>	<p>With 36 years of experience in various industrial sector includes chemical manufacturing process, food manufacturing process and trading with highly standard for health, safety and environmental practices.</p>
<p>Training</p>	<ul style="list-style-type: none"> i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre-2016). ii) shall have undergone 40 hours of accredited OR 40 hours of lead auditor course either in Quality Management Systems (QMS) or Environmental Management Systems (EMS) or Occupational, Health and Safety Management Systems (OSH) 	<p>He has successfully obtained competency of Lead Auditor courses for Malaysian Sustainable Palm Oil (MSPO 2530:2013) and Auditor/Lead Auditor Integrated Management System (IMS) (ISO 9001:2015 & ISO 14001:2015) course.</p> <p>Furthermore, he also is a qualified MPOB Code of Practice (CoP) Lead Auditor.</p>	<p>MSPO Lead Auditor – MPOCC Cert. No: SA19-43. IMS Lead Auditor ISO 9001:2015 & ISO 14001:2015 – Cert. No: ASCB/039/19. (8593) OSH Coordinator – Cert. No: MSOSH 14977).</p>

Auditing Experience	<p>Lead: 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 direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p> <p>Auditor: Conducted a minimum four (4) 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 within the last two (2) years.</p>	<p>He had successfully completed more than 150 man-days assessment as MSPO Auditor within the last 3 years.</p> <p>Apart of MSPO audit, he also had performed MPOB Code of Practices (CoP) for Oil Palm Nursery (CoPN), Code of Good Agricultural Practices (CoGAP) and Code of Good Milling Practices (CoPM) certification under MPOB since 2013.</p>	<p>Conducted more than 250 man days of MSPO Standards from MS2530-2: 2013, MS2530-3: 2013 and MS2530-4:2013 as Lead Auditor and Auditor.</p>
General	<p>A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language</p>	<p>Able to communicate in Bahasa Malaysia and English Language.</p>	<p>Have a good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia and English language.</p>

Details of Certified Entity (Grouping Certification)

1. ESTATE INFORMATION:

Category of the listed organisation is Estate

NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Atlas Pagoh Muar Estate	502155602000	Pagoh, Muar, Johor.	2.116000, 102.798139	199.00	192.88
Atlas Paloh Rubber Estate	502155602000	Yong Peng, Johor.	2.10472, 103.14361	640.33	633.69
Other Sustainability Certification		NIL			

Note:

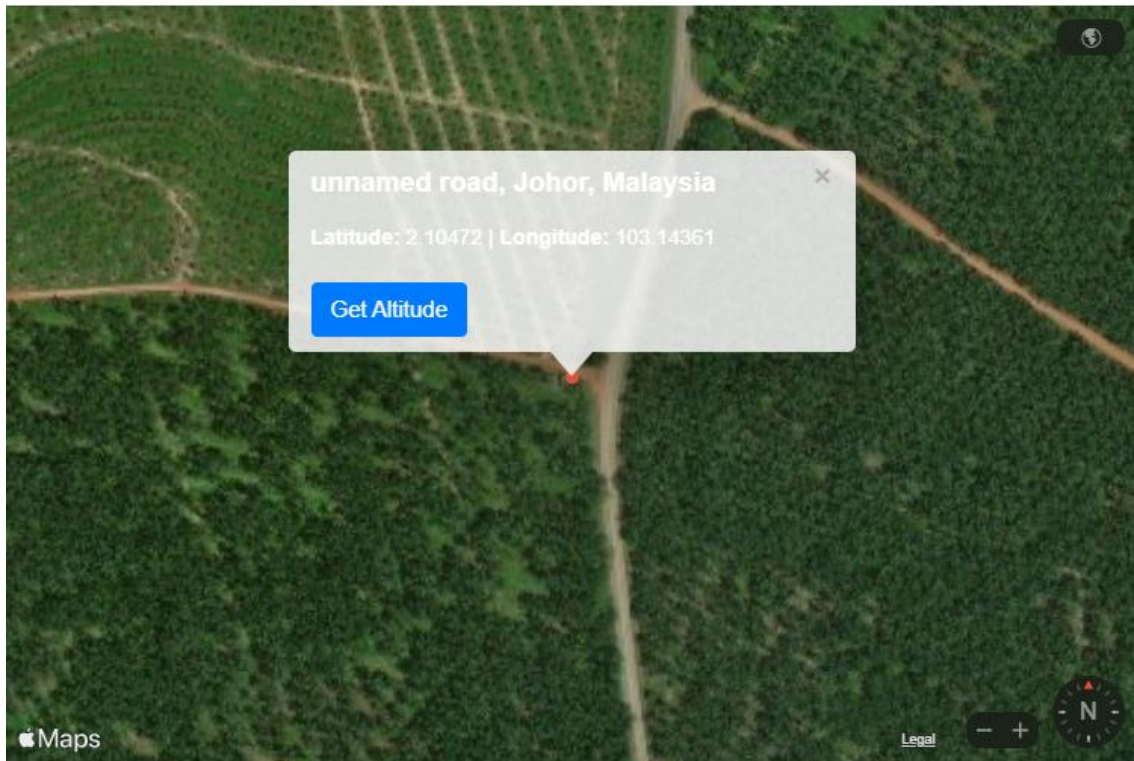
- (i) Maps showing geographical location, with close-up of the certified estates are attached as in Appendix 1 of this report.
- (ii) With reference to Circular MPOCC dated 2 April 2021

2. AREA STATEMENT AND FFB FORECAST:

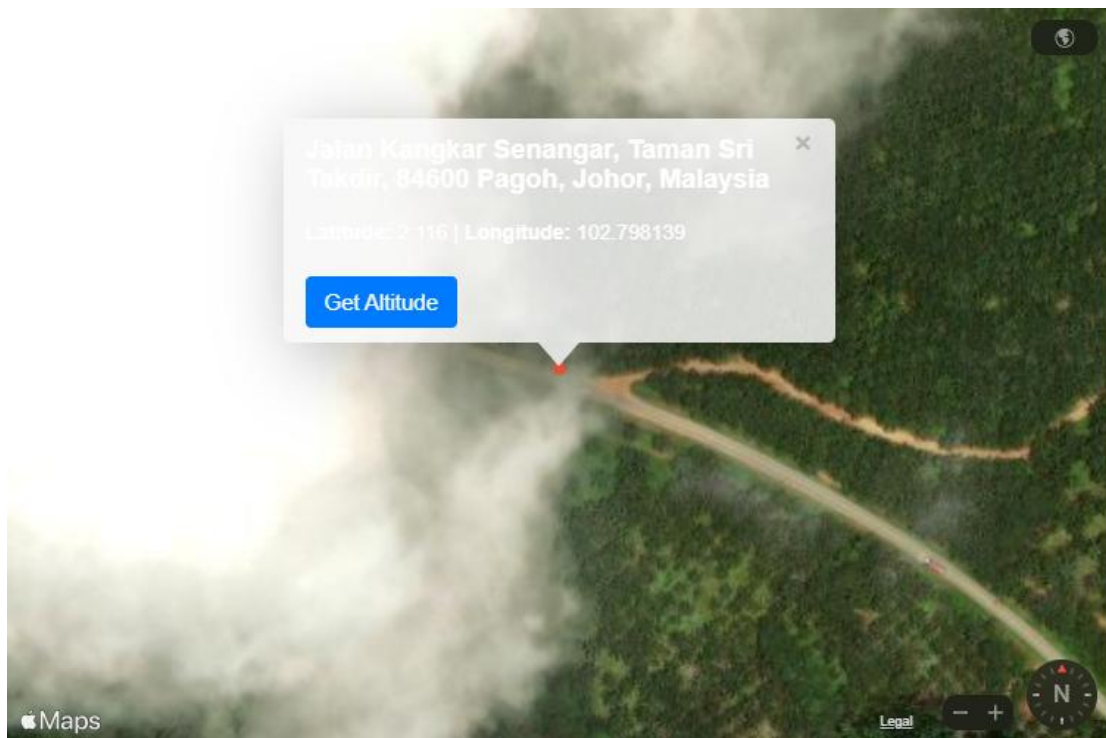
Category of the listed organisation is Estate

NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR (2023)	YIELD TON/ YEAR
Atlas Pagoh Muar Estate	199.00	192.88	4,665.43	24.19
Atlas Paloh Rubber Estate	640.33	633.69	9,469.03	14.94
TOTAL	839.33	826.57	14,134.46	17.1

Appendix 1: Location and Field Map
Atlas Paloh Rubber Estate



Atlas Pagoh Muar Estate



Appendix 2: Audit Plan

Attention to : Mr Edwin Chee (012-602 7282)
 Client name : Atlas Plantations Sdn Bhd (Group)
 Address : 12 Jalan Bukit Gedong, 75050 Melaka



Audit Plan for: Surveillance Assessment Visit1 (Year2024)

Audit objective:

- A. To ensure that all elements of the proposed scope of registration and entire requirements of the management standard are effectively addressed by the client.
- B. Determination of the conformity of the company's management system
- C. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.

Job code	MS24SM023	Lead auditor	Mr Aliff Abu Hurairah (AA)
Scope of cert.	Part 3 : Provision Of Planting And Harvesting Of Fresh Fruit Bunches (FFB) By Oil Palm Plantation	Team member	Mr Nor Azman Bin Daud (AZM)
Management std	MS2530:2013 Part 3	Trainee Auditor	-
Revised No.	01	Witness Auditor	-

Audit scope

- a) The assessment will be carried out on the client's MSPO management system documentation
- b) Reviewing the client's status and understanding regarding requirements of the MSPO standard, in particular with respect to the identification of key performance of significant aspects, processes, objectives and operation of the management system;
- c) To collect necessary information regarding the scope of the MSPO management system, processes and location(s) of the client, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, legal aspects of the client's operation, associated risks, etc);

Date	Time	Assessor	Business area / process	Operation	Clause
12 August 2024 Day 1	0930	ALL	Introduction by client Opening meeting		
	1000	ALL	Site Visit : ATLAS PALOH RUBBER ESTATE	Fertiliser store, SW Store, Chemical store, harvesting, spraying, line site. Office, stakeholder premises	

1230	ALL	Stakeholder consultation	Office	
	AA	Document review: Principle 1: Management commitment & responsibility - Criterion 1: Malaysian Sustainable Palm Oil (MSPO) Policy - Criterion 2: Internal audit - Criterion 3: Management review - Criterion 4: Continual improvement	Office	4.1 4.1.1 4.1.2 4.1.3 4.1.4
	AZM	Principle 2: Transparency - Criterion 1: Transparency of information and documents relevant to MSPO requirements - Criterion 2: Transparent method of communication and consultation - Criterion 3: Traceability	Office	4.2 4.2.1 4.2.2 4.2.3
	ALL	LUNCH		
	ALL	Stakeholder consultation	Stakeholder premises	
	AA	Principle 3: Compliance to legal requirement - Criterion 1: Regulatory requirements - Criterion 2: Land use rights - Criterion 3: Customary land rights	Office	4.3 4.3.1 4.3.2 4.3.3
	AZM	Principle 4: Social responsibility, health, safety and employment condition - Criterion 1: Social impact assessment - Criterion 2: Complaints and grievances - Criterion 3: Commitment to contribute to local sustainable development - Criterion 4: Employees safety and health - Criterion 5: Employment conditions - Criterion 6: Training and competency	Office	4.4 4.4.1 4.4.2 4.4.3 4.4.4 4.4.5 4.4.6
	AA	Principle 5: Environment, natural resources, biodiversity and ecosystem services - Criterion 1: Environmental management plan - Criterion 2: Efficiency of energy use and use of renewable energy - Criterion 3: Waste management and disposal - Criterion 4: Reduction of pollution and emission including greenhouse	Office	4.5 4.5.1 4.5.2 4.5.3 4.5.4

		AZM	<ul style="list-style-type: none"> gas Criterion 5: Natural water resources Criterion 6: Status of rare, threatened, or endangered species and high biodiversity value area Criterion 7: Zero burning practices <p>Principle 6: Best practices</p> <ul style="list-style-type: none"> - Criterion 1: Site management - Criterion 2: Economic and financial viability plan - Criterion 3: Transparent and fair price dealing - Criterion 4: Contractor 	Office	4.5.5 4.5.6 4.5.7 4.6 4.6.1 4.6.2 4.6.3 4.6.4
13 August 2024 Day 2	0930	ALL	Introduction by client Opening meeting		
	1000	ALL	Site Visit : ATLAS PAGOH MUAR ESTATE	Fertiliser store, SW Store, Chemical store, harvesting, spraying, line site. Office, stakeholder premises	
		ALL	Stakeholder consultation	Office	
		AA	<p>Document review:</p> <p>Principle 1: Management commitment & responsibility</p> <ul style="list-style-type: none"> - Criterion 1: Malaysian Sustainable Palm Oil (MSPO) Policy - Criterion 2: Internal audit - Criterion 3: Management review - Criterion 4: Continual improvement 	Office	4.1 4.1.1 4.1.2 4.1.3 4.1.4
		AZM	<p>Principle 2: Transparency</p> <ul style="list-style-type: none"> - Criterion 1: Transparency of information and documents relevant to MSPO requirements - Criterion 2: Transparent method of communication and consultation - Criterion 3: Traceability 	Office	4.2 4.2.1 4.2.2 4.2.3
1230		LUNCH			
1330	ALL	Stakeholder consultation	Stakeholder premises		
	AA	Principle 3: Compliance to legal requirement	Office	4.3	

		AZM	<ul style="list-style-type: none"> - Criterion 1: Regulatory requirements - Criterion 2: Land use rights - Criterion 3: Customary land rights <p>Principle 4: Social responsibility, health, safety and employment condition</p> <ul style="list-style-type: none"> - Criterion 1: Social impact assessment - Criterion 2: Complaints and grievances - Criterion 3: Commitment to contribute to local sustainable development - Criterion 4: Employees safety and health - Criterion 5: Employment conditions - Criterion 6: Training and competency 	Office	4.3.1 4.3.2 4.3.3 4.4 4.4.1 4.4.2 4.4.3 4.4.4 4.4.5 4.4.6
		AA	<p>Principle 5: Environment, natural resources, biodiversity and ecosystem services</p> <ul style="list-style-type: none"> - Criterion 1: Environmental management plan - Criterion 2: Efficiency of energy use and use of renewable energy - Criterion 3: Waste management and disposal - Criterion 4: Reduction of pollution and emission including greenhouse gas - Criterion 5: Natural water resources - Criterion 6: Status of rare, threatened, or endangered species and high biodiversity value area - Criterion 7: Zero burning practices 	Office	4.5 4.5.1 4.5.2 4.5.3 4.5.4 4.5.5 4.5.6 4.5.7
		AZM	<p>Principle 6: Best practices</p> <ul style="list-style-type: none"> - Criterion 1: Site management - Criterion 2: Economic and financial viability plan - Criterion 3: Transparent and fair price dealing - Criterion 4: Contractor 	Office	4.6 4.6.1 4.6.2 4.6.3 4.6.4
		ALL	Report Preparation		
	1700	ALL	Closing meeting		

- Times are approximate and will be confirmed at the opening meeting prior to commencement of the audit.
- Auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
- Ensure that the appropriate auditees are available according to the audit schedule.
- Availability of guides for the auditors.
- Prepare necessary PPE (if required) for plant visit.
- Please inform CCI if there is any objection or conflict of interest related to any of the above team members.
- You are invited to review the team members and, if necessary advise CCI of any conflict of interest. Please contact Managing Director (fleming@cciglobe.com) and Shahziela.othman@cciglobe.com MSPO Planner of CCI directly for any objection.

Section F General Information

General	
Audit objectives	<input type="checkbox"/> To verify that the system initial implementation is in accordance to requirements of the standard adopted. <input checked="" type="checkbox"/> To verify that the system implementation is continuously in accordance to the requirements of the standards adopted. <input type="checkbox"/> To verify that the system implementation is continuously after and in fifth years of implementation is in accordance to the standards adopted. <input type="checkbox"/> Other, (please specify)
Integrate Assessment	No
Applicable National Standards	MS ISO/IEC 17021-1:2015, ACB-OPMC 1, ACB-OPMC 2, ACB-OPMC 3 & ACB-OPMC 4 and MS 2530-3:2013
Issue of certificate	YES - changes in Estate information

Scope of Certification	
Scope of certification in English	Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) by Oil Palm Plantation
Requirement not being applicable	4.7 - Development of new planting
Justification	No new planting or land conversion as day of audit.
Other language than above	NA
Changes from Previous registration	No
Extension/changes of scope date	NA

Contact Details	
Management Representative	Mr Edwin Chee Teng Heng
Alternate contacts	Mr Azman Abdul Halil (Atlas Paloh) - 0197262083 Mr Mohd Jeffri Salih (Atlas Pagoh) - 01125428648
Management Representative contact no.	Mr Edwin Chee Teng Heng - 012-602 7282
E-mail address	edwinchee@atlasice.com.my; mohdjeffrisalih@gmail.com; atlaspalohestate@gmail.com
Fax Number	06-2842 987
Fixed Line Number	06-2824 290
No of Group Members / SPOC	2

Risk Assessment (Applicable for Remote Audit ONLY)					
Date of Remote Audit:		Name of Auditor/s:			
A. Management Responsibility		No = 1 Yes = 0			
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have a management person responsible for the sustainability issues?	<input type="checkbox"/>	<input type="checkbox"/>		
2	Has the company conducted the internal audit?	<input type="checkbox"/>	<input type="checkbox"/>		
3	Has the company organized Management review meeting?	<input type="checkbox"/>	<input type="checkbox"/>		
4	Has the company provided transparent information on the company's operations for the public access?	<input type="checkbox"/>	<input type="checkbox"/>		
5	Has the company kept real time monitoring records of the estate/mill operation activities? (FFB/CPO sales record)	<input type="checkbox"/>	<input type="checkbox"/>		
B. Social Aspect		No = 1 Yes = 0			
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have a policy covering the following - respect for human right, - no forced labour, - no child labour, - working condition, - wages & benefits, - non-discrimination, - freedom of association and collective bargaining *Please refer to Principle 4 Criteria 5 Indicator 14 (MSPO Standard)	<input type="checkbox"/>	<input type="checkbox"/>		
2	Has the site established a management system in place to manage the social issue policies described in question 1?	<input type="checkbox"/>	<input type="checkbox"/>		
3	Has the company resolved any complaints or grievances received from the stakeholder?	<input type="checkbox"/>	<input type="checkbox"/>		
4	During this pandemic of COVID 19, has the company established any guideline or SOP's as to follow the Majlis Keselamatan Negara (MKN) requirement? Are the SOPs updated to the latest standard?	<input type="checkbox"/>	<input type="checkbox"/>		
		No = 0 Yes = 1			
No	Questionnaire	No	Yes	Rating	Remark
5	Has the company received any complaint from stakeholder?	<input type="checkbox"/>	<input type="checkbox"/>		
6	Is there is any COVID 19 cases in the premise area?	<input type="checkbox"/>	<input type="checkbox"/>		
C. Economic Aspect		No = 1 Yes = 0			
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have long term financial	<input type="checkbox"/>	<input type="checkbox"/>		

	management plan?				
2	Is there a system in place to monitor the implementation of the management plan?	<input type="checkbox"/>	<input type="checkbox"/>		
D. Environment Aspect		No = 0 Yes = 1			
No	Questionnaire	No	Yes	Rating	Remark
1	Is there any endangered, rare and threatened species observed at the operation site or around it?	<input type="checkbox"/>	<input type="checkbox"/>		
2	If yes, is there any effort to protect it?	<input type="checkbox"/>	<input type="checkbox"/>		

Additional Verification for operational sites:

Remark: If the rating for this area shown double High risk been tick, remote audit will not be proceeded. However, if the rating were click double Low or Low and High consideration for remote audit may be proceed depending on the total risk rating scored.

1	How many nonconformity has / nonconformities have been raised during the previous audit? * If more than 3 major nonconformities or total nonconformities are more than 10 findings, please tick High risk column.	LOW	<input type="checkbox"/>	HIGH	<input type="checkbox"/>
2	Have the previous nonconformities been adequately resolve with sufficient evidence? * If yes please click LOW	LOW	<input type="checkbox"/>	HIGH	<input type="checkbox"/>

Decision/ Justification		Total Score	
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Total score between 0-4 : Low Risk	Total score between 5-9: Medium Risk	Total score between 10 and above: High Risk
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To be filled by Auditor: Methods and Techniques of MSPO Audit Processes being conducted via Select
Please specify for Others

NOTE:

With reference to Guidance on Remote Audits due to Covid-19 Pandemic Restrictions, Version 3 Updated Circular (22 March 2021)

AUDIT CHECKLIST												
Verification of previous visit												
Certificate Number	MYMS2194703	Expiry Date										
Stage of Previous Audit	Re-Certification	Date of Audit	14-17 August 2023									
No of Findings	1 Non-Conformance/s	4 Observation/s										
Status/ Remark	-											
Verification of MSPO Logo												
There was no misused of MSPO logo at point of audit												
P1: Management Commitment & Responsibility												
Criterion 1	Malaysian Sustainable Palm Oil (MSPO) Policy											
Indicator	Requirement	Findings										
4.1.1.1	A policy for the implementation of MSPO shall be established	Conformity										
<p>The management has established and maintained the MSPO Policy dated 1/6/2018 and was endorsed by the Managing Director, Mr. Chee Kim Hoon. The MSPO Policy showed the management's commitment to comply with all requirements and principles of MSPO standard. It was verified that the policies has been adequately displayed at the notice board and communicated to its personnel. The policy sighted available and displayed at office and has been communicated to employees and surrounding communities during briefing sessions.</p> <p>No changes from previous assessment.</p>												
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	Conformity										
Based on the policy, the management is moving towards continual improvement as stated below: "We will strive to achieve production of sustainable FFB through continual improvement."												
Criterion 2	Internal Audit											
Indicator	Requirement	Findings										
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	Conformity										
Seen the internal audit plan for both estates was prepared by appointed third party Tropicrop Agricultural Services Sdn Bhd as seen below:												
<table border="1"> <thead> <tr> <th>Estate</th> <th>Auditor</th> <th>Planned audit date</th> </tr> </thead> <tbody> <tr> <td>Atlas Paloh Rubber Estate</td> <td>Mr Wong Wuey Wuen</td> <td>18 July 2024</td> </tr> <tr> <td>Atlas Pagoh Muar Estate</td> <td>Mr Wong Wuey Wuen</td> <td>17 July 2024</td> </tr> </tbody> </table>				Estate	Auditor	Planned audit date	Atlas Paloh Rubber Estate	Mr Wong Wuey Wuen	18 July 2024	Atlas Pagoh Muar Estate	Mr Wong Wuey Wuen	17 July 2024
Estate	Auditor	Planned audit date										
Atlas Paloh Rubber Estate	Mr Wong Wuey Wuen	18 July 2024										
Atlas Pagoh Muar Estate	Mr Wong Wuey Wuen	17 July 2024										
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action	Conformity										
<p>The management had established, maintained and documented the Internal audit manual for the internal audit process. The procedure is to access and ensure the development and implementation of MSPO system is in conformance and effectively maintained.</p> <p>The management had carried out internal audit report as seen in the audit below:</p>												
<table border="1"> <thead> <tr> <th>Document</th> <th>Estate</th> <th>Auditor</th> <th>Audit date</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Document	Estate	Auditor	Audit date					
Document	Estate	Auditor	Audit date									

	Internal audit report	Atlas Paloh Rubber Estate	Mr Wong Wuey Wuen	18 July 2024		
		Atlas Pagoh Muar Estate	Mr Wong Wuey Wuen	17 July 2024		
4.1.2.3	Report shall be made available to the management for their review.				Conformity	
Verified the following records are available to the management for their review: a.Internal Audit Plan b.Internal Audit Report c.Internal Audit Checklist						
Criterion 3	Management Review					
Indicator	Requirement				Findings	
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.				Conformity	
The management had carried out management review meeting as seen in the below:						
	Document	Estate	Date	Chairman	No of attendees	Matters discussed
	Minutes of meeting, Management Review	Atlas Paloh Rubber Estate	26 April 2024	Mr Chin Chon Chow	6	Safety signages Add more fire extinguishers Safety helmet compliance Maintenance of estate road
		Atlas Pagoh Muar Estate	12 July 2024	Mr Ong Ah Hoe	2	SIA ERT Organization Buffer zone SDS Safety signboard
Criterion 4	Continual improvement					
Indicator	Requirement				Findings	
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.				Conformity	
The continual improvement plan for both estates was reviewed and verified by estate management dated 1 January 2024. It was observed that the Company is aspired to procure its best efforts in continually improving the social, environmental, monitoring and operational aspects of its oil palm plantation operations. the plan include: 1. PPE compliance 2. Ensure employees are paid according to the law and regulation 3. Ensure basic amenities are supplied to workers in the estate						

4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology, where applicable, that are available and feasible for adoption.	Conformity
It was noted and verified that any intentions or plans to adopt new information, techniques, industry standards or technology are incorporated into the above-mentioned plan for consideration and deliberation. Interview with the Estate Manager indicated that adopting new methodologies, techniques or technologies is economically and practically not feasible at present. However, the Company is open and ready to accept such assimilation once the situation deems fit.		
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.	Conformity
As per 4.1.4.2		
P2: Transparency		
Criterion 1	Transparency of information and documents relevant to MSPO requirements	
Indicator	Requirement	Findings
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.	Conformity
The management had established, maintained and documented the "Prosedur Komunikasi dan Informasi" and "Prosedur Menangani Aduan dan Rungutan". The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g. its workers, government agencies, contractors by personal invitation to attend the internal and externals' consultation meetings.		
Observed during site visit, Suggestion and Feedback Form and 'Peti Aduan' are available in the office.		
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.	Conformity
Communication procedure was applicable to all estate. Sighted the communication were divided into two categories external and internal. For internal normally the interaction between employee and employer through interview (face to face, e-mail, letter and suggestion form. All the information regarding company activities can be review by external parties such as stakeholder and society through google drive. Sighted Reference Document List. Example publicly documents listed: 1. Internal memo and external memo. 2. Management minute of meeting 3. Minute of safety and health committee 4. Comment from external stakeholder 5. Complaint Investigation report. 6. Record for outgoing and incoming information. 7. Land tittle 8. Safety and health plan 9. Environmental impact assessment 10. Pollution prevention plan 11. Complaint and grievance 12. Procedure for communication 13. Continues Improvement plan.		

14. List of stakeholder						
15. Human right policy						
Criterion 2		Transparent method of communication and consultation				
Indicator		Requirement				Findings
4.2.2.1		Procedures shall be established for consultation and communication with the relevant stakeholders				Conformity
The management had established, maintained and documented the "Prosedur Komunikasi dan Informasi" and "Prosedur Menangani Aduan dan Rungutan".						
4.2.2.2		A management official shall nominated officials at the operating unit responsible for issues related to indicator 1 (4.2.2.1)				Conformity
The management had retained the appointment of persons responsible for communication for both estates as below:						
Estate		Document		Name of PIC		Date appointed
Atlas Paloh Rubber Estate		Appointment letter		Mr Zhaahirul Tukimin		1 January 2024
Atlas Pagoh Muar Estate				Mr. Mohd Jeffri Salleh		1 January 2024
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.				OFI
The management of both estates had prepared, maintained and documented the list of stakeholders as seen below:						
Document	Estate	Supplier	Buyer	Contractor	Government agency	Neighbouring community
List of stakeholders	Atlas Paloh Rubber Estate	Chong Fatt Hardware and Trading AA Fire Protection	Kluang Oil Palm Processing Sdn Bhd Bell Palm Resources Sdn Bhd	Ghan Ser Heng (Harvesting and Spraying contractor)		
	Atlas Pagoh Muar Estate	Hup Tyre Hardware Sdn Bhd	Mill Prosper Palm Oil Sdn Bhd Kilang Sawit Bukit Pasir Sdn Bhd	P Murughan A/L D. Paramasivam	BOMBA POLICE MPOB BAKAJ JPA	SDG Pengkalan Bukit Kg Jayor Hoom & Boom Sdn Bhd

Seen also the communication records between both estates and stakeholders as below:

Estate: Atlas Paloh Rubber Estate

Record: Minutes of meeting, stakeholders consultation

Date: 24 May 2024

No of attendees: 10

External stakeholders attended:

1. Ladang Mados
2. Contractor
3. Smallholder

OFl: 4.2.2.3

Atlas Paloh Rubber Estate

Referring to the list of stakeholders provided, it was found that the list is inadequate as related government agencies and neighbouring community is not listed by the management. Will be verified during next assessment.

Criterion 3	Traceability	
Indicator	Requirement	Findings
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	Conformity

This company had established and maintained the documented the Traceability Procedure to ensure the origin of palm product can be documented, verified and information maintained across the supply chain. Several records are to be maintained by the management such as:

- a. Infield weighbridge ticket
- b. External weighbridge ticket

4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system	Conformity
---------	---	------------

Both estates had maintained the following records for traceability, signed and verified by management. Sample as shown below:

Estate	Document	Ref no	Date	Field	Nett weight
Atlas Paloh Rubber Estate	Internal weighbridge ticket	P017155	22 June 2024	2015/11	2,740kg
		P017558	30 July 2024	2018/5	1,520kg

4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system	Conformity
---------	--	------------

The management had retained the appointment of persons responsible for traceability as shown below:

Estate	Document	Name of PIC	Date appointed
Atlas Paloh Rubber Estate	Appointment letter	Ms Raji A/P Vijayan	1 January 2024
Atlas Pagoh Muar Estate		Mr Mohd Jeffri Bin Salih	1 January 2024

4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	Conformity
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Both estates had maintained the FFB delivery records as shown in sample below:

Estate	Document	Date	Nett weight	Buyer
Atlas Paloh Rubber Estate	FFB Production statement	1 August 2024	560.91mt	Bell Palm Resources Sdn Bhd
		31 July 2024	695.86mt	Kluang Oil Palm Processing Sdn Bhd
Atlas Pagoh Muar Estate		July 2024	519.41mt	Kilang Sawit Bukit Pasir
		June 2024	405.47mt	Kilang Sawit Bukit Pasir

P3: Compliance to legal requirements

Criterion 1	Regulatory requirements	
Indicator	Requirement	Findings
4.3.1.1.	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations	OFI

Seen the applicable permit/license/receipt of estate legal compliance as shown below:

Estate: Atlas Paloh Rubber Estate

Permit/ License/ Receipt	Ref no:	Valid until:	Remark:
MPOB License	501270102000	31 March 2025	Total area: 637.52 ha
Quit rent	Lot no: 1589		Paid on 3 April 2024
Levy KASTAM	MS020627 MS018079		Stamped on 11 July 2024 Stamped on 19 June 2024
Weighbridge inspection	E275951		Inspected on 11 July 2024
Diesel permit	PBK 0001/2011	17 March 2025	Quantity: 9,000L
Workers work permit	C8178681	14 Nov 2024	Own workers

	C8175929 C6777204	2 May 2025 14 Nov 2024	Own workers Own workers
Water extraction permit (BAKAJ)	07/A/BP/122	31 December 2024	Quantity: 22 m3/day

Estate: Atlas Pagoh Muar Estate

Permit/ License/ Receipt	Ref no:	Valid until:	Remark:
MPOB License	502155602000	31 January 2025	192.88 ha
Quit rent	Lot no: 2752		Paid on 18 March 2024
Levy KASTAM	MS022983 MS019713		Stamped on 8 Aug 2024 Stamped on 8 July 2024
Diesel permit	SKK 1030	24 May 2024	Quantity: 100L/day
Weighbridge inspection	B2168220		Inspected on 8 May 2024
Workers work permit	E4483834 C9506263 C8181538	9 May 2025 6 October 2024 9 May 2025	Own workers Own workers Own workers

The estate's diesel permit is expired on 24 May 2024. The management is in midst of renewing the permit as seen in the letter dated 9 July 2024, ref no: (PK)R2024MUR8171.

The estate currently is in the process of obtaining the Permit from BAKAJ, as seen in the letter dated 20 May 2024, ref no: SUKJ.BAKAJ:700-20

NC Minor: 4.3.1.1

Atlas Pagoh Muar Estate and Atlas Paloh Rubber Estate

Both estates management are not in compliance against the following legal requirement:

- i. No OSH Coordinator was appointed as required under Section 29a OSHA 1994 (Amendment) 2022.
- ii. No Identification of excessive noise has been assessed toward noise at working area as required under Regulation 3: Identification of Excessive Noise/OSH Noise Exposure Regulation 2019

Atlas Paloh Rubber Estate

It was observed during site visit that the workers are paid to obtain clean water for drinking via water vending machine located at the estate office. It is also found that the permit in writing by Director General of Labor Department for water extraction are not obtained by the management. These are against the Regulation 6 (1) (a) Employees' Minimum Standards Of Housing, Accommodations And Amenities Act 1990 (amended 2021) which stipulated that "or where the Director General so permits in writing, to provide free and adequate supply of potable piped water drawn from any other source which shall be filtered and treated in a manner approved by the Director General"

4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register	Conformity
<p>The management has adequately listed the laws applicable to its operation which included Acts and Regulations relevant to the management's operations. The following were sampled from the list:</p> <p>Document : List of Legal Register</p> <p>Identified legal list :</p> <ol style="list-style-type: none"> 1. Occupational Safety & Health Act, 1994 		

2. USECHH Regulation 2000
3. Employment Act 1955
4. Employees' Social Security (Amendment) Act 2016
5. Children and Young Persons (Employment) (Amendment) Act 2019
6. Minimum Wages Order 2022
7. Environmental Quality Act 1974

4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	OFI
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OFI: 4.3.1.3
Atlas Pagoh Muar Estate and Atlas Paloh Rubber Estate
Review of the legal register as cited in 4.3.1.2 confirms that several legal requirements are not updated by the management. The updated list will be verified during next assessment.

4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	Conformity
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The management had retained the appointment of persons responsible to monitor compliance and update the changes in regulatory requirements as shown below:

Estate	Document	Name of PIC	Date appointed
Atlas Paloh Rubber Estate	Appointment letter	Mr Azman Abd Halil	1 January 2022
Atlas Pagoh Muar Estate		Mr Mohd Jeffri Bin Salih	1 January 2022

Criterion 2 Land used right

Indicator Requirement Findings

4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users	Conformity
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It was noted that the Management is aware of its legal boundary stones surrounding its establishment. Company sets a perimeter trenches and terrain boundary as marker to segregate their lands from surrounding neighbours.

4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.	Conformity
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Verified the document showing legal ownership as per land title below:

Estate: Atlas Paloh Rubber Estate

HSD No	Lot no	Area	Land use
93372	1589	1035.5889 ha	Oil Palm
1117	691	2.2207 ha	Oil Palm

Estate: Atlas Pagoh Muar Estate

HSD No	Lot no	Area	Land use
83678	2752	199.0041 ha	Nil

4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	Conformity
It was noted that the Management is aware of its legal boundary stones surrounding its establishment. Company sets a perimeter trenches and terrain boundary as marker to segregate their lands from surrounding neighbours.		
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).	Conformity
An interview with the Management Representative and verification of complaints / communication records indicated that no land ownership dispute arose thus far.		
Criterion 3	Customary rights	
Indicator	Requirement	Findings
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.	Conformity
Estate operation is not under customary right land.		
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available	Conformity
Estate operation is not under customary right land.		
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	Conformity
Estate operation is not under customary right land.		
P4: Social Responsibility, Health, Safety and Employment Condition		
Criterion 1	Social impact Assessment (SIA)	
Indicator	Requirement	Findings
4.4.1.1	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones	OFI
<p>Social Impact Audit report and Management Plan was documented for all of the company by each Estate Management, updated in January 2019. The social impacts were assessed using the following methodology:</p> <ol style="list-style-type: none"> 1. Identification and analysis of stakeholders 2. Questionnaires 3. Consultation of stakeholders <p>The management has established a summary of social impact and opportunities in the company and to plan action to mitigate the negative impact and to promote positive opportunities.</p> <p>The management plan concluded several aspects of management commitment and responsibility, transparency, compliance to legal requirements, social responsibility, environment responsibility and best practices. Time frame for mitigation and person in-charge to monitor the plan is evident in the report. Sighted Borang Kaji Selidik Untuk Penilaian Impak Sosial, which were conducted against all relevant stakeholders.</p> <p>Verified the company has update the status for the social management plan and continual improvement plan on date 01/01/2023.</p>		

OFI: 4.4.1.1 It was found that the social impact assessment report provided by management is expired in 2023. The management to update the SIA report for the incoming MSPO 2.0 certification during next assessment.		
Criterion 2	Complaints and grievances	
Indicator	Requirement	Findings
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented	Conformity
Checked and verified the "Buku Rekod Aduan" and "Complaint Forms". As to date, it was noted that there are no complaints received from the relevant parties. Sighted the procedure to resolve issues or complaint were stated in Procedure for Consultation and Communication dated on 1/7/2018. Sighted inside the procedure the management will response within 2 weeks from the date receive of complaints.		
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	Conformity
The management's Complaint Procedure and Grievance Procedure have spelt out the mechanism of receiving and resolving the complaints and grievances from internal and external stakeholders. Atlas Paloh Rubber Estate: Verified there are few complaints lodge in form "Complaint Form" with content date of complaint, came of complainer, item complaint and signature of complainer. Sample for Borang Aduan, date 20/6/2024 by Kapi was properly recorded as Pos Pengawal pintu masuk ke ladang tutup terlalu awal iaitu jam 9.30pm. The response was replied by the management under status of "DONE". Atlas Pagoh Muar Estate: There is no complaint received since the MSPO execution.		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	Conformity
Complaint forms are available at the site office in Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate.		
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time	Conformity
Sighted the awareness on complaint procedure had been brief during stakeholder meeting and also given memo to the stakeholder. Workers and external stakeholders who were interviewed by the auditors confirmed that they are aware of the complaints and grievances procedure and how to channel their grievances.		
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	Conformity
Checked and verified the "Buku Rekod Aduan" and "Complaint Forms". As to date, it was noted that there are no complaints received from the relevant parties. Sighted the procedure to resolve issues or complaint were stated in Procedure for Consultation and Communication dated on 1/7/2018. Sighted inside the procedure the management will response within 2 weeks from the date receive of complaints. During the time of audit, there has		

<p>been no complaint received from any stakeholders.</p> <p>Total number of complaints have been recorded for the past 24 months is 11 complaints. There is no complaint received since the MSPO execution for Atlas Pagoh Muar Estate for the past 24 months has been recorded.</p>		
Criterion 3	Commitment to contribute to local sustainable development	
Indicator	Requirement	Findings
4.4.3.1	Growers should contribute to local development in consultation with the local communities.	Conformity
<p>Verified CSR based on interview with management, documented evidence and interview with the workers.</p> <p>Sample for:</p> <p>Atlas Pagoh Muar Estate</p> <ol style="list-style-type: none"> 1. Donatiao to estate's temple in September 2023 2. Donation for Indian temple RM1,000.00 3. Donation to communities of Kg Jayor amounted RM200.00 <p>Atlas Paloh Rubber Estate:</p> <p>Sponsored crusher run 41 tons amounted RM 1,802.24 for smallholder road maintenance at Kg Kangkar Baru.</p>		
Criterion 4	Employees safety and health	
Indicator	Requirement	Findings
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented	Conformity
<p>The management has established a policy on Occupational Safety & Health endorsed by the respective company's director as follow on 28/01/2015 (Atlas Plantations Sdn Bhd) and 01/07/2018 (Atlas Group of Companies). The policy has been effectively communicated to the employee based on the interview conducted on-site.</p> <p>Sighted also safety and health awareness training were include in the Training program for year 2024 on 10/5/2024.</p> <p>Seen the OSH policy communicated:</p> <ol style="list-style-type: none"> 1. The OSH policy sighted by display at the office notice board, 2. Briefing during Safety Training to the workers (records sighted) 3. Communicated to workers during training for Staff and contractor <p>Verified the attendance list of 4 participants from Atlas Paloh Rubber Estate as Budi, Salkiah, Mujip and Jalani. Briefing has been conducted by Mr. Azman bin Abd Halil. Training evaluation are available.</p> <p>Verified the attendance list of 7 participants from Atlas Pagoh Muar Estate as Muhamad Arif Aiman, Tuminah bintih Saleh, Moin, Mahabob bin Bakru, Mohd Jalaini, Abdul Mutalib, Tahirudin Reni and Sahwin in July 2024. Training has been conducted by Mr. Mohd Jeffri bin Salih. Training evaluation are available.</p>		
4.4.4.2	The occupational safety and health plan shall cover the following:	
a) A safety and health policy, which is communicated and implemented	Conformity	
<p>a) Seen the OSH policy has been communicated:</p> <ol style="list-style-type: none"> 1.I The OSH policy sighted by display at the office notice board, 		

2. Briefing during Safety Training to the workers (records sighted)	
b) The risks of all operations shall be assessed and documented	OFI
<p>The management has established and updated HIRARC on 17/07/2022. The next review will be conducted if there is any new work process or incident. The identification of hazards and control of risk covers the following process in the estate:</p> <ol style="list-style-type: none"> 1. Loading ramp 2. Pruning 3. Transportation to workplace 4. Chemical spraying 5. Diesel storage 6. Harvesting 7. Manuring 8. Office 9. Premixing of chemical 10. Security 11. Storage of chemical and pesticides 12. Storage of tools and equipment 13. Weeding <p>OFI: 4.4.4.2 b</p> <p>Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate:</p> <p>During the interview with the female workers (rat baiting operation), there is one case of motorcycle accident occurred which is they are fallen from motorcycle on the way to the working field. Verification has been done thru the HIRARC record, however there is no updated HIRARC has been assessed for motorcycle riding in the estate.</p>	
c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:	Conformity
<ol style="list-style-type: none"> i) all employees involved shall be adequately trained on safe working practices; and ii) all precautions attached to products shall be properly observed and applied. 	
<p>Training plan on chemical handling, first aid training and firefighting was sighted in the company's Annual Training Plan.</p> <p>Atlas Paloh Rubber Estate</p> <ol style="list-style-type: none"> 1) Manuring training - 13/07/2024 2) Spraying training - 11/07/2024 <p>Atlas Pagoh Muar Estate</p> <p>As Jadual Latihan Pekerja Ladang Atlas Pagoh Muar Tahun Jan - Dec 2024, the training as below:</p> <ol style="list-style-type: none"> 1) Spraying spraying - 10/7/2024 2) Rait bait training - 16/7/2024 	

<p>d) The management shall provide the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p>	<p>Conformity</p>
<p>Based on the observation for harvesting operation at in the field, PPE was adequately used by harvester. The management has also maintained PPE an issuance record was sighted in the estate. Noted the record of PPE issuance has been made available and maintained.</p> <p>- Atlas Paloh Rubber Estate: latest issuance on 17/7/2024 for Awalludin, Yogi, Dani, Ariah and Andrian, PPE issuance is apron, hand glove and mask N95.</p> <p>- Atlas Pagoh Muar Estate: latest issuance on 14/5/2024 for Moin, Tuminah and Mahabod (rubber glove)</p>	
<p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p>	<p>Nonconformity</p>
<p>Checked and verified the SOP for "Chemical Handling", "Chemical Storage", "Spill Handling" within the MSPO Operation Manual, established on 1/7/2018. Virtual Site walkabout to the chemical store concluded that the SOP are appropriately displayed.</p> <p>Checked and verified that the CHRA were done for:</p> <p>- Atlas Pagoh Muar Estate on 18/7/2018, DOSH Registration No.: HQ/16/ASS/00/13</p> <p>- Atlas Paloh Rubber Estate on 17/7/2023, DOSH Registration No.: HQ/16/ASS/00/13</p> <p>The recommendation made by assessor such:</p> <ol style="list-style-type: none"> 1) Provide standard operating procedure for all unit - Complete 2) Relocate the chemical store away from office building - Complete 3) Bring along clean water during spraying - Complete 4) Training - Complete 5) Medical surveillance - Complete <p>Noted the re-assessment for CHRA has been on going as verified the quotation received and visiting program by assessor.</p> <p>Sighted evidence from site visit in Block 6:</p> <p>Sufficient Warning signs installed at all critical areas (pesticides stores, Lubricant store, Fertilizer store, pre-mixing area, field area)</p> <p>Workers interview- Understand the correct working procedure. Received adequate work and safety training (rat baiting workers)</p> <p>Verified the SDS attached with to the product and chemical register updated the chemical used in the estate such :</p> <ol style="list-style-type: none"> 1) Cypermetrin (Amine) 2) MSMA Diuron (Monex) 3) Glufosinate Ammonium (Ken-Up) <p>& etc.</p> <p>Medical surveillance undergone by exposed employee, verified as below:</p>	

<p>Atlas Paloh Rubber Estate - 2 exposed workers have undergone for medical surveillance at Poliklinik Intan on 18/7/2024 as refer to report date 6/8/2024 by OHD Registration No: HQ/08/DOC/00/468 and HQ/08/DOC/00/469. Certificate of fitness has been issued to Abdul Mujjip and Mohamed Saleh</p> <p>Atlas Pagoh Muar Estate - 2 exposed worker have undergone at Klinik Pagoh on 25/07/2024 as refer to report DOSH REG NO HQ/21/DOC/00/00740. Certificate of fitness has been issued Mohd Arif Aeiman bin Razali and Muin.</p> <p>NC Minor: 4.4.4.2 e Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate No chemical training has been conducted for the past 24 months for chemical handling storage and rat baiting activities as per USECHH Regulation 2000 Part VII Section 22 which stated that Information, Instruction and Training (3) The employer shall review and conduct the training programme (a) at least once in two years.</p>	
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p>	<p>Conformity</p>
<p>Verified the management has appoint responsible person for workers' safety and health. As interviewed with appointed person, the knowledge and access to latest national regulations are confirmed. The appointed letter as below:</p> <p>Atlas Paloh Rubber Estate - Mr Azman Abdul Halil, effective on 01/01/2022 Atlas Pagoh Muar Estate - Mr Jefri Bin Mohd Salih, effective on 01/01/2022</p>	
<p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded.</p>	<p>Conformity</p>
<p>Verified Atlas Paloh Rubber Estate has total of employee more than 40. The latest safety meeting was conducted on 21/6/2024 at Pejabat Ladang Getah Atlas Pagoh with 9 employees.</p> <p>Atlas Pagoh Muar Estate. Noted the frequency of meeting, the agenda attached with invitation letter and the safety health committee were formed adequately.</p> <p>It was noted that the safety meeting was held as refer the recent meeting conducted on quarterly basis 09/06/2023, 17/03/2023 (Atlas Paloh Rubber Estate), and yearly basis 08/01/2023 (Atlas Pagoh Muar Estate), 25/07/2023 (CTT Development Sdn Bhd) attended by employer and employee representative.</p>	
<p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p>	<p>Conformity</p>
<p>Checked and verified the "Emergency Procedure" and "Pelan Tindakan Kecemasan" for both estates, which included the following activities:</p> <ol style="list-style-type: none"> 1. Meracon 2. Memotong Buah 3. Pekerjaan Am dan Sebagainya 4. Traktor & Pemandu Lori 5. Stor Racun 	

- 6. Stor Baja
- 7. Kebakaran
- 8. Hakisan Tanah

Also noted that the management has established an Emergency Response Committee, whom are responsible for the ERP in the estate. Verified that the evacuation plan in the event of emergency were adequately displayed at the office, notice board and worker quarters.

From Site visit sighted evidences such as the followings:

- i- Emergency Eye wash and shower is available
- ii- Emergency response plan available at all critical area (pesticides store, lubricant stores, fertilizer store, etc.). Spillage kit available in the chemical store.
- iii- Safety Briefing Provided to the Visitors
- iv- Emergency Assembly Point Available near the office.
- v- Fire Extinguishers are available at chemical and fertilizer store, office, workshop, workers quarters.
- vi- Workers interview- understood the emergency response plan process.
- vii- Emergency contact Number is available at worksite
- viii. Spillage kit available in the chemical store.

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	Nonconformity
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Verified the first aid box were contained with approve content of first aid kits. Verified record of usage of first aid kit were properly observe by management as seen in the first aid kit issuance record.

The company has trained their employee on first aid as following:

Atlas Paloh Rubber Estate:

Mr Zhaahirul bin Tukimin has been attended First Aid at Workplace on 8/1/2019 to 9/1/2029 with ST. john Ambulance. However the certificate validity is valid for three (3) year from the date issued (9/1/2019) which is over.

NC Minor: 4.4.4.2 i

Atlas Paloh Rubber Estate:

Mr Zhaahirul bin Tukimin has been attended First Aid at Workplace on 8/1/2019 to 9/1/2019 with ST. John Ambulance. How ever the certificate validity is valid for three (3) year from the date issued (9/1/2019) which is over No refresh training has been planned or conducted as per The Occupational Safety and Health Act 1994 (Amendment) 2022, 4.4.2 The Need for Refresher Training First-aiders need to undergo a recognized course (appendix 1) once every three (3) years.

Atlas Pagoh Muar Estate:

First aider not available as per The Occupational Safety and Health Act 1994 Section 15(1) of the Occupational Safety and Health Act 1994 (Act 514) provides that every employer and the self-employed person must ensure, so far as is practicable, the safety, health and welfare at work of all his employees. The provision of first-aid facilities and first-aiders is in compliance with the welfare component of this general duty of employers and self-employed persons.

j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.		Conformity
<p>Atlas Paloh Rubber Estate Verified notification of accident cases submit through JKPP8 form manually. No accidents reported, submission date: on 31/01/2024.</p> <p>Atlas Pagoh Muar Estate Verified notification of accident cases submit through JKPP8 form manually. No accidents reported, submission date: on 31/01/2024.</p>		
Criterion 5	Employment conditions	
Indicator	Requirement	Findings
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees	Conformity
<p>The management has established and maintained a "Human Resource & Social Policy", dated 01/07/2018. The policy was contained of the management's commitment to the following</p> <ol style="list-style-type: none"> 1. Comply with the Employment Act 1955, Undustrial Relation ACT 1967 etc 2. Provide equal opportunity and teatment to all employees 3. Employee remuneration and employment terms and conditions 4. Prevent all forms of sexual harrasment <p>Sighted policy was communicated during the morning briefing, display at the office and other strategic plase within the estate compound.</p> <ul style="list-style-type: none"> - All policies were displayed at the office and workers Quarters. - Results of the interview with all workers at respective estates: - No complaints from the workers. - The workers satisfied with current working and living conditions in the plantation - All the workers are above 18 years old. - Passport were kept in office for safety purpose (willingly written and verbal approved by workers). Workers can get their passport at any time. 		
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.	Conformity
<p>The management's commitment towards preventing discriminatory and promoting equality is evident in the "Human Resource & Social Policy. Refer to 4.4.5.1. The policy clearly stated will not support any discrimination practice and provide equal opportunity to all workers and employee.</p> <p>Site visit and interview sighted no any discriminatory were sighted and all employee are treated equally by providing the salary and other benefits as per workers contract agreement.</p> <p>Site visit and interview sighted no any discriminatory were sighted and all employee are treated equally by provide the living quarter, salary and other benefits as per workers contract agreement.</p> <p>Sampled evidence list of workers are 1 local male and 1 local female and 2 Indonesian male.</p> <p>All of the sample above shows:</p> <ul style="list-style-type: none"> - No complaints from the workers. 		

- Workers were given suitable job according to the Plantation requirements and workers skills.
- Training provided based on work competency requirements
- All workers enjoy the same scale of pay and provided with equal housing and work facilities
- No restriction for workers to practices their religious activities
- Prayer areas provided (surau)
- It is clearly no forced labor sighted at estate
- Each employee has an employment contract either local or foreigner

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.	Nonconformity
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Documentation and conditions of pay for foreign workers hired at the estates audited are available for verification. Employment agreement with foreign workers, stated duration of contract, job scope, working hours, remuneration, benefits, holidays and occupational safety & health requirements. Pay slips are available for verification showed the workers were able to earn living wage that meet the Minimum Wages Order (Amendment) 2022.

Atlas Paloh Rubber Estate

Verified the management has ensure the employee payment met the minimum wages order and as agreed price. Verified the few documents for salary in July 2023 for worker sample:

(i) Passport number #C81786** (foreign general worker) as below:

- Checkroll Worker Attendance - 25 days work (Daily rate RM57.69/day)
- Payslip - Paid on 05/07/2023 with nett RM12**.00 (deduction advance)

(ii) I/C number #830921***** (local general worker) as below:

- Checkroll Worker Attendance - 14 days work and (Daily rate RM57.69/day)
- Payslip - Paid on 05/07/2023 with nett RM5**.00 (deduction advance, SOCSO, EPF, EIS)

Atlas Pagoh Muar Estate

Verified the management has ensure the employee payment met the minimum wages order and as agreed price. Verified the few documents for salary in July 2024, sample as:

(i) Passport number #C05009** (foreign general worker) as below:

- Piece rate Worker Attendance -
- Payslip - Paid on Jul 2024 with gross RM1,8**.00 (deduction advance)
- Verified the SOCSO contribution made by employer for employment injury scheme

(ii) I/C number #0000527**06**** (local general worker) as below:

- Check-roll Worker Attendance - 27 days work and 2 days annual leave (Daily rate RM57.69/day)
- Payslip - month of July 2024 with total salary RM15**.00 (deduction advance, SOCSO, EPF, EIS)

NC Minor: 4.4.5.3

Atlas Paloh Rubber Estate

The management failed to complying with applicable legislation regarding Employment Injury Scheme for foreign workers for employee sample 1 #ID GW19 (Passport no. : C81786**). This refer to the payment slip for the

<p>employee in July 2024 where record of contribution to SOCSO by management has allocated. This is not compliance to Employees's Social Security (Amendment 2019) Act 1969 where the deduction was not deducted from the total wages he earned for this particular month.</p>		
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee	Conformity
<p>Refer to 4.4.5.3 and 4.4.5.9. Pay slips are available for verification showed the workers were able to earn living wage that met the Minimum Wages Order (Amendment) 2022. Sampled evidence list of workers under contractors are 2 local men. All of the sample above shows:</p> <ul style="list-style-type: none"> - No complaints from the workers. - Workers were given suitable job according to the Plantation requirements and workers skills. - Training provided based on work competency requirements - All workers enjoy the same scale of pay and provided with equal housing and work facilities - No restriction for workers to practices their religious activities - Prayer areas provided (surau) - It is clearly no forced labor sighted at estate - Each employee has an employment contract either local or foreigner <p>Atlas Pagoh Muar Estate Sample for Moin (General worker), verify salary slip for July 2024.</p> <p>Atlas Paloh Rubber Estate Sample for Riyaani and Anti (general worker), verify salary slip for July 2024.</p>		
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.	Conformity
<p>List of employees (local and foreigner) was sighted in the estate, containing details on workers' full name, date of birth, gender, address, identity card/ passport number, date joining and job description.</p> <ul style="list-style-type: none"> - Atlas Paloh Rubber Estate latest update on 1/8/2024 - Atlas Pagoh Muar Estate latest update on 1/8/2024 		
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records	Conformity
<p>Checked and verified the employment agreement between the estate and the workers. The agreements were done in a transparent and fair manner, containing the contractual periods, notice of termination, annual leave, working hour, holidays etc. All the employment agreements were signed by both employee and employer.</p> <ul style="list-style-type: none"> - Atlas Paloh Rubber Estate latest update on 1/8/2024 - Atlas Pagoh Muar Estate latest update on 1/8/2024 		
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	Conformity
<p>The time recording for employees for working hours and overtime are recorded within the Checkroll Worker Attendance, Summary of Pay for Foreign Worker, Payslip, Summary Payment. As stated inside the contract agreement between employee and the employer shown the working hours are complying with amendment 2022,</p>		

<p>Employment Act with less than total working hour 45hour/week.</p> <p>The time recording was kept in the checkroll book, maintained by supervisor, then sent to town office to summarized in checkroll sheet for the salary payment calculation.</p> <ul style="list-style-type: none"> - Site visit and interview show that workers understood and aware the working hours. - It is verified that the records of working hours marked for attendance records on roll call briefing and recorded in Check Roll Book. - The Working hours is are displayed at the office notice board: 		
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement</p>	Conformity
<p>Verified if there is any over time of work offer by management, the record of over time for the particular month will appear inside the payslip. The calculation of over time were based on daily rated wages as per legal requirement.</p> <p>As mention in the contract agreement, the working hour for each worker are 45hour/ week and company paid the Rest day, Public holiday, wages rate, Overtime accordance Employment Act 1955 (Amendment 2022).</p> <p>The sampled payslips confirms that the working hours and breaks are observed accordingly by the management. The calculation over time rate is 1.5 for work during normal day.</p> <p>Site visit and interview show that workers understood and aware the working hours.</p> <ul style="list-style-type: none"> - It is verified that the records of working hours marked for attendance records on roll call briefing and recorded in Check Roll Book. - The Working hours is are displayed as agreed in contract employment. - Public holiday has been displayed at office for employee reference. 		
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements</p>	Conformity
<p>Verified the over time hour and rate can be found inside the pasylip and clearly transparent to the employee. Wages and overtime payment documented on the pay slips in line with legal regulations and collective agreements. During audit, refer the contract agreement was made. It was mentioned the basic salary and overtime rate. The Contract Agreement between employer and employee have been signed. Sighted the evidence of document below:</p> <ol style="list-style-type: none"> 1. Daily worker checkroll 2. Worker's payslip 3. Contract Agreement Between employer and employee <p>Sighted that the wages of workers are in line with the Minimum Wages Act 2022 (Ammendment).</p>		
4.4.5.10	<p>Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions</p>	Conformity
<p>With reference to the employment agreement sampled in 4.4.5.6, the social benefit provided by the management are as the following:</p> <ol style="list-style-type: none"> 1. Medical 		

<p>2. Bonus</p> <p>3. Electricity & water</p> <p>4. Free living quarters & etc.</p>		
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.	Conformity
<p>Atlas Paloh Rubber Estate & Atlas Pagoh Muar Estate</p> <p>Both estates provides accommodation to these casual workers at site. The houses were found to be habitable with basic amenities.</p> <p>On-site living quarters are provided and are constructed of permanent materials which include bedrooms, kitchen and toilets. All the houses are supplied with free water and electricity. Weekly living quarters inspection checklist are verified during the audit</p> <p>Atlas Paloh Rubber Estate: Latest housing inspection on 5/8/2024, 25/7/2024 and 18/7/2024 as recorded in Jadual Pemeriksaan Bangunan 2024</p> <p>Atlas Pagoh Muar Estate: Latest housing inspection on 5/8/2024, 18/7/2024 and 4/7/2024 as recorded in Jadual Pemeriksaan Bangunan 2024</p>		
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace	Conformity
<p>The management's commitment towards preventing sexual harassment and violence at workplace is evident in the "Human Resource & Social Policy. Refer to 4.4.5.1.</p>		
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.	Conformity
<p>Noted that the management respect the right of the employee to form or join trade union as stated within the "Human Resource & Social Policy" where the management is complying to the Industrial Act 1967, Part II Trade Union.</p> <p>Interview with the employees showed that there is no restriction for them to join any trade union and they understood the process to issue any complaint and grievances. The Policy is communicated by display on the office and workers housing notice board.</p>		

4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.	Conformity
<p>No child or young labours were observed in the field nor any documents. Refer to the employee register list database, which has the information about date of birth and date all the workers were above 18 years of age at the point of recruitment. From site visit sighted no underage workers been hired by estate.</p>		
Criterion 6	Training and competency	
Indicator	Requirement	Findings
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.	Conformity
<p>The management has established a training program for FY2024, containing the following topics:</p> <p>Atlas Paloh Rubber Estate</p> <ol style="list-style-type: none"> 1) Premixing of pesticide and PPE training - 11/07/2024 2) PPE (Personal Protective Equipment) training - 15/5/2024 3) Spraying training - 11/7/2024 4) Manuring training - 13/7/2024 5) Harvesting training - 14/7/2024 6) Emergency response training - 15/5/2024 7) Biodiversity training - 14/5/2024 8) First aid training - 15/7/2024 <p>Atlas Pagoh Muar Estate</p> <ol style="list-style-type: none"> 1) MSPO awareness training - 06/06/2024 2) Environmental training - 04/07/2024 3) Prohibition of open Burning - 04/7/2024 4) Manuring training - 8/07/2024 5) Spraying - 16/07/2024 6) Rait bait training - 16/07/2024 7) Harvesting training - 04/07/2024 8) Safety training - 04/03/2022 9) sexual harassment - 16/5/2024 10) SIA - 8/1/2024 		

4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	Conformity
Verified training needs analysis year 2024 for both estates were done as per training matrix table for each category and level of employee. The requirement of training will be based on training evaluation done after training completion.		
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.	OFI
<p>The training programmed was shown as per 4.4.6.1.</p> <p>Verified the Training Plan 2024 and sighted listed a training related to safety and environment such as Safety Awareness Training, SOP Spraying, Manuring and Vehicle Training. The implementation of the Training Plan was sighted as per Training Records which consists of:</p> <p>(i) Type of training (ii) Month planned (iii) Status of training (actual implemented)</p> <p>Sighted evidence to show that the post training evaluation was conducted for employees who has undergone training as required under Training Procedure.</p> <p>OFI: 4.4.6.3</p> <p>Training evaluations are available for Polisi Keselamatan dan Kesihatan Dalam Pekerjaan on 10/5/2024 for Atlas Paloh Rubber Estate and Latihan Meracun Tikus for Atlas Pagoh Muar Estate on 16/7/2024. However only one training evaluation available instead of four participants (Atlas Paloh Rubber Estate) and only one training form evaluation available instead of two participants (Atlas Pagoh Muar Estate).</p>		
P5 Environment, Natural Resources, Biodiversity and Ecosystem Services		
Criterion 1	Environmental management plan	
Indicator	Requirement	Findings
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.	Conformity
<p>The company had established and maintained the documented the Environmental, Natural Resources, Biodiversity and Ecosystem Policy, dated 1 July 2018 which was endorsed by Directors; Mr Chee Kim Hoon. The policy was seen displayed at the estate office.</p> <p>Based on the interview session with the sample employees, they have awareness on the Company Environmental policy.</p>		
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives. b) The aspects and impacts analysis of all operations	OFI
<p>a) Refer to 4.5.1.1</p> <p>b) Both estates management had established and maintained the documented "Penilaian Aspek & Impak Alam Sekitar" for Estate activities such as:</p> <ol style="list-style-type: none"> 1. Chemical spraying 2. Usage of machineries 		

<p>3. Harvesting</p> <p>4. Manuring application</p> <p>OFl: 4.5.1.2</p> <p>Atlas Paloh Rubber Estate</p> <p>Both estate management had provided the documented EAIA. However, the report can be further improved by adding assessment on labor quarters, ramp, diesel skid tank and water pump used for extraction.</p>																					
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.	Conformity																			
<p>Both estates had established and documented the environmental management plan incorporated in EAIA cited in 4.5.1.2b as seen in sample below:</p> <p>Document: Environmental Improvement Programme</p> <p>Operation: Manuring application</p> <p>Action plan:</p> <ol style="list-style-type: none"> 1. Control fertilizer application 2. Provide in house training on field erosion control as outlined in Agricultural Manual 3. Train all operators in good practices associated with fertilizer storage and application 4. Establish and maintain an accurate record of fertilizer used. 																					
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan	Conformity																			
As per 4.5.1.2b																					
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.	Conformity																			
Both estates had conducted a training related to environment as shown below:																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Estate</th> <th style="width: 20%;">Document</th> <th style="width: 15%;">Date</th> <th style="width: 20%;">Topic</th> <th style="width: 25%;">Trainer</th> </tr> </thead> <tbody> <tr> <td>Atlas Paloh Rubber Estate</td> <td rowspan="2" style="text-align: center;">Training record</td> <td>15 July 2024</td> <td rowspan="2" style="text-align: center;">Environmental briefing</td> <td rowspan="2" style="text-align: center;">Mr Azman Abd Halil</td> </tr> <tr> <td></td> <td>15 April 2024</td> </tr> <tr> <td>Atlas Pagoh Muar Estate</td> <td></td> <td>4 July 2024</td> <td style="text-align: center;">Environmental briefing</td> <td style="text-align: center;">Mr Mohd Jeffri</td> </tr> </tbody> </table>					Estate	Document	Date	Topic	Trainer	Atlas Paloh Rubber Estate	Training record	15 July 2024	Environmental briefing	Mr Azman Abd Halil		15 April 2024	Atlas Pagoh Muar Estate		4 July 2024	Environmental briefing	Mr Mohd Jeffri
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Atlas Pagoh Muar Estate		4 July 2024	Environmental briefing	Mr Mohd Jeffri																	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed	Conformity																			
It was noted that the Management has conducted a meeting to discuss on environmental matters as shown below:																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Estate</th> <th style="width: 20%;">Document</th> <th style="width: 20%;">Chairman</th> <th style="width: 20%;">Date</th> <th style="width: 20%;">No of attendees</th> </tr> </thead> <tbody> <tr> <td>Atlas Paloh Rubber Estate</td> <td rowspan="2" style="text-align: center;">Minutes of meeting</td> <td style="text-align: center;">Chin Chon Chow</td> <td style="text-align: center;">19 April 2024</td> <td style="text-align: center;">7</td> </tr> <tr> <td>Atlas Pagoh Muar Estate</td> <td style="text-align: center;">Mohd Jeffri</td> <td style="text-align: center;">4 July 2024</td> <td style="text-align: center;">7</td> </tr> </tbody> </table>					Estate	Document	Chairman	Date	No of attendees	Atlas Paloh Rubber Estate	Minutes of meeting	Chin Chon Chow	19 April 2024	7	Atlas Pagoh Muar Estate	Mohd Jeffri	4 July 2024	7			
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Atlas Pagoh Muar Estate		Mohd Jeffri	4 July 2024	7																	

Criterion 2	Efficiency of energy use and use of renewable energy	
Indicator	Requirement	Findings
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	Conformity

Both estates management had monitor the consumption of non-renewable energy for both diesel and electricity usage by maintaining the baseline value on monthly basis. The average of actual consumption by management as shown below:

Document: Monthly diesel and electricity usage

Estate	Month	Electricity consumed (kWh)	Diesel consumed (L)
Atlas Paloh Rubber Estate	June	5,471.56kWh	1,945L
	July	7,124.08kWh	2,010L
Atlas Pagoh Muar Estate	June	3,924kWh	294L
	July	1,628kWh	435L

4.5.2.2	The oil palm premises shall estimate the direct usage of nonrenewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.	Conformity									
Both estates had estimated their non renewable energy consumption FY2023 as shown in evidence below: Document: Monthly diesel and electricity usage											
<table border="1"> <thead> <tr> <th>Estate</th> <th>Electricity estimate (kWh)/ month</th> <th>Diesel estimate (L)/ month</th> </tr> </thead> <tbody> <tr> <td>Atlas Paloh Rubber Estate</td> <td>8,000kWh</td> <td>2,600L</td> </tr> <tr> <td>Atlas Pagoh Muar Estate</td> <td>5,000kWh</td> <td>700L</td> </tr> </tbody> </table>			Estate	Electricity estimate (kWh)/ month	Diesel estimate (L)/ month	Atlas Paloh Rubber Estate	8,000kWh	2,600L	Atlas Pagoh Muar Estate	5,000kWh	700L
Estate	Electricity estimate (kWh)/ month	Diesel estimate (L)/ month									
Atlas Paloh Rubber Estate	8,000kWh	2,600L									
Atlas Pagoh Muar Estate	5,000kWh	700L									
4.5.2.3	The use of renewable energy should be applied where possible	Conformity									
Visual observation and document review confirm that the Management does not harness any forms of renewable energy as of the day of audit											
Criterion 3	Waste management and disposal										
Indicator	Requirement	Findings									
4.5.3.1	All waste products and sources of pollution shall be identified and documented.	Conformity									
Sighted a documented identified waste products and sources of pollution established by Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate are made available during audit. It is observed that all waste products been categorized as scheduled waste, solid waste, food waste, recyclable and waste water.											
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. b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	Conformity									
Refer to 4.5.3.1											
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	Nonconformity									
Both estates had established and maintained the documented Handling of Used Chemicals, in which the management has expressed commitment to do triple rinsing and puncture empty chemical containers prior to disposal. The procedures adequately outline procedures to managing schedule waste generated in the estate.											
Atlas Pagoh Muar Estate											
The management has maintained and provided the inventory record on empty pesticide containers and empty fertilizer beg record as seen during audit day. At point of audit, quantity generated as followed: empty fertilizer beg: 10,019 begs empty pesticide containers: 63 containers											
OFI: 4.5.3.3											
Atlas Paloh Rubber Estate											
The management has maintained and provided the empty fertilizer beg record as seen during audit day. The											

management to record empty pesticide container into the SW inventory record.

NC Minor: 4.5.3.3

Atlas Paloh Rubber Estate and Atlas Pagoh Muar Estate

The management has generated Schedule Waste, the empty fertilizer beg as seen during audit day. As seen in the payment voucher provided, the latest disposal was amounted 7600 begs, dated on 10 August 2024. However, the disposal was not made according to the Regulation 8(1) Schedule Waste Regulation 2005.

4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.	Conformity
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Both estates used empty chemical container been reuse for contain water for spraying or contain premix pesticide.

4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	Conformity
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Domestic waste generated from the estate complex are disposed at the dedicated landfill area within the estate; located at:

Block 16 (Atlas Paloh Rubber Estate)

Block OP2017 (Atlas Pagoh Muar Estate)

Noted that the landfill has been appropriately managed by the management and seen the signage indicated "Tapak Pelupusan Sampah".

Criterion 4	Reduction of pollution and emission	
Indicator	Requirement	Findings
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent	Conformity

As per 4.5.1.2

4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented	Conformity
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The management provided a record of regular maintenance as part of the plan to reduce the pollutants and emissions. Seen the records of inspection as seen in detail below:

Document: inspection record

Estate	Vehicle no	Ref no	Date	Service Provider
Atlas Paloh Rubber Estate	MCC 9900	KMLAPR24000557	9 April 2024	K.M Lim Auto Sdn Bhd
	MCC 9900	CSH2404/0122	13 April 2024	Tong Huat Tyre & Battery Sdn Bhd
Atlas Pagoh Muar Estate	TS90	07637	23 July 2024	Perniagaan Jaya Jati

Criterion 5	Natural water resources							
Indicator	Requirement	Findings						
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:							
a)	Assessment of water usage and sources of supply.	Conformity						
<p>Both estates management is using water sources from natural water sources.</p> <p>Atlas Paloh Rubber Estate Checked and verified the Water Catchment Area Procedure and water usage data. The water from the catchment is used for domestic cleaning purposes only.</p> <p>Atlas Pagoh Muar Estate Estate is using water extracts from ground water via tubewell. It is also noted that the management is in the process of obtaining the permit from BAKAJ (Refer 4.3.1.1). Seen also the water sampling conducted by KKM as shown below:</p> <table border="1" data-bbox="435 786 1217 887"> <thead> <tr> <th>Document</th> <th>Date</th> <th>Laboratory</th> </tr> </thead> <tbody> <tr> <td>Water sampling analysis</td> <td>5 June 2024</td> <td>Jabatan Kimia Malaysia</td> </tr> </tbody> </table>			Document	Date	Laboratory	Water sampling analysis	5 June 2024	Jabatan Kimia Malaysia
Document	Date	Laboratory						
Water sampling analysis	5 June 2024	Jabatan Kimia Malaysia						
b)	Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities	Conformity						
Observed during site visit and based on the interview session with the management representatives confirms that no natural waterways traverse through the estate								
c)	Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).	Conformity						
The establishment of silt pits in the Estate was dedicated predominantly to collect rainwater for effective palm tree irrigation, nutrient uptake and soil moisture conservation. The maintenance of softgrasses also was seen to serve similar functions								
d)	Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.	Conformity						
Review of the field map and based on the interview session with the management representatives confirms that no natural waterways traverse through the estate								
e)	Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.	Conformity						
Per findings in 4.5.7.1 (d), a restoration plan/schedule was not established								
f)	Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.	Conformity						
No bore well is used for water supply.								
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	Conformity						
Per findings in 4.5.7.1 (d), construction of such structures was not observed.								

4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).	Conformity
The establishment of the water drainage system in the Estate was dedicated predominantly to collect rainwater for effective palm tree irrigation, nutrient uptake and soil moisture conservation.		
Criterion 6	Status of rare, threatened, or endangered species and high biodiversity value area	
Indicator	Requirement	Findings
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:	
a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.		OFI
<p>The management has maintained and documented the "Laporan Biodiversiti" in January 2019, in which the report has incorporated the control measures to the HBV area and list of wildlife in the estate, based on the IUCN Status. Wildlife identified include:</p> <ol style="list-style-type: none"> 1. Wild boar 2. Squirrel 3. Long tailed leaf monkey 4. Python 5. Spitting cobra <p>OFI: 4.5.6.1a</p> <p>It was found that the Biodiversity report provided by management is expired in 2023. The management to update the Biodiversity report for the incoming MSPO 2.0 certification during next assessment.</p>		
b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.		Conformity
Referring to the Biodiversity Report cited in 4.5.6.1a, the wildlife identified are based on IUCN Checklist.		
4.5.6.2	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:	
a) Ensuring that any legal requirements relating to the protection of the species are met		Conformity
<p>Referring to the Biodiversity Management Plan with action plan such as:</p> <ol style="list-style-type: none"> 1. Conduct Biodiversity training pertaining wildlife conservation and ecosystem to employees and contractors 2. Maintain the related signboard in the estate 		

b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts		Conformity
Based on the interview session with the management representatives, no any discouraging illegal or inappropriate hunting, fishing or collecting activities was carried out in the estate. Seen also the signboard of No hunting was placed in the estate to discouraging illegal hunting,		
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	Conformity
Refer to 4.5.6.2a		
Indicator 7	Zero burning practices	
Indicator	Requirement	Findings
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.	Conformity
The management's commitment to avoid use of fire for waste disposal and land preparation is evident in within the Environmental Policy signed by Directors dated 1 July 2018 which stated that: <i>"Compliance with relevance country and state environment laws"</i>		
Site review and interview with the sampled external stakeholders confirms that there were no incident of open burning sighted.		
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.	Conformity
There were no request sought by the management for using fire to remedy or re-condition the land as of this audit point.		
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws.	Conformity
There were no request sought by the management for using fire to remedy or re-condition the land as of this audit point.		
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	Conformity
There were no request sought by the management for using fire to remedy or re-condition the land as of this audit point.		
P6: Best Practices		
Criterion 1	Site management	
Indicator	Requirement	Findings
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	Conformity
Sighted Standard Operating Procedure (SOP) established by the Management available during audit. The SOPs been retained on estates and covered all operation including harvesting, transportation of FFB, spraying, manuring etc. The Estate established the SOP for the best practices of the palm oil operation activity such as Harvesting, manuring, weeding etc. Sighted Operation procedure as below:		
<ol style="list-style-type: none"> 1. Planting material 2. Nursery technique 3. Planting, pre planting and replanting activities 		

4. Supplying and palm replacement
5. Harvesting
6. Oil palm pest
7. Weed management
8. Rainfall recording

Site visit sighted all activities are as per Manual and verified the Training Records the SOP training were given to all employee. Verified the activity as below:

It is observed during site visit that all activities are well operated and maintained in acceptable condition during this shortage of worker period.

4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.	Conformity
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Observed during site visit, it was found that both estates topography is flat area and to undulating area. The estate management has maintained good agricultural practices such as:

1. Maintenance of soft grass along the harvesting path
2. Circle spraying around palm base
3. Selective spray in most of the estate area
4. Proper frond stacking

4.6.1.3	A visual identification or reference system shall be established for each field.	Conformity
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As observed during site visit, it was found that both estates fields:

- Are marked and identified with detail available on plantation map. There are both painted/marked at the palm trees and at the plantation road junction. This is observed during the field visit.
- Clear boundary with neighboring estates, traditional villages.
- No sensitive areas around border of every estate.

Criterion 2	Economic and financial viability plan																	
Indicator	Requirement	Findings																
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.	Conformity																
Atlas Paloh Rubber Estate & Atlas Pagoh Muar Estate The management has provided estate budget planning for Year 2024 (October 2023-September 2024) as seen during audit day. Referring to the said document, following items are budgeted to run the business operation:																		
<ol style="list-style-type: none"> 1. FFB production 2. Capital expenditure 3. Estate general charges 4. Administration 5. Upkeep 6. Internal transport 																		
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years	Conformity																
It was noted that there was no replanting programme at point of audit																		
4.6.2.3	The business or management plan may contain: <ol style="list-style-type: none"> a) Attention to quality of planting materials and FFB. b) Crop projection: site yield potential, age profile, FFB yield trends. c) Cost of production: cost per tonne of FFB. d) Price forecast. e) Financial indicators: cost benefit, discounted cash flow, return on investment. 	Conformity																
As per 4.6.2.1																		
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.	Conformity																
The company's performance is monitored by the estate manager, utilising the annual budget and business management plan described in 4.6.2.1 and 4.6.2.3.																		
Criterion 3	Transparent and fair price dealing																	
Indicator	Requirement	Findings																
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented.	Conformity																
Both estates had appointed contractors to carry out few estate operations. Evidence as below:																		
<table border="1"> <thead> <tr> <th>Estate</th> <th>Contractor</th> <th>Date of agreement</th> <th>Expiry date</th> <th>Job offered</th> </tr> </thead> <tbody> <tr> <td>Atlas Paloh Rubber Estate</td> <td>Gan Ser Heng</td> <td>1 October 2023</td> <td>September 2024 (12 months period)</td> <td>Harvesting and spraying</td> </tr> <tr> <td>Atlas Pagoh Muar Estate</td> <td>P. Murugan A/L D. Paramasivam</td> <td>1 October 2022</td> <td>30 September 2023</td> <td>Harvesting and pruning</td> </tr> </tbody> </table>				Estate	Contractor	Date of agreement	Expiry date	Job offered	Atlas Paloh Rubber Estate	Gan Ser Heng	1 October 2023	September 2024 (12 months period)	Harvesting and spraying	Atlas Pagoh Muar Estate	P. Murugan A/L D. Paramasivam	1 October 2022	30 September 2023	Harvesting and pruning
Estate	Contractor	Date of agreement	Expiry date	Job offered														
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Atlas Pagoh Muar Estate	P. Murugan A/L D. Paramasivam	1 October 2022	30 September 2023	Harvesting and pruning														
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner	Conformity																
Both estates have provided an evidence of payment to contractors as shown in evidence below:																		
<table border="1"> <thead> <tr> <th>Estate</th> <th>Contractor</th> <th>Month</th> <th>Document</th> <th>Payment date</th> </tr> </thead> <tbody> </tbody> </table>				Estate	Contractor	Month	Document	Payment date										
Estate	Contractor	Month	Document	Payment date														

Atlas Paloh Rubber Estate	Gan Ser Heng	June 2024	Cheque	5 July 2024
Atlas Pagoh Muar Estate	Q. Murugan A/L D. Paramasivam	July 2024	Cash bill	31 July 2024

Criterion 4	Contractor	
Indicator 1	Requirement	Findings
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information	Conformity

Atlas Paloh Rubber Estate

Verified with the contractor has well understanding in the MSPO requirement and prepared the documentation and information required by standard. Refer to agreement between management and contractor, Gan Seng Heng, clause 11 stated that:

“ The contractor shall ensure that its employee will execute the contract work in accordance with MSPO and OSH standards, all PPE will be provided by the contractor.”

4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	OFI															
Both estates had appointed contractors to carry out few estate operations. Evidence as below:																	
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Atlas Pagoh Muar Estate	R. Murugan A/L D. Paramasivam	1 October 2022	30 September 2023	Harvesting and pruning													
<p>OFI: 4.6.4.2 Atlas Pagoh Muar Estate The management has provided the contract agreement with the appointed contractor, R. Murugan A/L D. Paramasivam. However, the agreement was found to be expired on 30 September 2023. Though there is still no issue at point of audit, the management to provide latest agreement with the contractor.</p>																	
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required	Conformity															
Refer to 4.6.4.3																	
Based on interview session with the sample contractor, he is ready to be assessed if necessary.																	
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted	Conformity															
It was noted that the management will ensure and monitored all activities conducted by the contractors, checked and verified before approved by estate in charge.																	
P7: Development of new plantings																	
Criterion 1	High biodiversity value																
Indicator	Requirement	Findings															
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation.	Select															
Not Applicable																	
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required	Select															
Not Applicable																	
Criterion 2	Peat Soil																
Indicator	Requirement	Findings															
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice.	Select															
Not Applicable																	
Criterion 3	Social and Environmental Impact Assessment (SEIA)																

Indicator	Requirement	Findings
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.	Select
Not Applicable		
4.7.3.2	SEIA shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders.	Select
Not Applicable		
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.	Select
Not Applicable		
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed.	Select
Not Applicable		
Criterion 4	Soil and topographic information	
Indicator	Requirements	Findings
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation	Select
Not Applicable		
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure	Select
Not Applicable		
Criterion 5	Planting on steep terrain, marginal and fragile soils	
Indicator	Requirements	Findings
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws.	Select
Not Applicable		
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	Select
Not Applicable		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion	Select
Not Applicable		
Criterion 6		
Indicator	Requirements	Findings
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented	Select

	system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions	
Not Applicable		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.	Select
Not Applicable		
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available	Select
Not Applicable		
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement.	Select
Not Applicable		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	Select
Not Applicable		
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented.	Select
Not Applicable		
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.	Select
Not Applicable		
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development.	Select
Not Applicable		