



<h1>Assessment Report</h1>	Date: 11 <sup>th</sup> March to 15 <sup>th</sup> March
	<h1>2019</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. ]*

<b>MSPO 2530:2013 Part 3</b>
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Company name	ABID EMAS GROUP
Address	Abid Emas Group, MDLD 3908, Lot 15, Taman Mewah, Jln Dam, 91100, Lahad Datu, Sabah
Report no	MS18MM0023
Status of audit	Main Assessment If surveillance NA

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 may 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	Mohamad Zulkefli Bin Md Isa	Company stamp
Date	22/03/2019	
Email	admin@cciglobe.com	
Fax no	038073 2688	

## Section A General Information

General

Audit objectives	<input checked="" type="checkbox"/> To verify that the system initial implementation is in accordance to requirements of the standard adopted. <input 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 third years of implementation is in accordance to the standards adopted. <input type="checkbox"/> Other, (please specify)
Integrate Assessment	No
Issue of certificate	Yes

Scope of Certification	
Scope of certification in English	The Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) By Organised Plantation
Requirement not being applicable	P7 - Development of New Planting
Justification	The company doesn't have any new planting activities.
Other language than above	NA
Changes from Previous registration	No
Extension/changes of scope date	NA

Contact Details	
Management Representative	Quake Pau Siew
Alternate contacts	Chee Teng Heng
Management Representative contact no.	+6012 780 4818
E-mail address	abid_emas@yahoo.com
Fax Number	089-880172
Fixed Line Number	089-880171
NO OF SPOC/ GROUP MEMBERS	19

## Section B Previous Audit Result

The result of the last audit system have 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 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 C 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   NIL   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 D (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
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 E Auditor and Auditees Names

CCI Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
Mohamad Zulkefli Md Isa	Mr. Quake Pau Siew	Management Executive
Team member	Mr. Jonathan Terong	MSPO Officer
Nurdini (DN)	Mr. Ashari Malik	MSPO Officer
Trainee auditor	Mr. Amin Babari	Manager Abid Emas 1
NA	Mr. Supardi Rahman	Estate In Charge Abid Emas 2
Observer	Mr. Baharudin Balong	Manager Atlas Kew Estates 1
NA	Mr. Haris Tamsir	Manager Atlas Kew Estate 2
	Mr. Rosli Ladena	Manager Atlas Kew Estate 3
	Mr. Arbain Muhammad	Estate in charge Bukit Emas
	Mr. Ali Mahmud	Manager Foremost Dynamic 1
	Mr. Samsu alam Malakangen	Manager Foremost Dynamic 2
	Mr. Musliadi Suma	Estate in charge Klebang Plantation1
	Mr. Acho Patiroy	Estate in charge Klebang Plantation2
	Mr. Mohd Noori Ahmad	Estate In Charge Tamaisan
	Mr. Yaris Syam Shjabudin	TSC Plantation

## Section F Audit Process Matrix

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

Planned month & year	03/2018	03/2019	03/2020	03/2021	03/2022
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
<b>4.1 Management Commitment &amp; Responsibility</b>					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
<b>4.2 Transparency</b>					
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	☒	☒	☒	☒	☒
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Land use rights	☒	☒	☒	☒	☒

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

Assessment man days for the next assessment : 8\_md. Recertification: 2023

Note: Recertification should be carry out minimum 2 months prior to the expiry of the certificate

## Section G Audit Summary

### Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
ZU	11-15/03/2019	8.30
Opening Meeting <ol style="list-style-type: none"> <li>introduction of the participants, including an outline of their roles;</li> <li>confirmation of the scope of certification;</li> <li>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;</li> <li>confirmation of formal communication channels between the audit team and the client;</li> <li>confirmation that the resources and facilities needed by the audit team are available;</li> <li>confirmation of matters relating to confidentiality;</li> </ol>		

- 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.

**Closing Meeting**

- 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**

**Organisation Information**

Abid Emas Group of Companies was established in Melaka and the head quarters office address as above. The company currently operated 5 estates situated in Lahad Datu. The estate are:

- 1) Adcojaya Sdn.Bhd
- 2) AbidEemas Sdn.Bhd
- 3) Atlas Kew Estates Sdn.Bhd
- 4) Atlas Edible Ice Sdn.Bhd
- 5) Bunga Emas (sbh) Sdn.Bhd
- 6) Byzantine Holdings Sdn.Bhd
- 7) Bukit Emas Oil Palm Sdn.Bhd
- 8) Foremost Dynamic Sdn.Bhd
- 9) Klebang Plantation Sdn.Bhd
- 10) P. mark Plantations Sdn Bhd
- 11) TSC Plantations Bdn.Bhd
- 12) YWH Plantations Sdn.Bhd

**Assessment Process**

This is group certification for Abid Emas Group of Companies where the company hold 6 estates under their management. The determination of the sample size are as per Malaysian Sustainable Palm Oil (MSPO) Risk Management (Doc No: MPOB/MSPO/RMP/06 dated 19 Nov 2013). The audit was based on the MSPO2503:2013 Part 3 Standard, procedure and other applicable requirements. The audit was divided into 2 which is Stage 1 and Stage 2. There is no issue during the 1st Stage Audit conducted on 03/10/2018 conducted by Mohamad Hafizuddin and found all the required document, procedure and form are available.

Stage 2 audit was held on 11-15/03/2019 where the sample size of the audit is 6 estates. The calculation of the sample size determination are as below:

$$S = \sqrt{n} (RF)$$

S = sample size, n = number of estate, RF = Risk Factor

$$S = \sqrt{12} (1.5) = 19 \times 1.5 = 5.19$$

S = 6 estates

Based on sampling 4 estate were selected for this assessment. Below are the estates name which been selected for the assessment :

- i) Atlas Kew Estate Sdn Bhd
- ii) Abid Emas Sdn Bhd
- iii) Klebang Plantation Sdn Bhd
- iv) Foremost Dynamic Sdn Bhd
- v) Klebang Plantation Sdn Bhd
- vi) TSC Plantation Sdn Bhd

For Stage 2 audit required 10 mandays including the stakeholder consultation.

**Audit Team**

The audit was lead by Mr Mohamad Zulkefli who are have almost 8 years in the sustainable certification and other management system certification such as RSPO, ISCC, ISO 14001, ISO9001 etc and also attended the MSPO Lead Assessor Course conducted by SIRIM. The Co auditor is Ms. Nurdini Mohammad Jobly who are having experience in plan oil industry for almost 3 years and attended the MSPO Lead Assessor and ISO 9001 Lead Auditor.

Stakeholder consultation was conducted by Ms. Nurdini Mohammad Jobly.

### Stakeholder Consultation

During audit on 11-15/03/2019, Care Certification international has interviewed random stakeholder for the response towards estate as below:

a) Internal Representative  
Employee Representative (Indonesia)

- 1) Abu Riswan
- 2) Aisyah
- 3) Mohd Saiful
- 4) Bacok
- 5) Muksin
- 6) Nurdin
- 7) Omar Bin Laupe
- 8) Hendra

- Satisfied with all facilities provide by management such as housing, water supply, electricity etc.
- All employee was paid as per Minimum Wages Act- RM1.100/month and overtime paid as per legal requirment
- Management was treat all Indonesia employee equally and no discirmination by the management
- Other benefits entitled for Indonesia employee is medical treatment, distribution of food etc.
- Training was given to all employees and company evaluate the employee performance equally.

b) External Representative

Goodworld Plantation Sdn Bhd

- Interview the company representative Marilou (Estate Supervisor)- feed back no issue was raise for the AE operation to their estate
- Currently the employee from GPSB are allowed to access the main road without any objection
- No issue on the land dispute since AEG is already demarcated the land with appropriate boundary stone and boundary marking.
- The cooperation between the management are very good and no any issue raised.
- Company aware with the AEG complaint procedure and as to Date no complaint been made.

Villagers Representatives

- 1) Arman B. Apban (Kpg. Sri Darun, Tungku)
- 2) Arulah Bin Sanndin (Kpg. Benginod)
- 3) Mapa Helking (Kpg. Tanduk)

Hollywood Sdn Bhd (Process Workers Passport and Permit

Interviewed Mdm. Chin Lee Pui

Abis Emas Group has submit workers to renew Workers Passport and Permit. Besides, good rappoport with Abis Emas Group in managing workers. Below are the sample:

Batalion 17 Pasukan Gerakan Am (PGA)

- Sarjan Halim B. Salihan  
Jabatan Perhutanan Daerah Lahad Datu
- Mr. Harun Benahima

There is no complaint has been raised during stakeholder consultation. All stakeholder understand the grievances procedure practices by the management.

### Estates Information

#### LIST OF GROUP MEMBERS

#### 1. ESTATE INFORMATION

NAME OF ESTATE	LOCATION	COORDINATE
ADCOJAYA SDN.BHD	BELURAN,SANDAKA N	5 ° 53'3183.33"N 117 ° 45'2742.65"E
ABID EMAS SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5 ° 06'38"N 118 ° 49'58"E
ABID EMAS SDN.BHD – DIV2	TUNGKU,LAHAD DATU	5 ° 0'36"N 118 ° 48'14"E
ATLAS KEW ESTATES SDN.BHD – DIV	TUNGKU,LAHAD	N 5 ° 04'30.4"E 118 ° 51'04.5"

1	DATU	
ATLAS KEW ESTATES SDN.BHD – DIV2	TUNGKU,LAHAD DATU	5°0'36"N 118°48'14"E
ATLAS KEW ESTATES SDN.BHD – DIV 3	TUNGKU,LAHAD DATU	5°07.949'N 118°44.399'E
ATLAS EDIBLE ICE SDN.BHD	TUNGKU,LAHAD DATU	5°07.949'N 118°44.399'E
BUNGA EMAS (SBH) SDN.BHD	TUNGKU,LAHAD DATU	5°07.949'N 118°44.399'E
BYZANTINE HOLDINGS SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°07.949'N 118°44.399'E
BYZANTINE HOLDINGS SDN.BHD – DIV 2	TUNGKU,LAHAD DATU	5°09'29"N 118°53'27"E
BUKIT EMAS OIL PALM SDN.BHD	TUNGKU,LAHAD DATU	5°21'26"N 119°12'10"E
FOREMOST DYNAMIC SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°10'4.06"N 118°52'4.26"E
FOREMOST DYNAMIC S/B – DIV 2,3,4,5	TUNGKU,LAHAD DATU	5°05'27.0"N 119°00'18.7"E
KLEBANG PLANTATION SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°09'29"N 118°53'27"E
KLEBANG PLANTATION SDN.BHD – DIV 2	TUNGKU,LAHAD DATU	5°08'07"N 118°52'10.89"E
P. MARK PLANTATIONS S/B (TAMBISAN)	TUNGKU,LAHAD DATU	5°21'26"N 119°12'10"E
P. MARK PLANTATIONS S/B (TUNGKU)	TUNGKU,LAHAD DATU	5°05'27.0"N 119°00'18.7"E
TSC PLANTATIONS SDN.BHD	TUNGKU,LAHAD DATU	5°04'18.2"N 119°01'16.6"E
YWH PLANTATIONS SD.BHD	TUNGKU,LAHAD DATU	5°05'27.0"N 119°00'18.7"E

## 2. AREA STATEMENT AND FFB FORECAST

ESTATE	TOTAL AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR (as per year 17)	YIELD TON/ha/ YEAR
ADCOJAYA SDN.BHD	284.67	214.80	2620.33	12.20
ABID EMAS SDN.BHD – DIV 1	482.78	413.96	9527.99	23.02
ABID EMAS SDN.BHD – DIV2	430.57	387.31	8354.38	21.57
ATLAS KEW ESTATES SDN.BHD – DIV 1	871.36	784.02	21,643.40	27.51
ATLAS KEW ESTATES SDN.BHD	576.60	527.46	14,246.92	27.01

- DIV2				
ATLAS KEW ESTATES SDN.BHD - DIV 3	608.66	522.90	-	-
ATLAS EDIBLE ICE SDN.BHD	458.57	407.38	5759.32	14.14
BUNGA EMAS (SBH) SDN.BHD	151.80	138.86	2247.27	16.18
BYZANTINE HOLDINGS SDN.BHD - DIV 1	295.27	266.59	5488.40	20.59
BYZANTINE HOLDINGS SDN.BHD - DIV 2	196.33	176.33	-	-
BUKIT EMAS OIL PALM SDN.BHD	137.30	121.05	3393.85	28.04
FOREMOST DYNAMIC SDN.BHD - DIV 1	443.32	364.27	8131.95	22.05
FOREMOST DYNAMIC S/B - DIV 2,3,4,5	424.67	396.50	7616.96	19.21
KLEBANG PLANTATION SDN.BHD - DIV 1	405.09	359.69	7711.01	21.43
KLEBANG PLANTATION SDN.BHD - DIV 2	204.41	190.95	4145.26	21.71
P. MARK PLANTATIONS S/B (TAMBISAN)	121.90	121.90	1043.00	7.77
P. MARK PLANTATIONS S/B (TUNGKU)	169.77	159.10	2690.04	16.91
TSC PLANTATIONS SDN.BHD	299.2	282.39	5250.65	20.80
YWH PLANTATIONS SD.BHD	208.98	185.29	212.11	1.14
<b>Total</b>	<b>6771.25</b>	<b>6020.75</b>	<b>110082.8</b>	<b>321.28</b>

## Audit Checklist

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	
<p>Sighted Abid Emas Group has establish "Polisi Pelaksanaan Komitement MSPO" dated 11/10/2018, approved by General Manage. Verified the policies and sighted the commitment of the management on the compliances to all 7 MSPO principles.</p> <p>Communication of the policy sighted done by display at the notice board, briefing during operation meeting and explain the policy to the stakeholder during the stakeholder meeting.</p> <p>Verified the policy had been display in office wall, row call area, line site etc. Verified the policy had been briefed to all employee during row call.</p>		
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	
<p>Sighted in the Abid Emas Group policy has established had shown emphasize towards commitment for continual improvement for principle 1 until principle 7</p>		
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.	
<p>Abid Emas Group have established Internal Audit plan dated 15/01/2019 and sighted planned IA at ABES on 15-16/01/2019. Refer to the audit plan for this year the internal audit was conducted at AESB/AKSB/KPSB/FDSB/TSCP. Sighted the audit was covered all the MSPO principle.</p>		
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	
<p>Abis Emas Group establish the Internal Audit as per "Prosedur Audit Dalaman (MSPO/AE) dated 14/09/2018. Refer to the procedure and sighted the detail of the audit process such as the audit report, root cause analysis of non conformity and the Internal Audit Flow Chart.</p>		
4.1.2.3	Report shall be made available to the management for their review.	
<p>Abid Emas Group Sighted the Internal Audit Assesment Report #MS001. The report verified and edequate NCR and observation were raised during the internal audit. All the matter was discussed during management review meeting dated 03/10/2018(AESB), 04/10/2018(AKSB), 29/02/2019(FDSB), 28/02/2019(TSCP)</p>		
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.	

AESB/AKSB/ KPSB/FDSB/TSCP		
Verified the MSPO Management Review Meeting, dated 3rd October 2018, held in Pejabat Lahad Datu. The estate conducted group MRM meeting. Sighted the meeting agenda and name list of attendance. The agenda discussed all elements of MSPO requirement from principle 1 until principle 7. Sighted the Assessment Report Review dated 11th October 2018, report no. MS001. Sighted the action plan and target in the report.		
The agenda discussed all elements of MSPO requirement from principle 1 until principle 7.		
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.	
Abid Emas Group Sighted and verified the management plan was established as below: a) Pelan Pengurusan Alam Sekitar Tahun 2019 b) Pelan Impak Sosial Tahun 2019 c) Pelan Pengurusan Air Tahun 2019 d) Pelan Penggunaan Tenaga Yang Tidak Boleh Di Perbaharui Tahun 2019 Verified in the Plan above, all issue with action and monitoring every 3 months		
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.	
AESB/AKSB/ KPSB/FDSB/TSCP Verified that new Technique for chemical mixing area as per Environmental and Social Impact for Spraying activity. Noted AESB already implement new technique such FFB Grabber and plan to implement the mechanisation sprayer		
<b>OBS 001</b> <b>To establish the management for implementation of new technique of mechanisation sprayer.</b>		
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.	
Refer to 4.1.4.2		
<b>P2: Transparency</b>		
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.	
The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms. Request, response and release of information must be recorded. If got any request by the stakeholders, they must come to the management and management will provide the "Borang Komunikasi" Generally, communicate the information with stakeholders and public through meeting with stakeholders. The management annually organize get together with local communities as part of promoting MSPO requirements as per Procedure. The recent meeting was held on 09/01/2019 held in Ladang Atlas Kew Sdn Bhd Div 1. For every issue raised the estate management will prepare management plan on social impact assessment.		
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.	
Communication procedure was applicable to all estate as per "Prosedur Komunikasi (Aduan Dan Permohonan)" dated 14/09/2018. 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.		

Sighted Reference Document List. Example publicly documents listed:		
<ol style="list-style-type: none"> <li>1. Internal memo and external memo.</li> <li>2. Management minute of meeting</li> <li>3. Minute of safety and health committee</li> <li>4. Comment from external stakeholder</li> <li>5. Complaint Investigation report.</li> <li>6. Record for outgoing and incoming information.</li> <li>7. Land title</li> <li>8. Safety and health plan</li> <li>9. Environmental impact assessment</li> <li>10. Pollution prevention plan</li> <li>11. Complaint and grievance</li> <li>12. Procedure for communication</li> <li>13. Continues Improvement plan.</li> <li>14. List of stakeholder</li> <li>15. Human right policy</li> </ol>		
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	
All the communication are as per "Prosedur Komunikasi ( Aduan Dan Permohonan)" dated 14/09/2018. This procedure has been communicated to all stakeholders during stakeholder meeting dated 09/01/2019.		
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)	
<p><b>AESB</b> Noted that official management representative nominated responsible for issue related to stakeholder; sighted the appointment letter for Mr. Jainol Salimun, dated 14/09/2018.</p> <p><b>AKSB</b> Noted that official management representative nominated responsible for issue related to stakeholder; sighted the appointment letter for Mr. Budiman Saban Sunarto, dated 14/09/2018.</p> <p><b>KPSB</b> Noted that official management representative nominated responsible for issue related to stakeholder; sighted the appointment letter for Mr. Sakka B. Risi, dated 14/09/2018.</p> <p><b>FDSB</b> Noted that official management representative nominated responsible for issue related to stakeholder; sighted the appointment letter for Mr. Kasri Bin Bakri, dated 14/09/2018.</p> <p><b>TCSP</b> Noted that official management representative nominated responsible for issue related to stakeholder; sighted the appointment letter for Mr. Ahmad Bin Djauharis, dated 14/09/2018.</p>		
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.	
Sighted stakeholder meeting dated on 09/01/2019. Verified the list of stakeholder which is divided into two as below: a) External - Sankina Palm Oil Mill, Goodworld Plantation sdn bhd, Klinik Mabelo etc b) Internal - Employee representative		
<p><b>OBS002</b> <b>To include the government agencies such as JTK, DOSH, Imigresen etc into the stakeholder list</b></p>		
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).	
Procedure for traceability has been established by the management as per "Prosedur Traceability" dated 14/09/2019. Refer to the procedure the traceability are according the recording of the FFB harvesting such as 'buku Checker", Weighbridge Book, Weighbridge Ticket, Dispatch Note etc.		

4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system	
The management has established a mechanism to monitoring and record with all tasks to the workers. Sighted "Pemeriksaan Bulanan Rekod Kebolehhesanan 2018/2019" was established and sighted for every month inspection that include: Penuai, Loader/Farm Tractor/Lori Penghantaran BTS/Kilang		
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system	
The management has appoint a personnel in charge for traceability . Function perform as per PIC Traceability stated in appointment letter as below : i) Mr. Muhamad Fadzil Bin Abdul Hamid, dated on 04/09/2018 for AESB ii) Mr. Budiman Saban Sunarto dated 14/09/2018 for AKSB iii) Mr. Sakka B. Risi, dated on 14/09/2018 for KPSB iv)Mr. Salip Audy Bin Marop, dated on 14/09/2018 for FDSB v) Mr. Safar Namsudin, dated on 14/09/2018 for TSCP		
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	
Sighted the traceability records; harvesting interval, harvesting block, weighbridge ticket to estate ramp, weighbridge ticket to FFB dealer. Sighted the daily FFB dispatch. Sample as below: AESB a) Checkroll Book- To identified employee task b) FFB Harvest Bunches- Feb 2019 harvesting task by individual- Aziz Jumali at Block 1, Aripin at Block 4, Rahmat at Block 5 etc. c) FFB Harvest Bunches (FFB Grabber)- Untung Berek collect the FFB for Feb 2019- 14.7 Ton. d) Estate weighbride Ticket- Ticket# 1581 dated 16/02/2019, 1584 dated 16/02/2019 etc e) Mill Receiving Slip- Ticket No# FFB19001901W dated 16/02/2019 from Sankina Oil Mill. d) Dispatch Note- DN# 21141 and 21142 dated 16/02/2019. AKSB a) Weighbridge Ticket for estate #D/O 42951 dated 11/03/2019 NEtt : 11.28 mt b) Weighbridge Ticket for Sungai Ruku Oil Palm Plantation Sdn Bhd #Ticket No: T0024038 Nett: 11.07 mt c) Weighbridge advice ticket report year March 2019 d) Monthly Statement for November 2018 at Sg. Ruku Oil Palm Palntation Sdn Bhd A/C No: T-A006 KPSB a) Weighbridge Ticket for estate #D/O 14489 dated 11/03/2019 NEtt : 14.14 mt b) Weighbridge Ticket for Golden Elate Sdn Bhd #Ticket No: 058921 Nett: 14.36 mt c) FFB Despatch Note #DN 14489 dated 10/03/2019 d) FFB Grading Chit for Golden Elate Sdn Bhd dated 10/03/2019 e) Monthly Statement for Golden Elate Sdn Bhd #Co. Reg. No. : 482284-V FDSB a) Bunches book recorded by driver #Vehicle no:SD8631D b) Daily FFB harvesting records 2019 c) Weighbridge Ticket for estate #D/O 18670 dated 03/02/2019 NEtt : 12.65 mt d) Weighbridge Ticket for Sungai Ruku Oil Palm Plantation Sdn Bhd #Ticket No:T0022880 Nett: 11.73 mt e) FFB Despatch Note #DN 18670 dated 03/02/2019 f) FFB Weighbridge for Sungai Ruku Oil Palm Plantation Sdbn Bhd include reject bunches dated 10/03/2019 g) Monthly Statement for Sungsi Ruku Oil Palm Oil Plantation Sdn Bhd #A/C No:T-F003 TSCP a) Weighbridge Book from Block to Ramp b) Daily FFB harvesting records 2019 c) Weighbridge Ticket for Sg. Ruku Oil Palm Plantation Sdn Bhd #D/O14845 dated 1/03/2019 NEtt : 7.98 mt d) Weighbridge Ticket for . #Nota hantaran: 014845 Nett: 7.98 mt e) FFB Despatch Note #DN 15109 dated 14/03/2019 f) FFB Weighbridge for Sg. Ruku Oil Palm Plantation Sdn Bhd include reject bunches dated 14/03/2019 g) Monthly Statement #A/CNo:T-T004 dated 31/01/2019 for 638.16/mt		
<b>P3: Compliance to legal requirements</b>		
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	

<p>AESB Verified all license and permit required for the opeartion as below: a) MPOB License- Lesen# 50404290200 - valid until 31/10/2019 b) Suruhanjaya Tenaga- Perakuan Pendaftaran- Pepasangan# ST(SSD)P/S/SBH/01237, No Siri: 001257/2019 Tarikh Dikeluarkan: 14/02/2019.</p> <p>AKSB a) MPOB License #504544702000 valid uniltl 31/08/2019 b) Permit Barang Kawalan Berjadual - Diesel #No. Siri: S011867 valid until 30/10/2019 c) Perakuan Timbang dan Sukat #B1385326 dated 12/04/2018 d) Jabatan Alam Sekitar License #no.003501 dated 21/01/2015</p> <p>KPSB Verified all license and permit required for the opeartion as below: a) MPOB License- Lesen# 503607302000 - valid until 31/11/2019 b) Perakuan Penentuan Timbang dan Sukat #0164299 dated 03/07/2018 c) Jabatan Alam Sekitar License #no.003501 dated 21/01/2015 d) Permit Barang Kawalan Berjadual- Diesel #No.Siri:S011863</p> <p>FDSB a) MPOB License- Lesen# 504043702000 - valid until 31/10/2019 b) Perakuan Penentuan Timbang dan Sukat #01228716LL dated 22/05/2018 c) Jabatan Alam Sekitar License #no.003502 dated 21/10/2015 d) Permit Barang Kawalan Berjadual- Diesel #No.Siri:S011865</p> <p>TSCP a) MPOB License- Lesen# 504054202000 - valid until 31/10/2019 b) Perakuan Penentuan Timbang dan Sukat #00692746JH dated 22/05/2018 c) Jabatan Alam Sekitar License #no.003501 dated 21/10/2015 d) Permit Barang Kawalan Berjadual- Diesel #No.Siri:S011866</p> <p><b>CAR 001</b> <b>The OSH Committee meeting was held on 01/09/2018 and 02/02/2019 where the frequency of the OSH Committee is every 90 days as per legal.</b></p>	
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register
<p>List of legal register are available a sighted, has been update date on 14/09/2018. List of Legal document sighted that has been covered all the related palm oil industry. In the Scheme manager level sighted that operation supervisor are nominated as Person who are responsible with the changing of the law requirement. There are laws and regulations identified in the legal register. Some of applicable laws sighted includes:</p> <ul style="list-style-type: none"> <li>• OSHA and regulations 1994 (Act 514)</li> <li>• Poison Act and Regulations 1952 (Act 366)</li> <li>• MPOB</li> <li>• Employees Social Security Act and Regulations (Act 4)</li> <li>• Industrial Relations Act and Regulations (Act 177)</li> <li>• Trade Union Act and Regulations</li> <li>• Employees Provident Fund Act 1991</li> </ul>	
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.
Sighted management establish the LORR and updated on 14/09/2019.	
4.3.1.3	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.
<p>Abid Emas Group been nominated as Legal Requirement Register Officer as below :</p> <p>i) AESB - Mr Jainol Salimun (Assistant Manager) ii)AKSB - Mr. Budiman Saban Sunarto (Assistant Manager) iii) KPSB- Mr. Sakka Rissi (Assistant Manager) iv) FDSB - Mr. Bahrul Bin Baco (Assistant Manager) v) TSCSB -Mr. Sukma Samsuddin (Assistant Manager)</p> <p>To monitor compliance of regulatory requirement, track and update the changes in regulatory requirement, perform any further function that may be required by employer to enable the implementation of MSPO. The functions are listed in one nomination letter dated on 14/09/2019 and signed by GM. Function as follow;</p> <p>1. Ensuring LRR up to date and amend any new regulation coming into force</p>	

2. Documenting and issuing of document and report		
3. Monitoring compliance and track update and changes in regulatory requirements.		
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	
Sighted ABid Emas Group establish the map detailed survey for estate as per Map Detail Survey: 113072383 #532 dated 14/02/2006		
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.	
<p>AESB The legal ownership was supported by 106 Native Title as per Schedule X (Section 67) as below: a) Native Title# 113073797- Owner: A. Halim b. Jujur, Reg Memo# 111001120- Permission Sub-Lease to Abid Emas Sdn Bhd dated 03/03/2006 b) Native Title# 113073939- Owner: Bainah bt Kangoh, Reg Memo#111001130- Sub-lease to Abid Emas dated 03/03/2006 c) Native Title# 113074034- Owners: Dolmen b Kiamting, Reg Memo# 111001026- Sub-Lease to Abid Emas dated 19/01/2006</p> <p>AKSB a) Schedule VIII (Section 48 and 57) Form of lease #CL115414885 b) Schedule VIII (Section 48 and 57) Form of lease #CL115323147</p> <p>KPSB a) Schedule VIII (Section 48 and 57) Form of lease #CL115354259 - Agriculture Purpose b) Title No: #CL115342197</p> <p>FDSB a) Schedule VIII (Section 48 and 57) Form of lease #CL115418347 - cultivation of oil palm</p> <p>TSCSB a) Schedule VIII (Section 48 &amp;57) Form of lease #CL115406918- Agricultural Crops of economic value b) Schedule VIII (Section 48 &amp;57) Form of lease #CL115349294- Agricultural Crops of economic value c) Schedule VIII (Section 48 &amp;57) Form of lease #CL115349267- Agricultural Crops of economic value</p>		
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	
<p>AESB/AKSB/FDSB/TSCSB Boundary were by boundary roads and trenches are available and visible during site observation. The management establish map close up boundary location.</p>		
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).	
There is no land dispute issue as the whole estate block is owned by Abid Emas Group. As of to-date there was no complaint on land matter. No record on FPIC process because there is no community surround of plantation area		
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.	
Refer to document of sub-lease (Schedule X-Section 67) and sighted all the document was valid and approved by Pengarah Tanah Dan Ukur, Sabah Registrar.		
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available	

AESB Sighted management establish the map survey for estate as per Map Detail Survey: 113072383 dated 14/02/2006		
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	
NA		
<b>P4: Social responsibility, health, safety and employment condition</b>		
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	
As per Social Impact Assessment dated Dec 2018 and sighted the Pelan Impak Sosial as below: a) Social issue handling - To conduct briefing on the complaint procedure, meeting with stakeholders etc.  b) Employee housing comply with legal - To conduct the line site inspection and manage the domestic waste		
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	
Communication procedure was applicable to all estate as per "Prosedur Komunikasi (Aduan Dan Permohonan)" dated 14/09/2018.		
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.	
Verified the complaint form received by management. Noted as to date management only received complaint from employer related with housing issues as below: a) Employee: Alex Nelson Complaint: Electrical problem dated 04/12/2018 Action taken: To fix the problem by technician on 04/12/2018 b) Employee: Salim Complaint: Sewerage problem dated 25/10/2018 Action taken: To do cleaning and fix the sewerage system on 26/10/2018 c) Employee name :Abdul Hamid Muhamad Statement fo grievance dated 27/01/2019 Findings, Grievance Resolution & Other remarks dated 30/10/2018		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	
Sighted complaint form was located a at the management office. For internal complaint sighted will recorded in the Buku Rekod Aduan.		
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time	
Complaint Box in available in front of the office for employees and the surrounding communities		
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	
All the complaint form recorded and keep in the file for the last 24 months		

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.	
<p>Verified CSR activities were recorded as below:</p> <p>a) Backhoe loan to Kg Sri Darun dated 05/08/2018 and 25/04/2018 for road and drain repair</p> <p>b) 'Memperbaiki jalan perkampungan Sri Darun 2/05/2018</p> <p>c) 'Memberi Kebenaran untuk menimbang buah di timbangan ladang dated 2/05/2018</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	
<p>AEG establish the "Polisi Keselamatan Dan Kesehatan" and approved by the General Manager dated 11/10/2018. Sighted the content of the policy as below:</p> <p>a) to provide adequate control of the safety and health risk</p> <p>b) ensure safe handling and use of chemical</p> <p>c) to maintain safe working condition</p> <p><b>OBS 003</b>  <b>To include on the safety legal compliance in the policy statement by add the compliance to the FMA 1967</b></p>		
4.4.4.2	The occupational safety and health plan shall cover the following:	
<p>a) A safety and health policy, which is communicated and implemented</p>		
<p>Site visit sighted the policy was communicated by displaying the policy at the notice board surrounding the estate compound. The policy was briefed to all employee during morning briefing and training.</p>		
<p>b) The risks of all operations shall be assessed and documented</p>		
<p>KPSB  Sighted management establish the risk assessment as per HIRARC to all activities such as weeding, manuring, store, FFB Loading etc. Verified the risk assessment for year 2018 as below:</p> <p>a) Weding  Activity: Spraying  Hazard: Chemical contact to body  Likelihood (1) X Severity (3) = Risk (3) - LOW</p> <p>Hazard: Slippery  Likelihood (1) X Severity (3) = Risk (3) - LOW</p> <p>b) Prunning  Hazard: Frond stacking  Likelihood (1) X Severity (2) = Risk (2)- LOW</p> <p>c) Harvesting  Hazard: FFB fall to harvester  Likelihood (3) X Severity (2) = Risk (6)- MEDIUM</p> <p><b>OBS 004</b>  <b>To revise the HIRARC and include the activity of the harvesting, manuring, spraying at the hilly area, where sighted there is a slippery risk were sighted.</b></p>		
<p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <p>i) all employees involved shall be adequately trained on safe working practices; and</p> <p>ii) all precautions attached to products shall be properly observed and applied.</p>		

**AESB/AKSB/KPSB**

Refer to Program Latihan 2018/19 and sighted planned training on SOP as below:

- a) Demontrasi bancuhan racun/ rawatan air planned on Feb and Sept 2019
- b) Prosedur Racun Tikus planned on Frb 2019
- c) Latihan Prosedur Meracun planned on Mar and Sep 2019

**KPSB**

- a) Latihan Prosedur Meracun dated 01/09/2018 conducted by Asst Manager attended by all sprayer
- b) Latihan Prosedur Membaja dated 02/09/2018 condcuted by Asst Manager attended by all manurer.

**TSC**

- a) Latihan Meracun dated 31/10/2018 conducted by Asst Manager attended by sprayer
- b) Pengenalan Safety Data Sheet dated 01/11/2018 conducted by Asst Manager attended by spyaers and manurers.

Site visit sighted the available of the MSDS and safety signage at the chemical store, fertilizer store, pesticide container etc.

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).

**AESB**

Seen the PPE were provided by the management for each operation need for PPE as per identified in the risk assessment. Below are the sample of PPE provided and been recorded in the PPE issuance (Issue Book):

- 1. Safety helmet issued to Saiful (08/11/2018), Abu Bakar (15/11/2018) etc
- 2. Gloves issued to Saiful (08/11/2018), Muksin (08/11/2018) etc
- 3. Googles issued to Mary (08/08/2018), Tini (08/08/2018 etc.

**AKSB**

- 1. Safety Helmet- issued to Murkim, Musliadi, Remy dated 07/03/2019
- 2. Goggle- issued to Murkim dated 07/03/2019
- 3. Resoirator- issued to Remy dated 01/102/2018

**TSCP**

- 1) Safety Helmet- issued to Sukman, Safar etc dated 07/06/2018
- 2) Apron- issued to Azmir, Min Jan dated 08/01/2019
- 3) Rubber glove- issued to Remy, Mohali dated 07/07/2018

**OBS 004**

**AKSB Site visit sighted sprayer wearing complete PPE as per HIRARC however one sprayer not wearing wellington boots due to not comfortable with the shoes.**

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.

**AESB**

- a) Verified CHRA Report (Ref#:HQ/11/ASS/00/298-2018/037) with date assessment on 02/11/2018 and verified below item:
  - a) Register Of Chemical Hazardous To Health dated 08/11/2018 listed diesel, ammonium sulphate, glyphosate, garlon etc.
  - b) Medical Surveillance as per Summary Report Medical Surveillance For January by Dr Sanjay (OHD:HQ/18/DOC/00201) for Azizah, Najmilm Ibrahim and Muksin.

**AESB**

- a) Verified CHRA Report (Ref#:HQ/11/ASS/00/298-2018/037) with date assessment on 03/11/2018 and verified below item:
  - a) Register Of Chemical Hazardous To Health dated 08/11/2018 listed diesel, ammonium sulphate, glyphosate, garlon etc.
  - b) Medical Surveillance as per Summary Report Medical Surveillance For January by Dr Sanjay (OHD:HQ/18/DOC/00201) for Justina (Store), Awalan (Workshop), Mustari, Guntur (Sprayer)

**TSCP**

- a) Verified CHRA Report (Ref#:HQ/11/ASS/00/298-2018/037) with date assessment on 23/11/2018 and verified below item:
  - a) Register Of Chemical Hazardous To Health dated 23/11/2018 listed diesel, ammonium sulphate, glyphosate, garlon etc.

b) Medical Surveillance as per Summary Report Medical Surveillance For January by Dr Sanjay (OHD:HQ/18/DOC/00201) for Aripuddin, Yamil and Appan.
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>AESB Sighted the Appointment Letter for Setiausaha Jawatankuasa KKP was given to En. Jainol Salimun which responsible for any emergency cases of accidents or any matter related with emergency incidents on the estate.</p> <p>KPSB Sighted the Appointment Letter for Setiausaha Jawatankuasa KKP was given to En Sakka bin Risi which responsible for any emergency cases of accidents or any matter related emergency incidents on the estate.</p> <p>AESB Sighted the Appointment Letter for Setiausaha Jawatankuasa KKP was given to En. Bahrul Baco which responsible for any emergency cases of accidents or any matter related with emergency incidents on the estate.</p> <p>TSCP Sighted the Appointment Letter for Setiausaha Jawatankuasa KKP was given to En. Sukma bin Samsudin which responsible for any emergency cases of accidents or any matter related with emergency incidents on the estate.</p> <p>All the person in charge was sighted in the OSH Committee Organization Chart as a Secretary for OSH Committee.</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>AESB Sighted management establish the Safety Committee in order to conducted the two-way communication with their employees. Verified the organisation chart and sighted the organisation composition of chairman, secretary, employee and employer rep. The meeting was held on 01/09/2018 and 02/02/2019.</p> <p>AKSB AESB Sighted management establish the Safety Committee in order to conducted the two-way communication with their employees. Verified the organisation chart and sighted the organisation composition of chairman, secretary, employee and employer rep. The meeting was held on 25/09/2018, 26/12/2018, 10/03/2019.</p> <p>FDSB AESB Sighted management establish the Safety Committee in order to conducted the two-way communication with their employees. Verified the organisation chart and sighted the organisation composition of chairman, secretary, employee and employer rep. The meeting was held on 03/02/2019, 12/11/2018, and 02/02/2019.</p> <p>TSCP Sighted management establish the Safety Committee in order to conducted the two-way communication with their employees. Verified the organisation chart and sighted the organisation composition of chairman, secretary, employee and employer rep. The meeting was held on and 02/02/2019.</p>
h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.
<p>AEG established the "Prosedur Persediaan Dan Tindakan Kecemasan" dated 14/09/2018. Refer to procedure management need to establish the Emergency Response Team. Sighted all estate already form the Emergency Response Team and divided into Fire, Spillage, Wild Life and Flood.</p> <p><b>OBS 004</b> <b>FDSB</b> <b>Noted the estate was situated at the coastal area however no any procedure or flow of preparedness for Tsunami.</b></p>
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
<p>AESB/ AKSB/ KPSB Noted currently no competence First Aider present at operation, however sighted management plan to conduct by Jun 2019 and sighted the quotation from St John Ambulance Malaysia on offering the First Aid Training to the</p>

j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.

AESB/AKSB/KPSB/FDSB/TSCP  
 Noted all accident were recorded and sighted management submit the JKKP 8 Form to DOSH. As to date, no any accident were recorded at the AEG estate. Refer to the OSH Minute Meeting and sighted the accident record were reviewed during the meeting.

**Criterion 5**                      **Employment conditions**

Indicator	Requirement	Findings
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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	
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AESB/AKSB/KPSB  
 Establish the Human Resource & Social Policy and approved by the GM dated 01/07/2018. The policy was contain of the commitment of the:  
 i) Comply with the Employment Act 1955, Industrial Relation ACT 1967 etc  
 ii) Provide equal opportunity and treatment to all employees  
 iii) Employee remuneration and employment terms and conditions  
 iv) Prevent all forms of sexual harassment

Sighted policy was communicated during the morning briefing, display at the office and other strategic plase within the estate compound.

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.	
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AESB/AKSB/KPSB  
 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.

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.	
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AESB  
 Verified the workers agreement and sighted the payment was meet the Minimum Wage Act and as per agreemnt and sample as below:  
 1) Riswan bin Abu: Post: Mandour, Wages: RM1,100/ Months- Total paid for Feb 2019= RM1,150  
 2) Baco Nimang: Post: harvester, Wages: RM30/ ton- Total paid for Feb 2019= RM3,450

AKSB  
 1) Mangemba: Post: Harverter, Wages: RM31/ton- Total paid for Feb 2019=RM2,479.69  
 2) Sukri bin Basri: Post: Lorry driver, Wages: RM430/month + Allow (RM70) + Loading rate (RM2.70/ton)  
 Total paid: RM1,514.31

KPSB  
 1) Sule: Post: Harvester, Wages: RM27/ton- Total paid for Feb 2019= RM1,705.09  
 2) Guntur, Post: Wages: RM8 - RM19/ HA- Total paid for Feb 2019= RM2,779.84

FDSB  
 1) Binhar bin Kirin: Post: Watch Man, Wages: RM1,100- Total paid for Feb 2019- RM1,450  
 2) Kansius Lexy : Post: Azmir Ismai, Wages: Harvesting= RM33/ton, Prunning=RM10/Ha  
 Total paid for Feb 2019= RM1,123.75

TSCP  
 1) Danny Kiuk: Post: General Workers, Wages: RM42.31/day: Total paid for Feb 2019= RM1,350  
 2) Lambertus Lau, Post: Harvester, Wages: RM31/day: Total paid fro Feb 2019= RM1,739.81

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	
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<p>AESB/ AKSB/ KPSB Verified the payslip for contractors of FFB collection from Trends Skyline Sdn Bhd as below: a) Alimuddin bin Palawa, Lorry driver: Total paid for Feb 2019= RM2,099.97 b) Mohd Rizal, Lorry Driver, Total paid for Feb 2019= RM2,477.80</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.
<p>AESB/ AKSB/ KPSB Employee record are available in the Employee Register, verified the record available such Name, Nationality, Date of birth, date of entered, date start employment, passport no, passport expiry date, visa number, visa expiry date, fomema issue and insurance due date. The job description and wage are stated in the Worker Contract Agreement.</p>	
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
<p>AESB Verified the employee contracts and and sighted fair contracts for contain of contractual periods, notice of termination, annual leave, working hour, holidays etc. Sample of signed agreement as per "Perjanjian Pekerjaan" below: a) Junaidi bin Medi as General Workers, Perjanjian Pekerjaan dated 07/03/2017</p> <p>AKSB a) Syamsul bin Bambok as General Workers, Perjanjian Pekerjaan dated 10/05/2017</p> <p>KPSB a) Musliadi bin Juma as General Workers, Perjanjian Pekerjaan dated 31/12/2018</p> <p>FDSB a) Cresente Jr as General Workers, Employment Contract as per Standard Employment Contract by Philipine Overseas EMPlyment Administration dated 07/05/2014.</p> <p>TSCP 1) Denny Kiuk as General Workers, Perjanjian Pekerjaan dated 03/01/2019.</p>	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.
<p>AESB/ AKSB/ KPSB/FDSB The time recording for employees for working hours and overtime are as per Check Roll Book for each operation. Verified the time recording for general workers as per Check Roll Book- General Workers for month of Jan and Feb 2019</p>	
4.4.5.8	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>AESB/ AKSB/KPSB/FDSB/TSCP Refer to the "Pejanjian Pekerjaan" the working hours and breaks of each individual are as per agreement and the working time are as below:  Working Time: 6.30am - 2.30pm Break Time: 10.30 am - 11.00 am  Below are the sample for foreign workers Passport and Workpass: Passport Expiry - Sule - 11/03/2022 - Madi - 11/04/2022 - Muhammad Tang - 12/04/2022 Workpass Expiry - Adi Pini - 17/04/2019</p>	

<p>- Alene Pawati Salan - 14/08/2019 - Irfan Bin Arif Pabo -17/07/2019</p>	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements
<p>AESB/AKSB/KPSB/FDSB/TSCP</p> <p>refer tp the "Perjanjian Pekerjaan" stated the payment for workers as below: a) Normal day- 8 hours and 6 days a week</p> <p>Overtime to rate to be paid as below: a) Normal Day= OT Hours X 1.5 b) Weekend/ Rest Day = OT Hours X 2.0 c) Public Holiday = OT Hours X 3.0</p>	
4.4.5.10	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>AESB/KPSB/AESB</p> <p>Refer to agreement sighted other social benefit was provided such as medical, bonus, free electricity, workers 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.
<p>AESB/ AKSB/KPSB</p> <p>Site visit at living quarters and sighted all workers are provide with the workers quarters. Noted the living quarters are adequate with toilet, living hall and electricy were supply by TNB. For water supply, estate management supply the water for resident usage by treated onsite water treatment.</p> <p>a) Verified line site inspection as per "Line Site Inspection Record" and sighted conducted by weekly on 11/03/2019, 03/03/2019, 26/02/2019 etc. for AKSB b) Verified line site inspectionas per "Pemantauan Mingguan Kawasan Perumahan" and sighted conducted by weekly on 07/03/2019, 28/02/2019, 21/02/2019 etc for KPSB c) Verified line site inspection as per "Rekod Pemantauan Mingguan Kawasan Perumahan" and sighted conducted by weekly on 12/03/2019, 09/03/2019, 25/02/2019 etc for TSCP</p> <p><b>OBS 005</b> <b>To provide approval by JTK for workers housing water that supply from any other source.</b></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
<p>Abid Emas Group establish the "Sexual Harassment Policy dated 11/10/2018 and approved by the General Manager, Mr Tan Kong Kok. The policy was contain of the commitment of the:</p> <p>i) Comply with the Employment Act 1955, Industrial Relation Act 1967 etc ii) Provide equal opportunity and treatment to all employees iii) Employee remuneration and employment terms and conditions iv) Prevent all forms of sexual harassment</p> <p>Management establish a guideline "Garis Panduan Gangguan Seksual (MSPO/AE)" dated 14/09/2019 and brief the guideline to all employee during the morning briefing.</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.

AESB/AKSB/KPSB/TSCP Noted management respect the right of the employee to form or join trade union and the commitment are as per Social & Human Rights Policy where the management will commit the Industrial Act 1967, Part II Trade Union. Noted as to date, no any employee are join the trade union.		
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.	
AESB/AKSB/KPSB/TSCP Refer to the employee register list and site visit and sighted no underage workers been hired by estate.		
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.	
AESB/AKSB/KPSB/TSCP Refer to Program Latihan 2018/19 and sighted planed training on SOP as below: a) Demontrasi bancuhan racun/ rawatan air planned on Feb and Sept 2019 b) Prosedur Racun Tikus planned on Feb 2019 c) Latihan Prosedur Meracun planned on Mar and Sep 2019		
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.	
AESB/AKSB/ KPSB/FDSB/TSCP Management establish the training need as per "Keperluan Latihan 2019" and sighted the training required for all employee as below: a) Harvester- Required training Harvesting procedure, PPE etc b) Sprayer- SOP Spraying, Chemical Handling, Buffer zone etc c) Tractor Driver- Driving Competency, PPE etc		
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.	
AESB/ AKSB/KPSB Management etsbalish the "Prosedur Latihan Dan Kecekapan (MSPO/AE)" dated 14/09/2018. The implementation of the Training Plan was sighted as per Training Records and sighted management done conducting the training as below: a) Latihan Cara Menggunakan Pemadam Api dated 05/01/2019 by Asst. Manager attended by all employee b) Demontrasi Tumpahan Bahan Kimia dated 12/01/2019 by Staff attended by all sprayer c) Latihan Keselamatan Semasa Kerja Meracun dated 0801/2019 by Asst Manager attended by all sprayer.  KPSB a) Taklimat Pengendalian Traltor dated 04/092018 by Asst Manager attended by all driver b) Latihan Prosedur Membaja dated 02/09/2019 by Asst Manager attended by Kartini, Suraya etc c) Latihan Prosedur Menuai dated 03/09/2018 by Asst Manager attended by Samsir, Jimmy, Madi etc  FDSB a) Latihan Pengurusan Bahan Buangan Terjadual dated 10/01/2019 by Asst Manager to Diana, Jerry etc. b) Latihan Pengurusan Kawasan Riparian dated 06/12/2018 by Asst Manager to all sprayer. c) Latihan Membaja dated 25/10/2018 by Asst Manager to all manurer  TSCP a) Pengenalan Polisi Syarikat dated 31/10/2018 by Estate Manager to all employee		

b) Latihan Keselamatan Racun Tikus dated 09/09/2018 by Estate Manager to Faizal, Zainal etc c) Latihan Keselamatan Pemandu dated 01/09/2018 by Asst Manager to aall tractor driver  Slighted all training was evaluated as per "Penilaian Latihan" form by Estate Manager.	
<b>P5 Environment, natural resources, biodiversity and ecosystem services</b>	
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.
AESB/AKSB/KPSB/FDSB/TSCP Sighted Environmental Policy dated 11/10/2018 signed by General Manager Mr. Tan Kong Kok dated 11/10/2018 Verified in the Mesyuarat AJK berkenaan Alam Sekitar (Environment) dated 27/09/2018	
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
AESB/AKSB/KPSB/FDSB/TSCP a) Verified the 'Analisis Aspek dan Impak Alam Sekitar' No. Ref : MSP0/AE stated the objectives.  b) Verified the "Environmental Aspect Impact Assessment and Evaluation" conducted to all activities such as Penuaian & Pemangkasan Pelepah, stor bahan kimia dan baja and etc.  <b>OBS 006</b> <b>AKSB</b> <b>Verified during site visit, there are spillage or leak at the skid tank area. Management should add on the Environmental Plan for skid tank area</b>	
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.
AESB/AKSB/KPSB/FDSB/TSCP Verified environmental plan "Pelan Pengurusan Alam Sekitar" year 2018. The plan has identified the objective of environmental issues, action plan, PIC, review date. Sample of the plan such i)Objective: Meracun ditepi Sungai,action taken: penyemburan di lakukan untuk laluan dan bulatan  AKSB/ FDSB Verified environmental plan "Pelan Pengurusan Alam Sekitar" year 2018. The plan has identified the objective of environmental issues, continuous action plan, PIC, review date. Sample of the plan such: i) Aktiviti Menyebabkan pencemaran: Meracun di tepi sungai/tadahan air Akibat Terhadap Alam Sekitar : Hakisan tanah ke dalam laluan air/tadahan air Langkah Penyelesaian : Penyemburan hanya dilakukan unutm laluan dan bulatan etc. KPSB/TSCP Verified 'Pelan Pengurusan Alam Sekitar tahun 2018'. The plan has identified the objective of environmental issues, action plan, PIC, review date.	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan
AESB/AKSB/KPSB/FDSB/TSCP Verified in Environmental Management Plan Year 2018, the training/program been included in mitigation measures for the continual improvement plan. Verified the action plan and the progress were in progress and accordingly.	

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.	
<p>AESB/AKSB Briefing environmental policy and awareness for environment during mustercall dated 12/01/2019. To ensure the objective is achieve, management provide environmental plan for contious monitoringg.</p> <p>KPSB Briefing environmental policy and awareness for environment during mustercall dated 19/02/2019. To ensure the objective is achieve, management provide environmental plan for contious monitoringg.</p> <p>FDSB Briefing environmental policy and awareness for environment during mustercall dated 01/09/2018. To ensure the objective is achieve, management provide environmental plan for contious monitoringg.</p> <p>TSCP Briefing environmental policy and awareness for environment during mustercall dated 18/11/2018. To ensure the objective is achieve, management provide environmental plan for contious monitoringg.</p>		
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed	
<p>Discussion on environmental are conducted in Minit Mesyuarat Alam Sekitar, noted the minute meeting date 28/11/2018 attended by chairman, employer and employee representative. A slot regarding Zero Burning, Ripirian area management &amp; etc. Next meeting will refer to training plan 2019</p> <p>AKSB Discussion on environmental are conducted in Minit Mesyuarat Alam Sekitar, noted the minute meeting date 27/09/2018 attended by chairman, employer and employee representative. A slot regarding Zero Burning, Ripirian area management &amp; etc. Next meeting will refer to training plan 2019</p> <p>KPSB Discussion on environmental are conducted in Minit Mesyuarat Alam Sekitar, noted the minute meeting date 03/10/2018 attended by chairman, employer and employee representative. A slot regarding Zero Burning, Buffer Zone Area management &amp; etc. Next meeting will refer to training plan 2019</p> <p>FDSB Discussion on environmental are conducted in Minit Mesyuarat Alam Sekitar, noted the minute meeting date 17/02/2018 attended by chairman, employer and employee representative. A slot regarding Zero Burning, Buffer Zone Area management &amp; etc. Next meeting will refer to training plan 2019</p> <p>TSCP Discussion on environmental are conducted in Minit Mesyuarat Alam Sekitar, noted the minute meeting date 03/12/2018 attended by chairman, employer and employee representative. A slot regarding Zero Burning, Buffer Zone Area management &amp; etc. Next meeting will refer to training plan 2019</p>		
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.	
<p>AESB monitored the Diesel usage per baseline value (L/MT), for year 2018. The quantity diesel/MT: Jan - 3.75 Feb - 2.94 Mac - 3.4 Apr - 3.6 &amp; etc.</p> <p>Sighted the trend are intepreated into bar graph year 2018.</p> <p>Verified the in the 'Pelan Penggunaan Tenaga yang tidak boleh diperbaharui' year 2018 include action taken by person incharge. AKSB monitored the Electricity usage per baseline value (kWh/MT), electric usage per baseline value (kWh/MT) for year 2018.</p>		

<p>The quantity electric/MT:  Jan - 4.62  Feb - 3.12  Mac - 3.97  Apr - 2.3 &amp; etc.</p> <p>KPSB  monitored the Electricity usage per baseline value (kWh/MT), electric usage per baseline value (kWh/MT) for year 2018.  The quantity electric/MT:  Jan - 0.11  Feb - 0.13  Mac - 0.19  Apr - 0.13 &amp; etc.</p> <p>FDSB  monitored the Electricity usage per baseline value (kWh/MT), electric usage per baseline value (kWh/MT) for year 2018.  The quantity electric/MT:  Jan - 6.50  Feb - 5.87  Mac - 6.20  Apr - 5.51 &amp; etc.</p> <p>Diesel 2018/2019  Dec18 -3.81  Jan 19-3.97  Feb 19-3.15  TSCP  Monitoring diesel per FFB for TSC Plantation Div 1&amp;2 &amp; Trend Skyline( Transportation Contractor)  Dec 18 - 8.110 L/Mt  Jan 19 - 5.74 L/Mt  Feb 19 - 6.29 L/Mt  Verified the in the 'Pelan Penggunaan Tenaga yang tidak boleh diperbaharui' year 2018 include action taken by person incharge</p>	
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.
Refer 5.2.1, the monitoring recorded include the contractor usage Verified the in the 'Pelan Penggunaan Tenaga yang tidak boleh diperbaharui' year 2018/19 with continuous imporvement action taken by person incharge.	
4.5.2.3	The use of renewable energy should be applied where possible
During site visit and interview the Estate Manager, no any renewable energy applied for the estate operation at the period of assessment.	
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.
<p>AESB  All waste type in the "Pelan Pengendalian Bahan Buangan " such Scheduled waste, domestic waste, industrial waste. The SW generated as per List Of Waste Produced and listed the SW such as SW 305, SW 306, SW 410 etc, Industrial waste such as EFB, scrap metal, tyre &amp; etc</p> <p>KPSB/FDSB/TSCP  Verified in the 'Program Pelupusan Bahan Buangan' year 2019that include Domestic Waste, Schedule Waste, etc. Status has been monitoring every 3 months.</p>	

4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <ul style="list-style-type: none"> <li>a) Identifying and monitoring sources of waste and pollution.</li> <li>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.</li> </ul>
<p><b>AESB</b>  Verified the 'Program Pelupusan Bahan Buangan year 2018 and planned the waste management as below:  a) Scheduled waste (SW305, 306, 410 and 409  Action Plan:  i) Collect by the contractor every 180 days/20MT. Verified from Pentas Flora (Sabah) Sdn Bhd Consignment Note : S01486 (Atlas Kev 1), Consignment Note : S01485</p> <p>a)Domestic waste rubbish, plastics and etc  Action Plan:  i) Collect domestic waste from officer and linesite to dump into landfill, ii) Execute awareness on recycling to employee through training and recycling campaign &amp; etc.  - Industiral waste (Beg Baja Kosong )  Action Plan: Reuse/collect by contractor</p> <p><b>KPSB/FDSB/TSC</b>  a) Verified in the SOP 'Pengendalian Bahan Buangan' dated 14/09/2018 that include : Domestic Waste, Schedule Waste, Industrial Waste and etc  b) Abid Emas Group practice prune frond stacking for prevent soil erosion</p>	
4.5.3.3	<p>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.</p>
<p><b>AESB/AKSB/ KPSB/FDSB/TSCP</b>  Sighted Procedure of " Prosedur Pengendalian Bahan Buangan Terjadual ". The procedure has mention on the handling, storage, labelling &amp; etc.</p> <p>Scheduled waste are registered in eswis system dated 14/02/2019. The list of notification available in the system for Abid Emas Group such SW305, SW 306, SW 409 &amp; etc. Below as Schedule Waste disposal evidence:  i) Consignment Note #S01486 (AESB)  ii)Consignment Note #S01485 (AKSB)  iii)Service Order Form (KPSB) #Vehicle No:W4138V dated 09/03/2019  iv)Service Order Form (FDSB) #Vehicle No:W4138V dated 09/03/2019  v) Service Order Form (TCSP) #Vehicle No:W4138V dated 09/03/2019  The daily inventory recorded in the 'Bahan Buangan Terjadual' book.</p> <p><b>OBS 007</b>  <b>AESB</b>  <b>Verified during site visit, no proper labelling for schedule waste container as per SOP 'Pengendalian Bahan Buangan' for SW305 (Minyak Pelincir Terpakai). The logo should include :Kod Buangan, Nama Buangan, Tarikh dihasilkan and etc</b></p>	
4.5.3.4	<p>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.</p>
<p><b>AESB/AKSB/ KPSB/FDSB/TSCP</b>  Verified that Abid Emas Group in site visit, the pesticide containers has been punctured. Pentas Flora (Sabah) Sdn Bhd has collected SW409 (Empty Containers)  AESB - 0.215 MT  KPSB - 0.028 MT  FDSB - 0.023 MT  TSCP - 0.085 MT</p>	
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p>

Domestic waste will be managed by Abid Emas Group and the waste will be taken and disposed on every 2 days per week to dumping into landfill. Below as the block for every estate:  
 -Block 7 (AESB)  
 -Block 6(AKSB)  
 -Block 4 (KPSB)  
 -Block 6 (FDSB)  
 -Block 4 (TSCP)

**OBS 008**

**Sighted the gardening waste inside the land fill area and advise management to dispose all the gardening waste in the field together with the frond.**

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	
Sighted the polluting activities was assessed as per Environmental Aspect & Impact for activity risk for pollution as refer to 4.5.1.2		
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented	
As per 4.5.3.2 in the 'Penggunaan Secara Maksimum & mengurangkan pembaziran year 2018/2019		

Criterion 5	Natural water resources	
Indicator	Requirement	Findings
4.5.7.1	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.		

AESB/AKSB/ KPSB/FDSB/TSCP  
 Verified from the site visit the water supplied from Sg. Makuau there are assessment from Chemsain Konsultant Sdn Bhd dated 14/02/2019 with parameter pH and Acidity  
 AKSB  
 Sg. Tunku there are assessment from Chemsain Konsultant Sdn Bhd dated 31/10/2018 with parameter pH and Acidity  
 KPSB  
 verified there are assessment of water inlet and outlet from, Chemsain Konsultant Sdn Bhd dated 14/02/2019 with parameter pH and Acidity

**OBS 009**

**AESB/AKSB/ KPSB/FDSB/TSCP**  
**As per 'Pengurusan Sungai dan Air minuman #MSPO/AE stated 7 parameter Interim National Water Quality Standard as below:**

- pH
- Suspended Solid
- Biological Oxygen Demand (BOD)
- Ammoniacal Nitrogen (AN)
- Pesticide Residue
- Fosforus (P)

b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities

<p>AESB As per 'Pelan Pengurusan 2019' Kawasan laluan air ladang (Sg. Makauau), action plan : i) Control chemical spraying along the ways of the river ways ii) Display signage for Buffer Zone Water sampling for upstream and downstream has been conducted dated 14/02/2019. The water sampling are taken at inlet and outlet point of water channel. From the result shown water which flow out from the estates to the outlet shown no contamination. (Natural river name - Sg. Makauau). AKSB/KPSB Verified in Pelan Pengurusan 2019, Sg. Tungku (Div 1)waterways, action plan : i) control spraying activity along the waterways ii) Displays signage for Buffer Zone</p> <p>Water monitoring for 2018 refer to the records for FDSBD2 as below: Jan - 150,000 Feb - 185,000 Mar - 180,000</p>	
<p>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.).</p>	
<p>AESB/AKSB/ KPSB/FDSB/TSCP Verified at site visit for ways to optimize water and nutrient usage to reduce wastage such i) waste water from mixing area was collected into sump and reuse for mix and spraying usage ii) Rainwater harvesting at the linesite area Refer to 'Pelan Pengurusan Air' year 2018, stated that action plan and plan to mitigate.</p>	
<p>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.</p>	
<p>AESB Verified during site visit the Sg. Makuaou area, water catchment,small drain were conserve accordingly by maintain the vegetation and no chemical activities. AKSB/KPSB/FDSB Verified during site visit the water catchment and small drain were conserve accordingly by maintain the vegetation and no chemical activities</p>	
<p>e) Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p>	
<p>No natural vegetation in riparian areas has been removed</p>	
<p>f) Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p>	
<p>No bore was sighted at the estate.</p>	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.
<p>Noted no gazzeted river was cross over the estate</p>	
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).
<p>Verified during site visit, water catchment, silt pit terracing are available at site practice</p>	
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.	
	Biodiversity report available conducted by consultant in December 2018. The assessment are based on HCVF (High Conservation Value Forest toolkits for Malaysia. There are 6 HCV need to identified such HCV1- Concentration of biological diversity including endermic species, HCV2 - Large landscape-level exosystems and ecosystem mosaics tahat are significant at global, HCV3 - Rare, threatened pr endangered ecosystems, habitat or refugia, HCV4 - Basic ecosystem services in critital situation, HCV5 - Site and resources funamental for satisfying the basic necessities of local communities or indigenous people., HCV6 - Site, resources, habitats and landscapes of global or national cultural, ecolovaial & etc.	
	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.	
	AESB/AKSB/ KPSB/FDSB/TSCP Verified that 'Laporan Penilaian Biodiversiti' on December 2018 that include list of animal and plant that identify based on IUCN and Wildlife Conservation Enactment 1997(Sabah Enact.) -Least Concern- White Nest Whisflet, Javan Pond-Heron, -Endangered	
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	
	Refer to biodiversity report, refer to Protection status of Wildlife Conservation Enactment 1997 (sabah Enact.)	
	b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts	
	Sighted management discouraging any illegal hunting and fishing activity by display the signage of "No Hunting" and "No Fishing" at the estate entrance, water catchment and boarder area.	
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	
	Verified the management plan and plan for the discouraging the illegal hunting and fishing activity by display the signage. Management also include the Biodiversity Awareness Training to be plan conducted on Dec 2018.	
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.	
	AESB/AKSB Verified the MSPO manual and sighted has stated the zero burning for replanting.  <b>CAR 002</b> <b>Site visit sighted there a use of fire for waste disposal at line site at TSC Plantation Sdn Bhd</b>	
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.	
	AESB/AKSB Site visit and sighted no any zero burning was practiced at the replanting area.	
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.	

AESB/AKSB Site visit and sighted no any zero burning was practiced at the replanting area.	
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.
AESB/AKSB Site visit and sighted no any zero burning was practiced at the replanting area.  Zero burning practice were accordance to the replanting procedure. Activities such as chipping, shredded were sighted in the replanting procedure.	
<b>P6: Best Practices</b>	
Criterion 1	Site management
Indicator	Requirement Findings
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.
AESB/AKSB/FDSB/TSCP Sighted SOPs documents on estates operation were inside MSPO operation manual including harvesting, spraying, manuring dated on 1/7/2018. Verified also the detail of operational practice implemetation for estates activities were stated insied the ARM(Agriculture Reference Manual) dated on 1/7/2018  Site visit sighted all activities are as per ARM and verified the Training Records the SOP training were given to all employee. Verified the activitiy as below:  a) Circle weeding sighted circle weeding activity with 1.5 meter wide sircle around the base of each palm. Site visit sighted no any Imperata cylindica species surroundng thefoiled. Selctive spraying was sighted implemented with chemical recommendation as below: a) Circle weeding- Ally 75 gram per 450 liters to control legume and some broad leaf weeds b) Circle weeding- Basta 3.5 liters per 450 liters to control eluusine indica, erigeron sumatrensis.  b) Manuring Management manage the manuring acitivites as per manual wehere type of fertilizer use is nitrogen, Urea (46%N), Ammonium Nitrate (35%N), Riscck phosphate, Pottasium etc. Application of fertiliser are recommended apply during the periods of light rain and not during the dry season. Urea and nitrogenous fertilizer applied in weed free or recently sprayed circles to avoid being pirated by grassess and weeds.  c) Harvesting Management ste the standard of Minimum Ripeness Standard (MRS) at one loose on ground before cutting. Harvesting interval is 8-12 days.	
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.
AESB/AKSB/ KPSB/FDSB/TSCP Sie visit sighted the hilly area, management maintain the cover crop to prevent soil erosion. Sighted no any blanket spray activity at the hilly area in order to kept maintain the cover crop at the hilly area.	
4.6.1.3	A visual identification or reference system shall be established for each field.

AESB/AKSB/KPSB/FDSB/TSCP  
 All fields are marked and identified. Information like year planting (field no) and the total hectare is shown in all markers. There are both stencilled at the palm trees and also displayed in signage at the boundary/corners of every field. This is observed during the field visit.

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.	

AESB/AKSB/KPSB/FDSB/TSCP  
 Estate had an annual budget for the financial year ending September 2019. The budget includes the projected FFB production, general charges, upkeep & cultivation, Collection and Immature areas.

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	
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AESB/AKSB/KPSB/FDSB/TSCP  
 Refer to replanting program/schedule (2017 - 2035) and sighted the plan replanting on 2026 for AKSB, 2025 for TSCP. FDSB done replanting to all Division by 2016.

4.6.2.3	The business or management plan may contain: 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.	
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AESB  
 Estate had an annual budget for the financial year 2019. The budget includes the projected FFB production, general charges, upkeep & cultivation, Collection and Immature areas.

1. Crop budget 2019 ( Mature = 10,463 mt@ 27/02 mt /ha
2. Crop actual vs budget = (4,657.42)
3. Cost per ton = Budget= RM430
4. Cost per ton = actual: RM266.41

KPSB  
 Estate had an annual budget for the financial year 2019. The budget includes the projected FFB production, general charges, upkeep & cultivation, Collection and Immature areas.

1. Crop budget 2019 ( Mature = 8,361 mt@ 23.25 mt /ha
2. Crop actual vs budget = (5,772.49)
3. Cost per ton = Budget= RM339.68
4. Cost per ton = actual: RM325.56

FDSB  
 Estate had an annual budget for the financial year 2019. The budget includes the projected FFB production, general charges, upkeep & cultivation, Collection and Immature areas.

1. Crop budget 2019 ( Mature = 8,444 mt
2. Crop actual vs budget = (1,718.36)
3. Cost per ton = Budget= RM355.27
4. Cost per ton = actual: RM347.06

TSCP  
 Estate had an annual budget for the financial year 2019. The budget includes the projected FFB production, general charges, upkeep & cultivation, Collection and Immature areas.

1. Crop budget 2019 ( Mature = 10,463 mt@ 27/02 mt /ha
2. Crop actual vs budget = (4,657.42)
3. Cost per ton = Budget= RM430
4. Cost per ton = actual: RM266.41

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.	
AESB/ AKSB/KPSB Management monitored the achievement goal as per Oil Palm Yield Return For the Month of Dec 2018, Jan 2019, Feb 2019 etc.		
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.	
AESB/AKSB Noted management engage with transportation contractor Trends Skyline Sdn Bhd for FFB transportation. The pricing mechanism was sighted stated in the agreement		
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner	
AESB/AKSB Verified the payment to the contractor and sighted the payment are as per agreement and payment evidence as below: a) Payment Voucher dated 25/09/2018- Payment for August 2018, Statement Account from Trends Skyline Sdn Bhd dated 31/08/2018 by AKSB b) Payment Voucher dated 25/02/2019- Payment for Jan 2019, Invoice No: 0895 dated 31/01/2019.		
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	
AESB/AKSB All contractors been brief on the MSPO requirement during the stakeholder meeting and all drivers will attend the the morning muster briefing conducted by management. Verified the attendance record in Checkroll Book are evidence the contractor drivers are attend the morning muster briefing.  Verified the Agreement and sighted the "Clause: MSPO- Contractor to give full cooperation during the MSPO auditors conducting the audit or physical inspection if required".		
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	
AESB/AKSB Verified the agreement between contractor as below: a) Trans Skyline Sdn Bhd dated 02/08/2004, for the FFB transportation, fertilizer, stone etc. for AKSB b) Trans Skyline Sdn Bhd dated 01/06/2018 for the FFB transportation, fertilizer, stone etc for KPSB		
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required	
AESB/AKSB During site visit at the ramp no obligation from the contractor for the auditor to verified the work. Found all the criteria which is applicable to their work for MSPO requirement are followed.  Verified the Agreement and sighted the "Clause: MSPO- Contractor to give full cooperation during the MSPO auditors conducting the audit or physical inspection if required".		

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	
AESB/AKSB/ KPSB Noted management monitored the contractor's task by monitoring the tonnage of FFB transport by the drivers. The monitoring is as per normal visual monitoring by Lorry Supervisor.  <b>CAR 003</b> <b>To establish a record of monitoring the contractor task.</b>		
<b>P7: Development of new plantings</b>		
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.	
NA		
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	
NA		
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.	
NA		
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.	
NA		
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders.	
NA		
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.	
NA		
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.	

NA	
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
NA	
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure
NA	
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.
NA	
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.
NA	
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion
NA	
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 system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions
NA	
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.
NA	
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
NA	
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.
NA	
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.

NA	
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented.
NA	
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.
NA	
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.
NA	

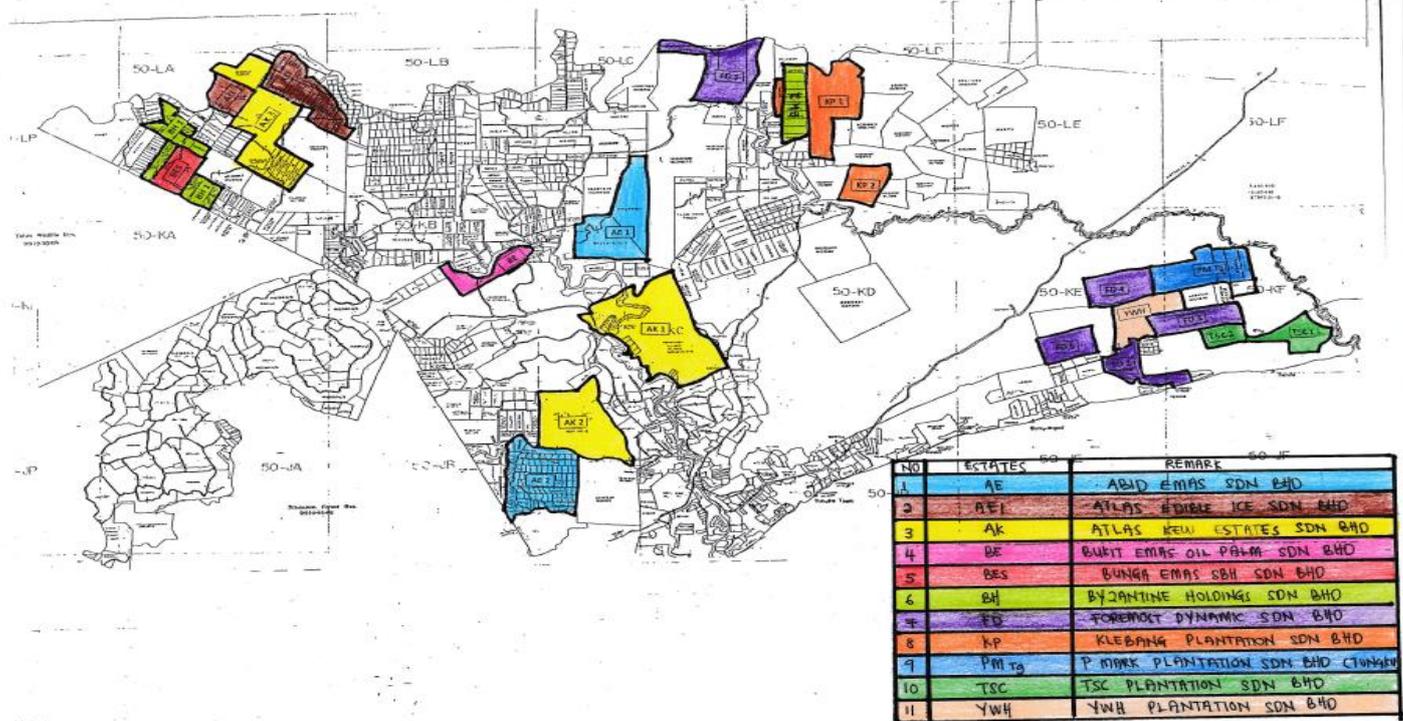
## Observation for Improvement

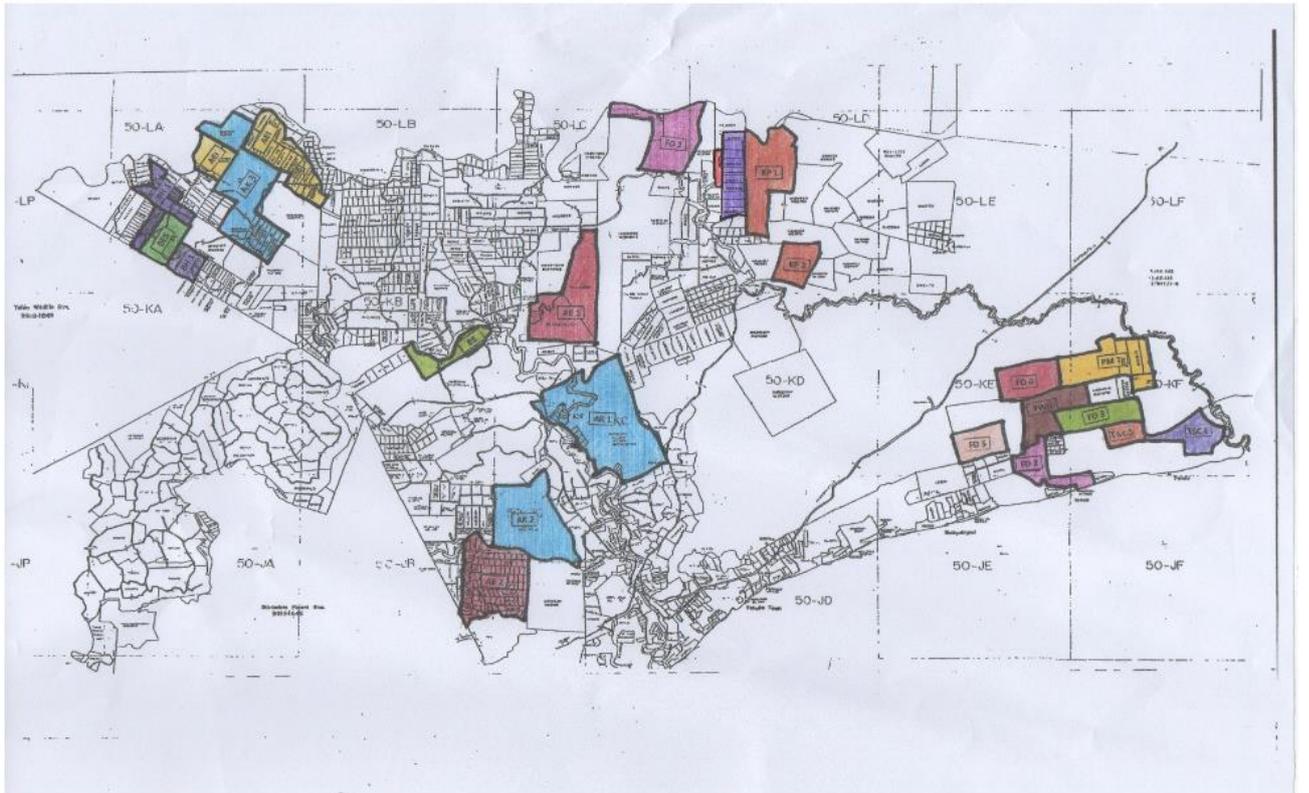
Details
<p>4.1.4.2 OBS 001 To establish the management for implementation of new technique of mechanisation sprayer.</p>
<p>4.2.2.3 OBS002 To include the government agencies such as JTK, DOSH, Imigresen etc into the stakeholder list</p>
<p>4.4.4.1 OBS 003 To include on the safety legal compliance in the policy statement by add the compliance to the FMA 1967</p>
<p>4.4.4.2 OBS 004 (b) KPSB- To revise the HIRARC and include the activity of the harvesting, manuring, sparying at the hilly area, where sighted there is a slippery risk were sighted. (d) AKSB Site visit sighted sprayer wearing complete PPE as per HIRARC however one sprayer not wearing wellington boots due to not comfortable with the shoes. (h) FDSB Noted the estate was situated at the coastal area however no any procedure or flow of preparedness for Tsunami.</p>
<p>4.4.5.11 OBS 005 To provide approval by JTK for workers housing water that supply from any other source.</p>
<p>4.5.1.2 OBS 006 AKSB Verified during site visit, there are spillage or leak at the skid tank area. Management should add on the Environmental Plan for skid tank area</p>
<p>4.5.3.3 OBS 007 AESB Verified during site visit, no proper labelling for schedule waste container as per SOP 'Pengendalian Bahan Buangan' for SW305 (Minyak Pelincir Terpakai). The logo should include: Kod Buangan, Nama Buangan, Tarikh dihasilkan and etc</p>
<p>4.5.3.5 OBS 008 Sighted the gardening waste inside the land fill area and advise management to dispose all the gardening waste in the field together with the frond.</p>
<p>4.5.7.1 OBS 009 AESB/AKSB/ KPSB/FDSB/TSCP As per 'Pengurusan Sungai dan Air minuman #MSPO/AE stated 7 parameter Interim National Water Quality Standard as below: -pH -Suspended Solid -Biological Oxygen Demand (BOD) -Ammoniacal Nitrogen (AN) -Pesticide Residue -Fosforus (P)</p>
<p>4.3.1.1 CAR 001 The OSH Committee meeting was held on 01/09/2018 and 02/02/2019 where the frequency of the OSH Committee is every 90 days as per legal.</p>
<p>4.5.7.1 CAR 002 Site visit sighted there a use of fire for waste disposal at line site at TSC Plantation Sdn Bhd</p>
<p>4.6.4.4 CAR 003 To established a record of monitoring the contractor task.</p>

During the assessment 3 nonconformities were identified.

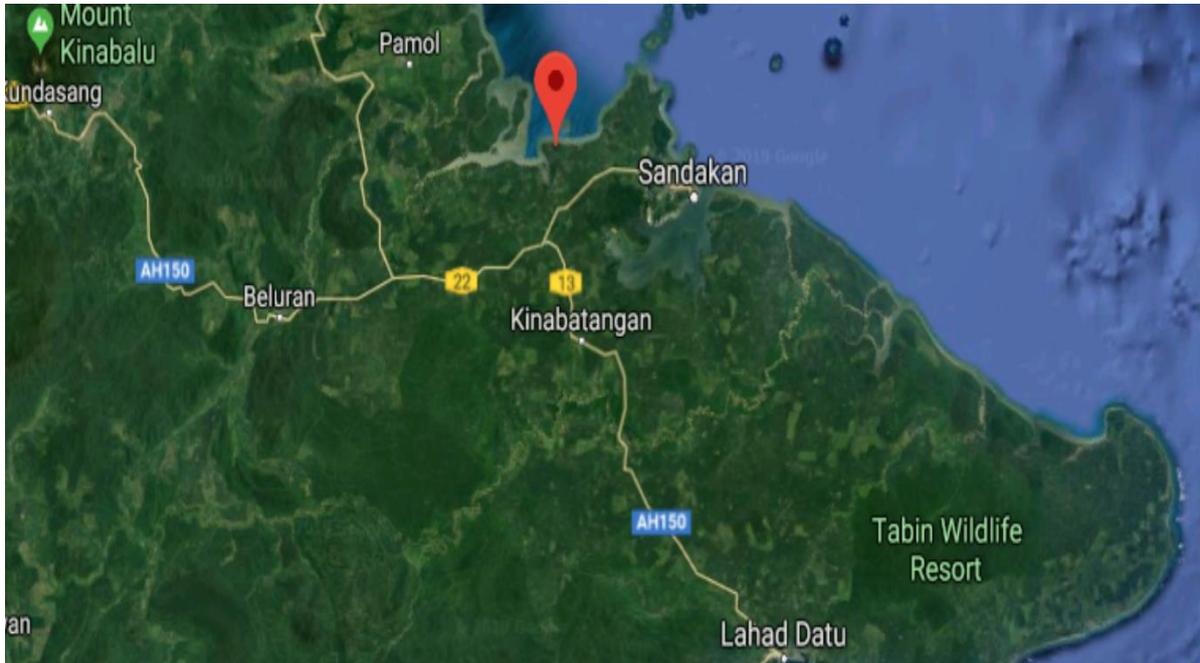
APPENDIX 1

MAP OF ESTATE FOR ABID EMAS GROUP





**ADCOJAYA SDN BHD**



**P MARK PLANTATIONS SDN BHD (TAMBISAN)**



