

GLOBAL GATEWAY CERTIFICATIONS

MALAYSIAN SUSTAINABLE PALM OIL (MSPO)

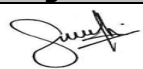

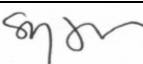
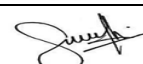
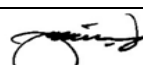
CERTIFICATION AUDIT REPORT

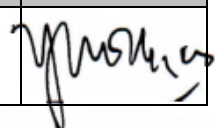
Part 3: General Principles for Oil Palm Plantations and Organized Smallholders

Neoh Choo Ee & Co. Sdn Bhd
Lubok Segintah Estate

-Individual Certification-

MAIN ASSESSMENT AUDIT
25th September 2019

Revision History					
Rev	Date	Description	Performed by	Role	Signature
A	21/11/2019	Issued as Draft Report	Surenthiran Panneerselvam	Lead Auditor	
A	09/12/2019	Peer Review 1 Comments	Mohd Zuhaili bin Mukri	Peer Reviewer 1	
A	09/12/2019	Peer Review 2 Comments	Muhammad Syafiq bin Abu Bakar	Peer Reviewer 2	
B	13/12/2019	Issued as Final Report	Surenthiran Panneerselvam	Lead Auditor	
B	17/12/2019	Final Report Approved	Muhammad Syafiq bin Abd Razak	Certifier	

Acknowledgment by Neoh Choo Ee & Co. Sdn Bhd					
Rev	Date	Description	Management Representative	Role	Signature
B	17/12/2019	Acceptance of the contents	Mr. Mohd Nasir Bin Yusuf	Estate Manager	

Declaration

The auditor(s) has (had) no personal, business or other ties to the client and the assessment is carried out objectively and independently.

WITH INTEGRITY WE SERVE



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Note: Section II of this report contain confidential information and been protected from public disclosure.

SECTION I: PUBLIC SUMMARY REPORT**1.1 Certification Scope**

Global Gateway Certifications Sdn. Bhd. (GGC) has conducted the Certification Assessment of **Neoh Choo Ee & Co. Sdn Bhd.** During this **Main Assessment Audit (Stage 2)**, the audit team were briefed by Estate Manager, of the supply base disposition. The estate consists only Lubok Segintah Estate.

This assessment was conducted onsite on **25th September 2019** to assess the compliance of the certification unit against the **"MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholder"**. The scope of certification is **"Management of Sustainable Oil Palm Plantations from Cultivation, Planting and Production of Fresh Fruit Bunches"**.

1.2 Company details and Contact information

Company Name	Neoh Choo Ee & Co. Sdn Bhd
Business Address	Lubok Segintah Estate, 09300 Kuala Ketil, Kedah Darul Aman, Malaysia.
Contact Person	Mr. Mohd Nasir bin Yusuf
Office Telephone	+019 5700623
E-Mail	luboksegintah@yahoo.com.my

1.3 Certification Unit**Name of the Certification Unit**

No	Name of the Certification Unit	Site Address	GPS Reference of the site office	
			Longitude	Latitude
1.	Lubok Segintah Estate	Lubok Segintah Estate 09300 Kuala Ketil, Kedah Darul Aman, Malaysia.	E 100° 37' 56"	N 5° 37' 2.2"

MPOB License Information

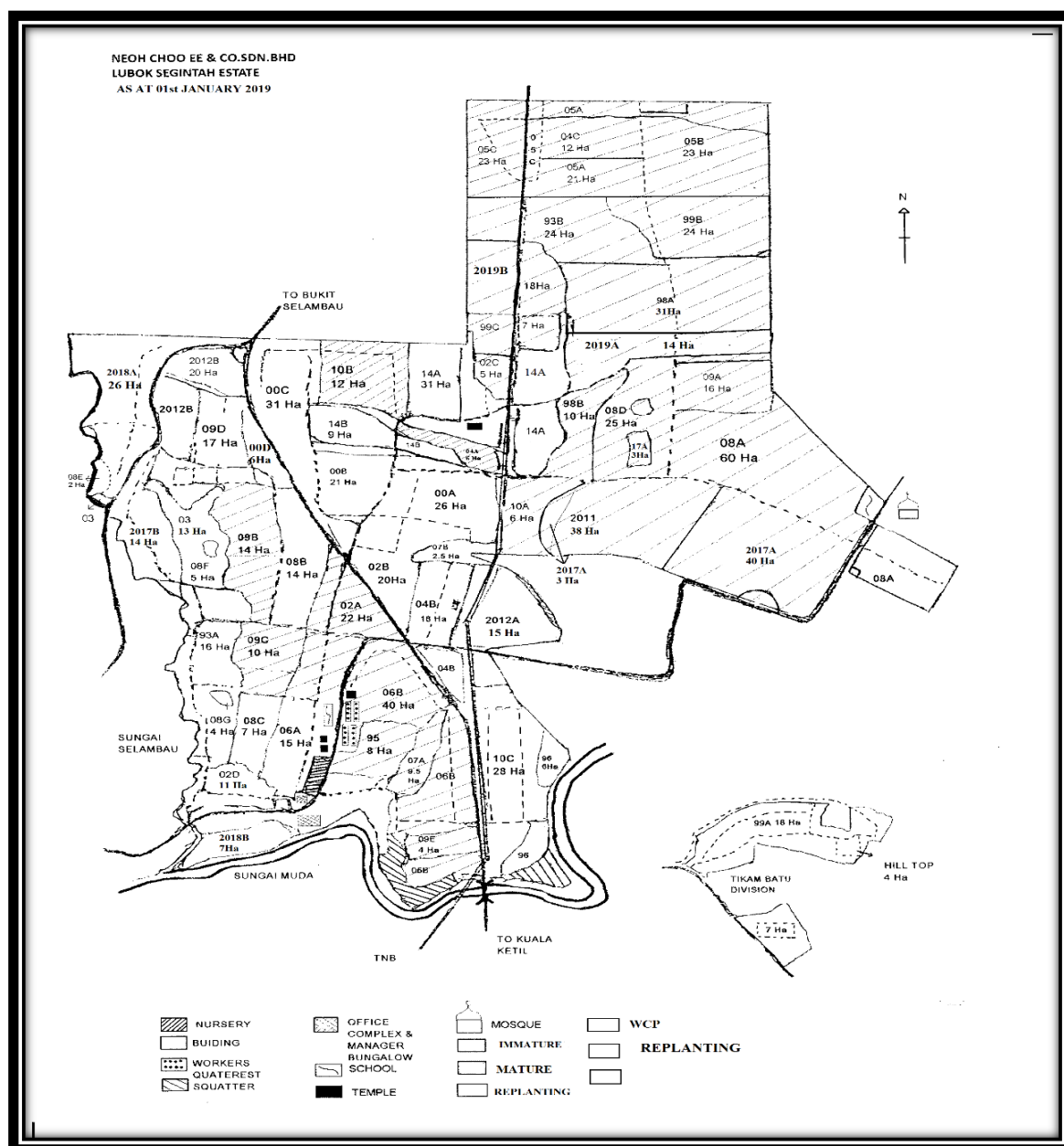
No	Name of the Site	LICENCE NUMBER	EXPIRY DATE	SCOPE ACTIVITY
1.	Lubok Segintah Estate	501363402000	31.03.2020	Menjual & Mengalih FFB

Others Sustainability Certification

No	Name of The Site	Others Sustainability Certifications
1.	Lubok Segintah Estate	NIL

1.4 Map Showing Geographical Location

Neoh Choo Ee & Co. Sdn Bhd – Lubok Segintah Estate



1.5 Production Area, Actual and Projected FFB Production (MT)

Name of the Certification Unit	Area Summary (HA)		
	Certified Area (per Land Title)	Planted	Mature
Lubok Segintah Estate	995.8565	945.50	945.50
Total	995.8565	945.50	945.50

Name Of The Supply Base	Area Summary (HA)		
	Conservation Area	HCV	Others
Lubok Segintah Estate	-	-	50.3565
Total	-	-	50.3565

Name of the Certification Unit	FFB Summary (MT)		
	Projected from last audit	Actual Production for 12 Months [Sep 2018-Aug 2019]	Projected Production for next 12 Months [Sep 2019-Aug 2020]
Lubok Segintah Estate	NIL	20,011.50	18,200.00
Total	NIL	20,011.50	18,200.00

1.6 Certificate Details**Certification body**

Global Gateway Certifications Sdn. Bhd.,
No. 10 Jalan Rasmi 7, Taman Rasmi Jaya,
68000 Ampang,
Selangor Darul Ehsan, Malaysia.
Tel.: +603 4256 2689; Fax: +603 4256 2687
Website: www.ggc.my

Assessment standard

(MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders

Certificate number

GGC-NCEC001-MSPO-00-2019

Initial certificate issued date

17th December 2019

Certificate expiry date

16th December 2019

Stage 1 assessment date

21st August 2019

Stage 2 / Main Assessment

25th September 2019

Annual Surveillance 1 [ASA 1]

September 2020

Annual Surveillance 2 [ASA 2]

September 2021

Annual Surveillance 3 [ASA 3]

September 2022

Annual Surveillance 4 [ASA 4]

September 2023

1.7 Qualification of the Lead Assessor and Assessment Team

Lead Auditor

Name: Surenthiran Panneerselvam

Graduate in PgDip/MSc Oil and Gas Accounting from University of Abertay Dundee, Scotland, UK. Equipped with experience in sustainability audit field and with more than 6 years working experience. Involved in MSPO Assessment since 2017. Fully trained in audit certification such as MSPO, RSPO, ISO9001:2015, ISO37001: 2016. Able to communicate in both Bahasa Malaysia and English (written and spoken).

During this assessment, he assessed on the aspect of legal compliance, safety and health, stakeholder's consultation and etc. Able to speak and understand Bahasa Malaysia and English.

Auditor

Name: Nurulashida Binti Mohd Saad

Graduated in Conservation and Management of Biodiversity with working in Sustainability Department for more than 12 years which involves in certification and compliance affairs. Fully trained in agriculture certification programme such as RSPO, MSPO, SCCS, Biodiversity / HCV, ISCC, ISO and etc. Certified as Lead Auditor/Auditor for RSPO and MSPO Certification. Member of GGC MSPO audit team.

During this assessment, she assessed on the aspect of transparency, environmental, stakeholder's consultation, traceability and etc. Able to speak and understand Bahasa Malaysia and English.

Auditor

Name: Mohd Azmi Samynathan bin Abdullah

He holds Master's in Business Administration. More than 20 years working experience several industries mostly on HR Management. Have experience in second- and third-party auditing system. Fully trained in ISO9001:2008 (Quality Management System) Lead Auditor Course and successfully completed Malaysian Sustainable Palm Oil (MSPO) Auditor Training course (MPOCC endorsed). Able to write and speak in Bahasa Malaysia and English. Member of GGC MSPO audit team. Able to speak and understand Bahasa Malaysia and English.

During this assessment, he assessed on the aspect of stakeholder's consultation, policies and best practices. Able to speak and understand Bahasa Malaysia and English.

1.8 Audit Methodology

The audit was conducted based on sampling following the method as specified in the MSPO requirements (MSPO-Questionnaire Self-Assessment – RA). In the case of this certification unit, sampling calculation was not applied as there is only one estate namely “Neoh Choo Ee & Co. Sdn Bhd – Lubok Segintah Estate”.

The assessment activities include of documents review and site inspection. The documents that had been reviewed among others were company policy, internal procedures, management system procedures, waste management procedures, legal documents etc. Significant issues that would impact to the environmental and social were also been verified.

The methodology for collection of objective evidence was established during physical site inspections, observation of tasks and processes, interviews of stakeholders, interview of officers, review of documents and data. Checklists and questionnaires were used to guide the collection of information and the comments made by external stakeholders were also been taken into consideration in this assessment.

Appendix A (Audit Plan) details the actual assessment plan. Stakeholders were consulted randomly during the assessment to obtain feedback on the management compliance and performance (Appendix C) of MSPO.

1.9 Audit Plan Information

Audit Date	25 th September 2019
Name of site(s) visited	Neoh Choo Ee & Co. Sdn Bhd – Lubok Segintah Estate
Total number of man-days spent	3 man-days

1.10 Audit Result Summary Findings

Category	Numbers	Status (Closed/Open/Not Applicable/No Action Requires)
Major Nonconformities	0	No action requires
Minor Nonconformities	2	Open (Next Surveillance Audit)
Area of Concern	0	No action requires
Noteworthy /Positive Comments	8	No action requires

1.11 Stakeholder Consultation

As per ACB-Malaysian Sustainable Palm Oil (MSPO); ACB-OPMC4; Issue 1, 01st August 2017; Stakeholder Consultation Requirements for Certification Bodies Operating Oil Palm Management Certification Under Malaysian Sustainable Palm Oil (MSPO) Certification Scheme. The consultation during the audit will be carried out during the stage 2 and recertification audit of the management unit. The CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

GGC has published the public notification on 22nd August 2019 and as to accommodate a stakeholders' consultation meeting for estate. Therefore, stakeholder consultation was conducted on 25th September 2019 in Neoh Choo Ee & Co. Sdn Bhd – Lubok Segintah Estate to gather information from the local communities in accordance to Certification Scheme and Stakeholder Consultation requirements.

During this Main Assessment (Stage 2) audit, the audit team has conducted stakeholder consultations involving both internal and external stakeholders as to understand the practices in relation to environmental, social performance and their performance with respect to the MSPO requirements. The meeting was conducted without the present of estate management.

At the start of meeting, the auditor explained the purpose of the audit followed by an evaluation of the relationship between the stakeholders before discussions continued. The auditor recorded comments made by stakeholders and verified with the estate management before incorporating into the assessment findings. There was no negative complaint or feedback received during the audit or during the field assessment when interviewing with the external and internal stakeholders. The details are as per table below:

No	Stakeholders Name	Subject raised / Identified Risk	Company response and proposed action to be taken. [What we did]	Assessment team findings [Outcome]
1.	All stakeholders	<ul style="list-style-type: none"> All stakeholder has been informed on the stakeholder meeting prior to audit. They have been informed on the complaint procedure to the stakeholders. Use of the complaint form. They have good communication with the estate manager. 	<ul style="list-style-type: none"> Management will continue briefing to all stakeholders on MSPO awareness. 	Will review by next surveillance audit
2.	Stakeholders B (School Representative)	<ul style="list-style-type: none"> Bau membaja hingga ke sekolah. Mohon tanah baja untuk membuat projek untuk sekolah. Minta pasu orkid sebagai sumbangan untuk sekolah kepada murid murid. 	<ul style="list-style-type: none"> Management have consulted the affected stakeholders and issue resolved by minimizing fertilizer application around school areas. 	Negative comments and suggestions
3.	Stakeholders C (Local communities)	<ul style="list-style-type: none"> Good communication and cooperation with the estate. 	<ul style="list-style-type: none"> No action requires 	Positive comments

		<ul style="list-style-type: none"> Receive electric and water supply from the estate. 		
4.	Stakeholders D (Contractors and suppliers)	<ul style="list-style-type: none"> Good communication and cooperation with the estate. No issues on payment and agreement. Contract agreement is available and paid within the agreed time. 	<ul style="list-style-type: none"> No action requires 	Positive comments

1.12 Recommendation

The company has established sustainability policy, objectives and procedures that define an effective system for the administration and control of sustainability management system throughout all operation activities of Lubok Segintah Estate. Estate Manager is in charge and ensures that facility and his subordinates comply with the requirements and procedures stated in this manual.

The management is committed to comply with MSPO system by giving awareness training to all personnel involved in this standard to make them understand the procedures and implementation of the standard. The employees are aware of the requirements of MSPO. There was no complaint or feedback received during this Main Assessment (Stage 2) Audit.

This report will be internally reviewed prior to certification decision by GGC and externally peer reviewed by independents panel reviewers (qualified and trained by MPOCC). During this Main Assessment (Stage 2) Audit, based on MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO)] Part 3: General Principles for Oil Palm Plantations and Organized Smallholders), there were no major, 2 minor non-conformities and has been raised to the facility that being audited.

Since the audit objectives as mentioned in the audit plan have been achieved and assessment resulted was "No Major Non-Coformity". Hence, the audit objectives as mentioned in the audit plan had been achieved. Therefore, the Lead Auditor recommends a certificate of compliance **"MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders"** is awarded to Neoh Choo Ee Sdn Bhd – Lubok Segintah Estate.

1.13 Date of Next Surveillance Audit

The first annual surveillance assessment visit will be scheduled after 12 months of the MSPO Certificate being issued.

1.14 Confidentiality

GGC auditors will not discuss or reveal any of the confidential information seen during the audit to any third party. Any public summary of the main assessment will be approved by the client prior to publication.

1.15 Abbreviations Used

BOD	Biological Oxygen Demand
CHRA	Chemical Health & Risk Assessment
CIP	Continuous Improvement Plan

COD	Chemical Oxygen Demand
CoP	Code of Practise
CSPO	Certified Sustainable Palm Oil
CPO	Crude Palm Oil
CSPK	Certified Sustainable Palm Kernel
DOE	Department of Environmental
DOSH	Department of Occupational Safety and Health Malaysia
EIA	Environmental Impact Assessment
EMP	Environmental Management Plan
FFB	Fresh Fruit Bunch
FGS	Finished Good Stock
GAP	Good Agriculture Practise
GHG	Greenhouse Gas
GGC	Global Gateway Certifications Sdn Bhd
HIRARC	Hazard Identification, Risk Assessment and Risk Control
ISCC	International Sustainability & Carbon Certification
IPM	Integrated Pest Management
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
MSPO	Malaysian Sustainable Palm Oil
NCR	Non-Conformance Report
NGO	Non-Government Organization
OHS	Occupational Health & Safety
OHSAS	Occupational Health and Safety Assessment Series
PK	Palm Kernel
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
SEIA	Social Environmental Impact Assessment
SOP	Standard Operating
SPO	Sludge Palm Oil



SECTION II: ASSESSMENT FINDINGS BY PRINCIPLES AND CRITERIA

2.1 Principle 1: Management commitment and responsibility

Criterion 1 Malaysian Sustainable Palm Oil (MSPO) Policy

Indicator 1 A policy for the implementation of MSPO shall be established.

Summary Lubok Segintah Estate has established MSPO Policy (Polisi MSPO) dated 1st June 2018 signed by Dr. Neoh Soon Kean, Director which contains top management commitment towards sustainable production of palm oil, continuous improvement and compliance to legal requirement.

MSPO Policy was briefed during internal and external stakeholder meeting which was conducted on 5th November 2019 and 11th December 2018 respectively at Bilik Mesyuarat Pejabat Ladang Lubok Segintah. Estate management have conducted training for all employees, "Latihan Kelestarian Tahun 2019" dated 9th August 2019, participated by internal employees including contractors.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 The policy shall also emphasize commitment to continual improvement.

Summary The company has established MSPO Policy which stating their commitment to implanting the following sustainable practices. MSPO Policy (Polisi MSPO) dated 1st June 2018 signed by Dr. Neoh Soon Kean, Director. The company's commitment towards continual improvement sighted in MSPO Policies.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 2 Internal audit

Indicator 1 Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.

Summary As per SOP – Internal Audit, audit frequency is once a year prior to the external audit schedule. The internal audit done annually by external team appointed as Internal auditors. Internal audit report is made available. All internal audit findings have been reviewed and closed within the timeframe.

Internal Audit Schedule dated 19th January 2019 prepared by En Afham Nasri Mohd Noor and approved by En Mohamad Nasir Yusuf, Estate Manager. Internal audit plan was made available. Internal audit conducted once a year, latest internal audit was conducted on 3rd July 2019 by Cik Nurul Husna binti Md Shuib and Pn Shuhaila Binti Shariiff.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Neoh Choo Ee Co. Sdn Bhd has established MSPO Procedure on the [Standard Operating Procedure – “SOP” for Internal Audit dated on 26th December 2018 prepared by En Afham Nasri Mohd Noor and approved by Mr. Mohamad Nasir Yusuf, Estate Manager. The purpose of this procedure is to describe the audit process conducted internally to determine Lubok Segintah Estate operations are effectively implemented to comply with the Malaysian Sustainable Palm Oil (MSPO) standards.

All conformance, non-conformance and area for improvement identified. Sighted the internal audit report done and non-conformity forms raised during internal audit. As in total of 11 Major NC and 1 Minor NC being raised by the internal auditor team. The Non – conformities being closed within the stipulated period by the Internal Auditor of 1 month from date audit. The findings were documented in the Internal Audit Findings Summary.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 Report shall be made available to the management for their review.

Summary Internal audit report dated 3rd July 2019 prepared by internal audit team namely Cik Nurul Husna (Lead Auditor) and Pn Suhaila and received by En Afham Nasri Mohd Noor of Lubok Segintah. The report is available for Management to review and being responded in timely manner.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 3 Management review

Indicator 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.

Summary Management Review meeting conducted on 8th August 2019 prepared by En Afham Nasri and approved by En Mohamad Nasir, Estate Manager. Decision on management action is listed in Management Review Meeting minutes, as the issues were related to land matters, control of documents and records, employment of staff and best practices. Meeting minutes was made available, as management action has been documented and time frame is updated with stating the status of the process.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 4 Continual improvement

Indicator 1 The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.

Summary Lubok Segintah Estate has established continuous improvement plan [Pelan Pembangunan Berterusan Lubok Segintah Estate 2019] prepared by En Afham Nasri and approved by En Mohamad Nasir. Given below are some sampled Continuous Improvement Plan:

Environmental

- To construct schedule waste store
- To register with e-Swis

Social

- To construct culvert at the field
- To give new PPE workers

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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

Summary Management has implemented the following new system to improve its yield. Seen the established system during site visit. Improving yield by:

- Water conservation pit
- Digging pond
- Intercropping
- Bighole planting
- Mis Composted EFB
- Usage of Maghead fertilizer

The company disseminate the new information and techniques or new industry standards and technologies through the training.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary The company disseminate the new information and techniques or new industry standards and technologies through the training. Trainings were conducted for the introduction and implementation of any new information or technology that is feasible and applicable to the company. Management maintained the current implemented new system. Sighted the established system and improved practices at the plantation during site visit.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

2.2 Principle 2: Transparency

Criterion 1 Transparency of information and documents relevant to MSPO requirements

Indicator 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.

Summary Neoh Choo Ee Co. Sdn Bhd has established procedure on communication and made available [S.O.P Mechanism for Information Request by Stakeholders] dated on 1st July 2019 and [S.O.P for Consultation and Grievances Communication – Internal/External] dated on 1st July 2018. Procedure has been communicated to the stakeholders during the stakeholder meeting dated on 5th November 2018, 11th December 2018 and 18th December 2018 to both internal and external stakeholders.

Record of request and complaint, VMO visit book and "Buku lawatan k/tangan DOSH Alor Setar" was made available. "Polisi Komunikasi" is available and displayed at the estate office.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Confidential and publicly available documents are listed in the "List of confidential and publicly available documentation". Company policies are publicly displayed at site, procedures document, contract agreement and financial budget is confidential documents, was made available.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 2 Transparent method of communication and consultation

Indicator 1 Procedures shall be established for consultation and communication with the relevant stakeholders.

Summary Neoh Choo Ee Co. Sdn Bhd has established procedure on transparency of information and documents is made available as SOP for Consultation and Grievances Communication – Internal/External dated 1st July 2018. The procedure has been communicated to the stakeholders during the stakeholder meeting which minutes of meeting are available.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.

Summary The person in charge for consultation and communication is Mr Lum Man Poo, responsible for handling communication issues as appointed by Mr Balaraman a/l Annamaly, Group General Manager dated 22nd April 2019.

As per SOP for Consultation and Grievances Communication – Internal/External, Clause 3: Responsible – The estate manager is to receive all external communication from employees, local communities and other affected and interested external parties. Estate manager is to review the information received and respond to it accordingly.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Latest stakeholders list updated by MSPO Coordinator. Interviewed with the stakeholder and confirmed that they have been informed and keep updated during stakeholder meeting. The stakeholders are aware of the procedure and commitment to be implanted. List of relevant internal and stakeholders are made available in the List of Stakeholder. The list is updated on 23rd September 2019 by Mr.Afham Nasri Mohd Noor. Last external stakeholder meeting was conducted on the 11th December 2018 and 18th December 2018.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 3 Traceability

Indicator 1 The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).

Summary Lubok Segintah Estate has established the MSPO procedure on Traceability dated 1st July 2018 to establish suitable identification and traceability of FFB traceable from the plantation activities to the mill. Estate supervisor will conduct regular inspection.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 The management shall conduct regular inspections on compliance with the established traceability system.

Summary Regular inspection has been done during internal audit conducted by SPO Consultancy, last internal audit conducted on 22nd October 2018. Inspections on compliance to the established traceability system is carried out on daily by the persons responsible for traceability. Internal audit is conducted on annual basis to verify on the implementation has been conducted on 3rd July 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 The management should identify and assign suitable employees to implement and maintain the traceability system.

Summary Appointment letter for "Perlantikan Sebagai Pegawai Bertanggungjawab MSPO Ladang Lubok Segintah" is made available and the person in-charge is En Afham Nasri bin Mohd Noor dated 1st February 2019 as appointed by Mohamad Nasir Yusuf, Estate Manager.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 4 Records of sales, delivery or transportation of FFB shall be maintained.

Summary Neoh Choo Ee Co. Sdn Bhd – Lubok Segintah Estate has established the procedure on Traceability is made available at the time of audit Records of sales, delivery or transportation of FFB is made available for daily harvesting with details of the harvester, field number, vehicle number and weight. Weighbridge ticket information are recorded on transporter, company name and address, product, date, ticket no., vehicle no., field no. and weight.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

2.3 Principle 3: Compliance to legal requirements

Criterion 1 Regulatory requirements

Indicator 1 All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.

Summary The company has established and updated list of applicable laws and regulations that are applicable for the estate. List of licenses and permit to be renewed is maintained and documented prepared by Mr Afham Nasri B Mohd Noor dated 8th July 2019 and approved by Mr. Mohamad Nasir Yusuf, Estate Manager. As sampled:

- MPOB Licence – [No. lesen 501363402000] valid from 13th June 2019 till 31st March 2020.
- Perakuan Penentuan Timbang dan Sukat – Akta Timbang dan Sukat 1972 [No Siri Alat: NAL 10057] dated 21st November 2018 – B1211628.
- Fire Extinguisher 1 [SRO092018Y622244], expiry date on 27th December 2019.
- Fire Extinguisher 2 [EE062014Y0024], expiry date on 27th December 2019.
- Fire Extinguisher 3 [SR092018Y623425], expiry date on 27th December 2019.
- Fire Extinguisher 4 [SR092018Y622765], expiry date on 27th December 2019.
- Fire Extinguisher 5 [SR1222016Y238604], expiry date on 27th December 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 The management shall list all laws applicable to their operations in a legal requirement register.

Summary The list is fully covered the requirements that related to MSPO compliance. These documents include information on laws, enforcement bodies, main requirement, environmental aspect, standard, fine, person in charge, and compliance status. The company has established and updated list of applicable laws and regulations. The legal

register is prepared by Mr Afham Nasri B Mohd Noor dated 8th July 2019 and approved by Mr. Mohamad Nasir Yusuf, Estate Manager. Below are the listed applicable laws as evidenced:

Environmental

- Act 127: Environmental Quality Act 1974
- Act 716: Wildlife Conservation Act 2010
- River and bufferzone guideline
- Act 56: National Land Code Act 1965

Safety & health

- Act 149: Pesticides Act 1974
- Act 514: Occupational Safety & Health Act 1994
- Act 139: Factory & Machinery 1967

Social

- Act 155: Immigration Act 1959/63
- Act 265: Employment Act 1955
- Act 446: Workers' Minimum Standards of Housing and Amenities Act 1990
- Act 4: Employees Social Security Act 1969
- Act 452: Employee Provident Fund Act 1991
- Act 262: Trade Unions Act 1959
- Act 177: Industrial Relation Act 1967
- Act 597: Human Rights Commission of Malaysia Act 1999
- Act 273: Workmen's Compensation Act 1952
- Act 732: National Wages Consultative Council Act 2011

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.

Summary Based on interview with Mr Afham Nasri B Mohd Noor (MSPO Coordinator), he is responsible to update the legal register on monthly basis whenever needed. Any new amendments or any regulations once received through the following manner:

- Communication with law/enforcement officers
- Website

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 4 The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.

Summary Letter of appointment of Mr Afham Nasri B Mohd Noor, MSPO Coordinator, dated 1st February 2019, approved by Estate Managers. He is responsible on legal compliance issue in relation to MSPO.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable



Criterion 2	Land use rights
Indicator 1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.
Summary	<p>Neoh Choo Ee Co. Sdn Bhd – Lubok Segintah Estate land title is available and well maintained which total list of land title is 13. As per land title, total hectarage is 1,017.393 Ha, however, quit rent is paid for 995.8565 Ha. As interviewed with Mr. Mohamad Nasir, Estate Manager, land office has to issue new Borang K, and the differences got to identify by the Land Office. Sighted letter sent to Bahagian Pendaftaran Hakmilik Tanah PTG Kedah Darul Aman to issue new land title, dated 29th August 2019.</p> <p>Hectarage statement = 1,017.3930 Ha Quit rent = 995.8565 Ha Variance = 21.5365 Ha</p> <p>As interviewed with the estate manager, the reason of the difference of 21.5365 Ha is due to:</p> <ul style="list-style-type: none"> • Acquisition for the road from Bukit Selambau to Kuala Ketil town across the estate. • Acquisition by JPS (Jabatan Pengairan Sungai), Project Tambatan Banjir Sg Muda. <p>Quit rent is paid and sighted the receipt of payment dated 27th May 2019 [Kerajaan Negeri Kedah Darul Aman – Bil Cukai Tanah, Parit dan Taliair]. Sighted payment receipt for “Permohonan Ubah Syarat Nyata”, for all 13 land titles dated on 6th March 2019.</p> <p>In Compliance <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable</p>
Indicator 2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.
Summary	<p>Estate demonstrated legal ownership of their land by having legal land titles to the land. The copy of land titles is kept in the estate office. Sighted 13 copies of land titles kept by the estate are available and maintained.</p> <p>However, all land titles which are yet to change the use of land to “Tanaman Kelapa Sawit”. Sighted payment receipt for “Permohonan Ubah Syarat Nyata”, for all 13 land titles dated on 6th March 2019.</p> <p>In Compliance <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable</p>
Indicator 3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.
Summary	<p>Legal perimeter boundary markers were available and maintained. Sighted record of boundary stone, with photographs is made available, in total of 13 boundary markers identified by the management.</p>

No.	Field	Total boundary
1.	2012A	2
2.	2018B	11
	Total	13

During site observation, the boundary marker is visible and maintain in proper condition by the estate management.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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).

Summary There is no evidence of conflict present in this estate. There is no violence in instigated violence in maintaining peace because company has a clear procedure for land conflict. No disputes have been recorded in all estate area. Lubok Segintah Estate has established "SOP Resolving Disputes Regarding Company Assets", dated 1st September 2019 [No doc: P4.4.3.2], prepared by En Afham Nasri Mohd Noor and approved by Mr Mohamad Nasir Yusuf, Estate Manager.

During interview with stakeholders, no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported. The land title has been legally acquired by the estate.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 3 Customary rights

Indicator 1 Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.

Summary There is no customary land in or surrounding all the estates' land titles. There are also no land disputes or claims involving these estates. The estate has proper legal land titles for the land ownership.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 Maps of an appropriate scale showing extent of recognized customary rights shall be made available.

Summary There is no customary land in or surrounding the estates. There are also no land disputes or claims involving these estates. The estate has proper legal land titles for the land ownership. Thus, no maps for recognized customary rights.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.

Summary There is no customary land in or surrounding the estates. There are also no land disputes or claims involving the estates. The company has proper legal land titles for the land ownership.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

2.4 Principle 4 : Social responsibility, health, safety and employment condition

Criterion 1 Social impact assessment (SIA)

Indicator 1 Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.

Summary Neoh Choo Ee Co. Sdn Bhd – Lubok Segintah Estate has established social impact assessment (SIA). Social Impact Assessment divided into three (3) groups namely Group Stakeholders 1, 2 & 3 conducted by En Efram Nasri Mohd Noor, MSPO Coordinator and approved by Estate Manager, En Mohamad Nasir Yusuf. The questions were addressed based on:

- General question
- Access and use of rights
- Life activities
- Health and education facilities
- Community concerns

Social Impact Assessment (SIA) report is available and the management plan to mitigate management plan on the negative impacts and promote the positives ones seen. Thus, target date and person in charge is assigned to conduct the appropriate task. Internal stakeholder in relation to SIA report is made available [Group Stakeholder 1] conducted on 5th November 2018, in total 13 internal stakeholder were provided with questionnaires.

External stakeholder SIA report is made available [Group Stakeholder 2] conducted on December 2018 and 18th December 2018, in total 8 and 16 external stakeholder respectively were provided with questionnaires which consists of government agency, banks, neighboring estates, mill and others.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 2 Complaints and grievances

Indicator 1 A system for dealing with complaints and grievances shall be established and documented.

Summary Management has established SOP for Consultation and Grievance Communication – Internal/External dated 1st July 2018 in dealing with complaints and grievances. The procedure and flowchart outlined the mechanism to handle issues highlighted by all the stakeholders and resolved effectively, timely and appropriate manner that is accepted

by all parties. Complaint form is available at the publicly accessible area such as in the front door of the main office.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 2 The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.

Summary Complaint form is available at the publicly accessible area such as in the front door of the main office. Briefing on "Rundingan dan komunikasi aduan" procedure has been conducted to all internal and external stakeholders. As sampled 1 complaint dated on 13th September 2019 [Ref: 002/18], action taken by management as visited the affected site and get their concern on the affected area.

MINOR: However, incomplete record found as the complaint form does not seek acknowledgement from the complainant that the issue has been resolved as per "Rundingan dan Komunikasi Aduan" procedure.

In Compliance ☐ **Yes** ☒ **No** ☐ **Not Applicable**

Indicator 3 A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.

Summary Complaint Form "Borang Laporan Isu" seen for all stakeholders. All internal employee and external stakeholders' can deliver their complaints and grievances directly to the management through filling the complaints form and place into the Drop Box outside the Office which are easily assessable. Complaint form is made available at Lubok Segintah Estate main office.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 4 Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.

Summary Employees and the surrounding communities, were made aware that complaints or suggestions can be made any time vide internal dated on 5th November 2018 and external stakeholders dated on 13th December 2018 meeting which was held in "Bilik Mesyuarat Pejabat Ladang Lubok Segintah". Briefing materials and photographs of the input on complaints and suggestions by the estate management person in charge seen.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 5 Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.

Summary Seen a complaints and resolutions file for the last 24 months. As evidenced, a complaint was documented and action taken by the management to visit the affected parties to resolve the issues at the affected area.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 3 Commitment to contribute to local sustainable development

Indicator 1 Growers should contribute to local development in consultation with the local communities.

Summary Lubok Segintah Estate actively contributing to local development in consultation with the local communities. As evidence, the management has contributed to local sustainable development namely:

- "Lawatan Sambil Belajar from Risda Semaian Dan Landskap Sdn Bhd 20th March 2019"
- "Sumbangan Tanah dan Pasu kepada Sekolah Kebangsaan Seri Wangsa, Batu Belacan bagi Projek Sains (Taman Herba)".

Record is made available and letter of request for donation is documented and kept properly.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 4 Employees safety and health

Indicator 1 An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.

Summary Occupational Safety and Health Policy, "Polisi Keselamatan dan Kesihatan Pekerja", dated 1st June 2018 approved by Dr Neoh Soon Kean, Director. Policy is displayed in notice board and made available in Bahasa Malaysia language. Briefing on the MSPO related policy has been conducted during internal and external stakeholder meeting held on 5th November 2018 and 13th December 2018 at Lubok Segintah Estate – Main Office.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 2 The occupational safety and health plan shall cover the following:

- a) A safety and health policy, which is communicated and implemented.
- b) The risks of all operations shall be assessed and documented.
- c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:
 - i) all employees involved shall be adequately trained on safe working practices; and
 - ii) all precautions attached to products shall be properly observed and applied.
- 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).
- 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.

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.

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.

h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.

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.

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

Summary

Occupational Safety and Health Policy, "Polisi Keselamatan dan Kesihatan Pekerja", dated 1st June 2018 approved by Dr Neoh Soon Kean, Director. Policy is displayed in notice board and made available in Bahasa Malaysia language. Briefing on the MSPO related policy has been conducted during internal and external stakeholder meeting held on 5th November 2018 and 13th December 2018 at Lubok Segintah Estate – Main Office.

Adequate HIRARC being assessed and documented. Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). During audit, HIRARC file is made available, and latest date reviewed on 20th September 2019. As sampled:

- Fertilizing
- Pruning
- Harvesting
- FFB evacuation using lorry
- Transporting workers
- Security
- Premix area
- Slashing
- Replanting
- Office
- Scheduled waste store
- Weighbridge
- Unloading FFB at Ramp
- Landfill
- Linesite
- Chemical store
- Chemical spraying
- Chemical issue

Estate has a comprehensive annual training plan for the Staffs and Workers and this was sighted in the training file – Safety and Health Programme for the year 2019. Awareness and training dated 9th August 2019 programme “Latihan Tahun 2019”, conducted at SJK(T) Lubok Segintah, total participants is 83.

PPE issuance and replacement record is made available and PPE issued to all employees in the company. List PPE issuance record for the year 2019 dated 9th August 2019 as required by HIRARC was made available.

SOP for Handling of Chemicals available, prepared by En Afham Nasri and approved Manager, En Mohamad Nasir Yusof dated on 19th December 2018 and revised on 20th September 2019. CHRA dated 16th July 2018 seen by Mohd Akhir Bin Ahmad – JKKP Registration Number [HQ/17/ASS/00/00019]. Verified Form F, action plan has been taken place as verified during field visit and document audit. Medical surveillance report is made available for the year 2019 by Dr T.Sakthi Yananthan MD [DOSH: HQ/12/DOC/00/262].

Management has appointed En Afham Nasri bin Mohd Noor as the responsible person for Workers Safety and Health vide letter dated 1st February 2019 approved Manager, En Mohamad Nasir Yusof and accepted by En Afham Nasri bin Mohd Noor.

Seen record of meeting on safety and health as OSH committee meeting conducted on 9th August 2019. Next meeting to be conducted on December 2019 as per OSH meeting plan.

Accident and emergency SOP & Flow Chart “Pelan Tindakan Kecemasan Kemalangan Di Ladang Pejabat, Stor atau Rumah Pekerja, Tumpahan Bahan Kimia dan Pelan Tindakan Kecemasan Kebakaran di Ladang Pejabat Stor atau Rumah” sighted and instructions are clearly written. Emergency Respond Plan Procedure and exit routes in file and notice board.

First aid training attended by Pn Roziah bt Ahmad and En Afham Nasri bin Mohd Noor. Training provided by St John Ambulance. First Aid Kit available at the Field held by Mandor and field staff.

Daftar Kemalangan, Kejadian Berbahaya, Keracunan Pekerjaan dan Pekerjaan (Form 8) submitted to JKKP dated 14th ay 2019 [No ruj: JKKP8/38431/2018]. No accidents reported in the premises.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 5	Employment conditions
Indicator 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.
Summary	Neoh Choo Ee Co Sdn Bhd established Social and Human Rights Policy “Polisi Hak Asasi Manusia”, and dated 1 st June 2018 approved by Managing Director, Dr Neoh Soon Kean.

All policy was communicated during internal and external stakeholder meeting. Sighted meeting minutes and training materials presented during the briefing.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary Neoh Choo Ee Co Sdn Bhd established "Polisi Kecerataan Peluang" policy dated 1st June 2018, signed by Dr Neoh Soon Kean, Managing Director. As per interviewed with En estate manager, no evidence of management is engaged in or in support of any discriminatory practices in respect of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary The salary is according to 'Perintah Gaji Minimum (Pindaan) 2018. The salary is according to 'Guidelines on the Implementation on the Minimum Wages Order (Amendment) 2018 Act 732. National Wages Consultative Council Act 2011. Malaysian minimum salary is RM1,100 as stated in the guidelines. Sighted pay slips and payment are based on tonnage, and calculated based on piece rate. Interview both estate staff and workers and with both male and female confirmed that they understand the terms and conditions of their employment.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary The salary of contractor workers is according to "Guidelines on the Implementation on the Minimum Wages". National Wages Consultative Council Act (Act 732). Malaysian Minimum salary is RM1,100 as stated in guidelines. Evidence (payslips) of contractor's workers paid based on industry minimum standards. Records of payment and the agreement between the management and contractors is available. During stakeholder meeting, interviewed the contractors and suppliers and they able to demonstrate their understating in complying with MSPO implementation.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary Neoh Choo Ee Co Sdn Bhd established personal file of employees and verified during audit states all details (name, gender, date of birth, date of entry, job description) available as evidence of individual existence. Contract agreement sighted and made available during audit.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary The Agreement stated all the term and conditions according to Malaysian Law. This contract is signed by both employee and employer and accompanied with respective witnesses. Seen contract of employment, signed by the employee and employer. During field visit, workers has been interviewed and confirmed they are aware of the deduction and copy of employment contract is given.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 7 The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.

Summary Working hours is 8 hours. From Monday to Saturday. The overtime maximum is 104 hours according to Malaysian Law. Daily attendance recorded during muster call. Attendance is based on Check Roll for outsourced workers. Contractors are responsible in documenting the attendance of the workers. Therefore, estate management only pays once the contractor as lump sum.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary The working hour and break time have been clearly stated in the Employment Contract. Sighted in the Contract Agreement the rate of overtime which agreed by both parties. The working hours and break time are displayed on notice board and clearly stated in contract employment of employees. There is no complaint received regarding payment or are forced to work overtime during field visit.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 9 Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.

Summary Pay Slip and Employment Contracts of each workers sighted. Salary slips clearly shows the calculations of gross salary, all deductions and net salary of a worker. Based on the interview with the workers, they confirmed that they are being paid more than the stipulated minimum wage and understand all the deductions being made. Documented payslip was distributed to individual workers on the day of payment. Payment being made through bank and seen the letter of consent from workers to the Management. Records have been verified during the audit.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Workers have been provided with medical and accident insurance. With regards to local workers, staffs and executives, all of them are covered under EPF & SOCSO as required by the Malaysian Laws and Regulations.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Housing provided by company to workers. Sighted weekly inspection report on workers quarters "Workers Quarters Weekly Inspection Checklist". During field visit, linesite has been inspected and the condition is clean and well-maintained condition. Housing provided by company to workers. Last inspection on 3rd week of September 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 12 The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.

Summary Neoh Choo Ee Co. Sdn Bhd established "Polisi Gangguan Seksual, Keganasan Serta Hak Kebebasan Reproduksi", dated 1st June 2018 and approved by Dr Neoh Soon Kean, Director. No forms of sexual harassment act take place in this area. Employees are aware of the company policies and knows the procedure to react the situation. During field visit, as interviewed with the workers, they understand the policy of sexual harassment and able to explain on know how to handle.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary No evidence to show that the company is restricting the employees from joining any Trade Union. Seen "Polisi Hak Kebebasan Bersuara Dan Menganggotai Kesatuan", dated 1st June 2018 and approved by Dr Neoh Soon Kean, Director which emphasize on freedom to join Union. The policy has been displayed on notice board outside the main office building. Briefing has been conducted regarding the policy during internal and external stakeholder meetings.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Neoh Choo Ee Co. Sdn Bhd established "Polisi Pekerjaan Kanak Kanak Dan Orang Muda", which emphasize on prohibition of employment of individual under the age of 18 as per current legislation. Seen the employees record, no employee hired below age of 18, and during field visit no person below age 18 seen working.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 6 Training and competency

Indicator 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.

Summary Neoh Choo Ee Co. Sdn Bhd established "Training Programme C/W/Contractor Workers Training Matrix Year 2019", last updated on 7th September 2019, prepared by En Afham Nasri Mohd Noor and approved by En Mohamad Nasir Yusuf. Below are the sampled training programme listed:

TRAINING	TARGET GROUP	MONTH
First Aid Kit Training	All workers	9 th August 2019
OSHA Meeting	All workers	9 th August 2019
Safety Data Sheet	All workers	9 th August 2019
PPE Training	All workers	9 th August 2019
Fire safety & fire drill Training	Staff/housing resident	Targeted on Nov'19

Training need analysis, training programme or training records which include the MSPO related, working SOP, social and environmental element for employee and contractors are made available at the time of audit in the "Training File".

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary Training needs and training plan for the staff and workers is made available. The Estate has a comprehensive annual training plan for the Staffs and Workers. Seen Training Matrix – Related OSH & Training and Environmental. For all site personnel. “Training Need Analysis 2019” based on working units (Harvester – 18, Sprayer 5, Backhoe – 2). The list was prepared by En Afham Nasri Mohd Noor, MSPO Coordinator and approved by En Mohamad Nasir Yusuf dated on 13th September 2019.

MINOR: During the audit, found training needs analysis 2019 is made available. However, there is an insufficient identification of training needs analysis for all employees.

In Compliance ☐ **Yes** ☒ **No** ☐ **Not Applicable**

Indicator 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.

Summary All workers involved in the operations have been adequately trained in safe working practice. The estate has a comprehensive Training Needs Analysis for staffs and workers and this was sighted in the training records file. Training Plan for 2019 prepared by En Afham Nasri Mohd Noor and approved by En Mohamad Nasir Yusuf, dated 30th August 2019.

TRAINING	TARGET GROUP	MONTH
Harvesting training	All workers	Jan'19
Prunning	All workers	Apr'19
Spraying	Staff/harvester/Manurer/Sprayer	Oct'19
Manuring	Office/ guard house	Oct'19

Training matrix and annual safety program plan include competency briefing / training activities for all employees.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

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

Criterion 1 Environmental management plan

Indicator 1 An environmental policy and management plan which shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented.

Summary Neoh Choo Ee Co. Sdn Bhd – Lubok Segintah Estate has established policy related to the environmental management, available at Lubok Segintah as referred to “Polisi Kitar Semula”, “Polisi Kod Larangan Pembakaran Terbuka”, “Polisi Penggunaan Racun Paraquat”, “Polisi Perlindungan Tanah Curam dan Rezab Sungai” and “Polisi Tanam Semula” dated 1st June 2018 and signed by Dr. Neoh Soon Kean, Director. Policies have been communicated to the stakeholders during the stakeholders meeting. Items included as per below:

- i) Mengekalkan zon riparian di sepanjang sumber air
- ii) Penyelenggaraan berkala kenderaan
- iii) Jadual berkala untuk kalibrasi dan penyelenggaraan pam.

During interview session with the stakeholders conforms on the communication and implementation of the policy related. Significant environmental issues are recorded in the “Penilaian Impak dan Aspek Alam Sekitar – Tahun 2019” dated 20th August 2019”. The environmental management plan is then translated as “Pelan Kawalan Pengurusan” column.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 The environmental management plan shall cover the following:
a) An environmental policy and objectives;
b) The aspects and impacts analysis of all operations.

Summary Neoh Choo Ee Co. Sdn Bhd – Lubok Segintah Estate has established policy related to the Environmental management is available at Lubok Segintah as referred to:

- “Polisi Kitar Semula”, “Polisi Kod Larangan Pembakaran Terbuka”, “Polisi Penggunaan Racun Paraquat”, “Polisi Perlindungan Tanah Curam dan Rezab Sungai” and “Polisi Tanam Semula” dated 1st June 2018 and signed by Dr. Neoh Soon Kean (Director).
- “Penilaian Impak dan Aspek Alam Sekitar – Tahun 2019” dated 20th August 2019 is made available at the time of audit.

The Company has conducted environmental impact assessment for all its’ activities in year 2019. The environmental assessment findings are recorded in document titled “Environment Impact Assessment”.

1.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.

Summary The environmental improvement plan to mitigate the negative impact was incorporated in the environment management plan. Environmental issues are recorded in the "Penilaian Impak dan Aspek Alam Sekitar – Tahun 2019" dated 20th August 2019". The environmental management plan is then translated as "Pelan Kawalan Pengurusan" column. Site verification has been conducted on the implementation of the improvement plan.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 4 A programme to promote the positive impacts should be included in the continual improvement plan.

Summary The programme to promote the positive impacts on environmental was incorporated in the environment management plan. Continuous Improvement Plan is made available dated 13th July 2019. Implementation of the plan has been verified during the site assessment.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 5 An awareness and training programme shall be established and implemented to ensure that all employees understand the policy, objectives of the environmental management and improvement management plans and are working towards achieving the objectives.

Summary Training programmes on the environmental are available as referred to "Training Programme C/W Training Matrix – Year 2019" dated 7th September 2019. Attendance list and training material are made available for samples:

TRAINING	TARGET GROUP	MONTH
Spraying	Staff/ harvester/ manurer/ sprayer	Oct'19
Manuring	Office/ guard house	Oct'19

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 6 Management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.

Summary Environmental meeting is combined with the OSH meeting as sighted OSH meeting minutes there is environmental issue has been discussed. Environmental quality matters are discussed during the "Latihan Kelestarian dan Mesyuarat Alam Sekitar Tahun 2019" which was conducted on 9th August 2019.

Attendance list and minutes of meeting seen and verified. Training/ Meeting conducted at Lubok Segintah Estate, the Environment Issue Training", explaining about content policy sighted training implementation, attendance records and photographs are made available attended by staff and workers.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 2 Efficiency of energy use and use of renewable energy

Indicator 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.

Summary Diesel consumption is closely monitored by daily and monthly record as sighted. This is including baseline value based on 3 years data. Monitoring on the consumption of non-renewable energy and the baseline values are available as referred to "Record of Electricity used for the year 2019 present and estimate" file with the baseline of 8.208kWh/mt to-date and "Record of diesoline used for FFB transportation for year 2019 present and estimate" file with the baseline of 3.60L/mt to-date.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary Sighted the projection consumption of diesel for Lubok Segintah Estate visited has been documented on annual basis based on the financial year. Seen annual estimate of non-renewable energy being established for the year 2019/2020. Monitoring on the consumption of non-renewable energy and the baseline values are available.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 3 The use of renewable energy should be applied where possible.

Summary There is no renewable energy is being use by Lubok Segintah Estate at the moment.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 3 Waste management and disposal

Indicator 1 All waste products and sources of pollution shall be identified and documented.

Summary Waste products and sources of pollution are identified in the List of Scheduled Waste "Pengenalpastian Bahan Buangan Tidak terjadual tahun 2019" and "Pengenalpastian Bahan Buangan terjadual tahun 2019" dated 5th July 2019. Types and source of pollutions was made available, and sighted type and source of pollutions.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 2 A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measures for:
a) Identifying and monitoring sources of waste and pollution.
b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.

Summary Neoh Choo Ee Sdn Bhd – Lubok Segintah Estate developed waste products and sources of pollution, identified in the List of Scheduled Waste “Pengenalpastian Bahan Buangan Tidak terjadual tahun 2019” and “Pengenalpastian Bahan Buangan terjadual tahun 2019” dated 5th July 2019. Types and source of pollutions was made available, and sighted type and source of pollutions. During site audit, e-SWIS system is made available for estate usage. Inventory records are available, however there is no disposal yet to be recorded since the system are newly introduced and implemented beginning on July 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.

Summary Neoh Choo Ee Sdn Bhd – Lubok Segintah Estate has established SOP on handling chemical as referred to SOP on handling of chemical is made as referred to SOP Chemical Handling; document No.: P4.6.1.1, revised dated on 20th Sept 2019 prepared by Mr Afham Nasri Mohd Noor, MSPO Coordinator and approved by Mr Mohamad Nasir Yusuf, Estate Manager.

Used chemical are identified in “Pengenalpastian Bahan Buangan Tidak Terjadual Tahun 2019 dated 5th July 2019” and “Pengenalpastian Bahan Buangan Terjadual Tahun 2019 dated 5th July 2019”. All scheduled waste has been identified and listed generated from estate operations inside the Environmental Management plan according to legal requirement. Implementation at site were verified during the site assessment.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 4 Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.

Summary As per interviewed with estate manager, used chemical container are reused for a chemical mixing activity. Sighted the e-SWIS system is made available for estate usage. Inventory records are available, however there is no disposal yet to be recorded since the system are newly introduced and implemented beginning on August 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 5	Domestic waste should be disposed as such to minimise the risk of contamination of the environment and watercourse.
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Summary Domestic waste is disposed in landfill and recycling effort is made aware by implementing segregation of waste into three different bins. SOP for landfill available dated 19th December 2018, prepared by Mr. Afham Nasri Mohd Noor, MSPO Coordinator and approved by Mohamad Nasir Yusuf, Estate Manager.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 4	Reduction of pollution and emission including greenhouse gas
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Indicator 1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.
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Summary Neoh Choo Ee Sdn Bhd – Lubok Segintah Estate has established pollution aspects and impacts. All activities contributing to pollution in the estate has been accessed and documented as per Environmental Impact Assessment (EIA). An assessment of the polluting activities is available in the:

- Pengenalpastian Bahan Buangan Tidak Terjadual Tahun 2019 dated 5th July 2019.
- Pengenalpastian Bahan Buangan Terjadual Tahun 2019 dated 5th July 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.
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Summary Action plan and monitoring sighted in document of Environmental Management Plan" to reduce identified significant pollutants and emission are identified in the:

- Pengenalpastian Bahan Buangan Tidak Terjadual Tahun 2019 dated 5th July 2019.
- Pengenalpastian Bahan Buangan Terjadual Tahun 2019 dated 5th July 2019.
- "Pelan Pengurusan Penggunaan Tenaga, Kawalan Pencemaran dan Pemantauan Kesan Pelepasan Gas Rumah Hijau Bagi Tahun 2019" dated 20th September 2019.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 5	Natural water resources
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Indicator 1	<p>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:</p> <ol style="list-style-type: none"> Assessment of water usage and sources of supply. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. 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.). Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural
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waterways within the estate.

e) Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.

f) Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.

Summary

Neoh Choo Ee Sdn Bhd – Lubok Segintah Estate has established Water Management Plan. Water for domestic usage are supplied by Syarikat Air Darul Aman, Kedah (SADA). Water usage monitoring is recorded in the Planting Adviser's Report as at July 2019. Four Water sampling point is identified, and water sample map is made available.

Water sampling result is made available for six parameters as such Ph value, DO, BOD, COD, TSS, and Ammoniacal nitrogen. Latest water sampling dated 11th July 2019 is sighted and the results is within the allowable parameter limit. Water management plan is made available in the "plan pengurusan air" dated 25th July 2019.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 2 No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.

Summary

Areas were verified during the site assessment. There is no HBV area identified within the estate vicinity.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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).

Summary

During site visit, there were road side drains constructed along the main roads to divert and conserve water at designated points.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 6 **Status of rare, threatened, or endangered species and high biodiversity value area**

Indicator 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.

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.

Summary

The estate is surrounded by neighboring estates and smallholders. Therefore, no rare, threatened or endangered (RTE) species was identified in the estate. Proper signage (No fishing and no hunting) has been displayed at strategic locations in the estate. "Laporan Biodiversiti dan Pemuliharaan Bernilai Tinggi", Ladang Lubok Segintah

prepared by Mr Afham Nasri Mohd Noor, MSPO Coordinator and approved by Mr. Mohamad Nasir Yusuf, Estate Manager. Areas were verified during the site assessment. There is no HBV area identified within the estate vicinity.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.
b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts.

Summary High biodiversity value (HBV) evaluation plan has been established for planted area, appropriate measures has been taken by the management. HBV management plans are incorporated in the "Laporan Biodiversiti dan Pemuliharaan Bernilai Tinggi, Ladang Lubok Segintah". Samples of the management plan are:

- i. Meletakkan papan tanda larangan memburu.
- ii. Bekerjasama dengan Jabatan Hidupan Liar dan mendapatkan nasihat jika perlu
- iii. Beritahu semua pihak berkepentingan mengenai penilaian biodiversity yang tinggi dan larangan memburu semasa mesyuarat pihak berkepentingan.
- iv. Menetapkan zon penampungan mengikut keperluan undang-undang.
- v. Mendidik pekerja tentang kepentingan zon penampungan.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 3 A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.

Summary Biodiversity Management Plan implementation of management plan was verified during the site assessment by the estate which includes;

1. Strictly not allowed activities such as hunting, fishing, catching birds and setting animal traps.
2. Displaying "No Hunting Allowed" sign board at the entrance of the field.
3. Educating estate's employees on biodiversity conservation.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Criterion 7 Zero burning practices

Indicator 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.

Summary Company is implementing Zero Burning Practices as stated in their "Polisi Kod Larangan Pembakaran Terbuka" and "Polisi Tanam Semula" dated 1st June 2018 and signed by Dr. Neoh Soon Kean, Director. Neoh Choo Ee Co Sdn Bhd established SOP on Replanting is made as reference as SOP Replanting; document no.: P4.6.1.1 dated 19th December 2018, prepared by Mr Afham Nasri Mohd Noor, MSPO Coordinator and approved by Mr Mohamad Nasir Yusuf, Estate Manager.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary As per interview with Estate Manager no significant risk of disease palm was reported. Estate replanting programme based on estate's operation policies and agronomic practices is established. SOP on Replanting is made as reference. No burning was practiced as there are no need for the estate to apply permit or permission for burning.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary As per interview with Estate Manager, no special approval needed to do open burning. All replanting activities are using the felling method. The practice is observed during field assessment. No controlled burning being sought by the estate.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 4 Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.

Summary Open burning in relation to new planting, re-planting or other development is not allowed and this was communicated to all employee and stakeholder. Zero Burning Practices as stated in their "Polisi Kod Larangan Pembakaran Terbuka" and "Polisi Tanam Semula" dated 1st June 2018 and signed by Dr. Neoh Soon Kean, Director.

Neoh Choo Ee Co Sdn Bhd established SOP on Replanting is made as reference as SOP Replanting; document no.: P4.6.1.1 dated 19th December 2018, prepared by Mr Afham Nasri Mohd Noor, MSPO Coordinator and approved by Mr Mohamad Nasir Yusuf, Estate Manager. The following practices has been implemented by the management during replanting, SOP includes:

- i. Lining
- ii. Road construction
- iii. Drainage construction
- iv. Making bighole
- v. Applying composted EFB to the bighole
- vi. Transplant the seedling

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

2.6 Principle 6: Best practices

Criterion 1 Site management

Indicator 1 Standard operating procedures shall be appropriately documented and consistently implemented and monitored.

Summary Lubok Segintah Estate has established Standard Operating Procedure for estates. Estate manager will monitor the work flow and ensure all operations as per guided in the SOP. In total 21 types of Standard Operating Procedures which are in use in the company's operations. All the SOP were prepared by En Efham Nasri Mohd Noor, MSPO Coordinator and approved by Estate Manager, En Mohamad Nasir Yusuf. Given below are some sampled SOP used in the company's operations:

No.	SOP	Policy No.
1	Harvesting	P.4.6.1.1
2	Pruning	P.4.6.1.1
3	Internal Lorry	P.4.6.1.1
4	Weighbridge	P.4.6.1.1
5	Fertilizing	P.4.6.1.1
6	Spraying	P.4.6.1.1
7	Chemical Handling	P.4.6.1.1
8	Scheduled Waste	P.4.6.1.1

During audit verification, seen the document was well maintained and kept in orderly manner.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary Neoh Choo Ee Co. Sdn Bhd established policy referred as "Polisi Perlindungan Tanah Curam Dan Rezab Sungai" dated 1st June 2018, approved by Dr Neoh Soon Kean, Director. As it states:

- "Tidak Menanam Pokok Kelapa Sawit di kawasan melebihi kecerunan 25 darjah di kawasan penanaman baru."
- "Menanam kekacang penutup bumi atautanaman kontan secara selingan dengan baik."
- "Mengekalkan atau mengalakkan pertumbuhan penutup – penutup bumi asli yang sesuai seperti rumput rumput lembut di Kawasan yang sukar untuk membentuk litupan kekacang penutup bumi yang baik."
- "Di Kawasan yang kecerunan melebihi 25 darjah, vegetasi semasa akan dikekalkan ataupun dipertingkatkan dengan sepsis pokok hutan."

- “Membina teres atau lain lain kaedah untuk mengurangkan hakisan dan larian tanah permukaan mengikut kasesuaian setempat.”

Estate is generally flat area with undulating at certain area. No steep is more than 25 degrees. During site visit, observed there is no terracing above 25 degrees.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 3 A visual identification or reference system shall be established for each field.

Summary Maps are made available showing separation of estates. The estate has a map showing separation of block/field. Each field has the field marking (boundary marker) sighted during field visit. The estate has a visual reference system to identify each field or block. Each field painted on crops with block number, year of planting, progeny & hectare only. Marking has been sprayed on the nearest crops, sighted during field visit.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 2 Economic and financial viability plan

Indicator 1 A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.

Summary Estate had an annual budget for the financial year 2019 is made available. Seen documented business plan from 2019 – 2020 which prepared by En Mohammad Nasir, Estate Manager. There is an implemented management plan to demonstrate attention given to long term economic financial planning. As sampled taken:

PROJECTED YIELD/HECTAR:

YEAR	YIELD/HECTARE
2018	19.67/820.5(Ha) actual
2019	20.7/842.5(Ha) Projected
2020	21.0/874.5(Ha) Projected

Forecasted revenue and yield per hectare for financial year 2017/2018, 2018/2019 and 2019/2020 was made drafted and monitored by the estate manager.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 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.

Summary Annual Replanting Programme from 2018 to 2020 for Lubok Segintah Estate prepared by En Mohamad Nasir, Estate Manager. Annual Replanting Programme made available as below:

REPLANTING YEAR	FIELD NO/YEAR/CLONE	TOTAL HECTARE
2019	93A/1993/DXP HMPB & 08G/2008/DXP GH500	8 Ha
2020	93A/1993/DXP HMPB & 03/2003/DXP GH500 & 08F/2008/DXP GH500	28 Ha
2021	90A/1990/DXP HMPB & 93B/1993/DXP HMPB & 04A/2004/DXP GH500	20 Ha
2022	93B/1993/DXP HMPB & 99B/1999/DXP GH500	22 Ha

Long term annual replanting programme developed by the estate management, and as per interview with estate manager, he monitors the replanting programme as at when needed.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

- Indicator 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.

Summary 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. Sighted in annual budget year 2019, there is estimated expenditure for the year 2019 made available. Sighted analysis of expenditure for the year 2019, as sampled below:

Details	2019
Planting Material	DXP HMPB/DXP GH500/CALIX600/
Crop Projection	Last Financial Year 17,000 MT (2018) Projection this Financial 17,000 MT
Estimated Yield For 2029/2020	2019 (20.72) / 2020 (21.00)

Documented business plan was made available and closely monitored by the estate manager.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

- Indicator 4** The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.

Summary Estate performance is recorded on monthly basis and Neoh Choo Ee Sdn Bhd budget final year 2019 is made available. The monitoring to achieved the target is effectively implemented such field monitoring and enforcement of all SOP. implemented management plan and their achievements of goals and objectives which are regularly monitored by Board of Directors by Monthly Accounts Audit and also by Plantation Agencies Sdn Bhd (who are external consultants) via half yearly internal Audit.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 3 Transparent and fair price dealing

Indicator 1 Pricing mechanisms for the products and other services shall be documented and effectively implemented.

Summary Record seen in estimated income and expenditure statement for year 2018 & 2019, stated the prices of FFB [CPO & PK]. Seen agreed contract between harvesting contractor and Neoh Choo Ee & Co Sdn Bhd, Lubok Segintah Estate dated 1st August 2019 which specifies the Rates as per schedule attached to the contract.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.

Summary All contracts are kept in estate office. Sighted the contract Agreement signed by contractor and Neoh Choo Ee & Co Sdn Bhd, Lubok Segintah Estate. As evidence, sampled:

- Spraying contractor
- FFB Harvester contractor
- FFB Transporter contractor

Found details on payment and the frequency of payment stated in contract, as seen payment will be made within 14 days upon submission of the monthly statement/invoice.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Criterion 4 Contractor

Indicator 1 Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.

Summary All the contractors are aware that estate will be certified under MSPO. Therefore, the contractor has been informed by estate management to follow the MSPO standard requirement. Sighted "Penerangan Tentang MSPO"- dated 12th December 2017 at Lubok Segintah Estate Main Office. Attendance record is available. Contractors attended training on 13th March 2018 at Lubok Segintah Estate, sighted attendance record. During stakeholder meeting, interviewed the contractor, he/she understands the MSPO requirements and act accordingly.

In Compliance ☒ **Yes** ☐ No ☐ Not Applicable

Indicator 2 The management shall provide evidence of agreed contracts with the contractor.

Summary All the contractors are aware that estate will be certified under MSPO. Therefore, the contractor has been informed by estate management to follow the MSPO standard requirement. Clauses in the memorandum of Agreement between Lubok Segintah Estate and contractors requiring them to understand the MSPO requirements and shall provide the required documentation and information if needed. Given below are the clause number where the MSPO requirements is stated in Addendum item (iii) and Item 7(b) of the contract. During stakeholder meeting, interviewed stakeholders and contractors and they able to demonstrate their understanding on MSPO requirements to comply with and act accordingly.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 3 The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.

Summary The estate was audited by Global Gateway Certifications Sdn Bhd MSPO auditor on 21st August 2019 (Stage 1) and 25th September 2019 (Stage 2). Sighted audit plan which have been accepted address to Estate Manager. All the auditors are qualified MSPO auditor. As per agreed, the company accept the GGC MSPO Auditors to verify through a physical inspection if required for audit purposed.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

Indicator 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.

Summary Estate verified the work done by the contractors before all the payment paid to the contractors. Estate also inspect the contractor's workers. As per interviewed and also during site visit, the workers aware with OSH requirement. As example, the workers wear the PPE during the work task that given to them. Field supervisor will physically check the work done at the site based on the invoiced (Job carried out) to verify on work performed to release payment to contractor.

In Compliance ☒ **Yes** ☐ **No** ☐ **Not Applicable**

2.7 Principle 7: Development of new planting

Criterion 1 Oil palm shall not be planted on land with a high biodiversity value

Indicator 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.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ **Yes** ☐ **No** ☒ **Not Applicable**

Indicator 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.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Criterion 2	Peat land
Indicator 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.
Summary	At this moment, there were no new plantings involving peat area. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Criterion 3	Social and Environmental Impact Assessment (SEIA)
Indicator 1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 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.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 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.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Criterion 4 Soil and topographic information

Indicator 1 Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Indicator 2 Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Criterion 5 Planting on steep terrain, marginal and fragile soils

Indicator 1 Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Indicator 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.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Indicator 3 Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Criterion 6	Customary land
Indicator 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.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 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.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 4	The owner of recognized customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 5	Identification and assessment of legal and recognised customary rights shall be documented.
Summary	There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Indicator 7 The process and outcome of any compensation claims shall be documented and made publicly available.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

Indicator 8 Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development.

Summary There were no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Lubok Segintah Estate.

In Compliance ☐ Yes ☐ No ☒ **Not Applicable**

2.8 Details of Audit Findings

Details Non-Conformity

- See Appendix B -

Details of Area of Concern

- See Appendix B -

Details of Noteworthy / Positive Findings



- 1) The estate managed to provide full commitment during the entire audit process.
- 2) Top management continuously establishes directions for the middle and upper management to execute in ways to comply with the MSPO management system in future.
- 3) Contractors are paid within the agreed timeframe, and contract agreement is available between both parties.
- 4) Estate are cooperative with surrounded schools, by providing donations, facilities and etc.
- 5) The management is highly committed to comply the MSPO system by adopting continuous improvement programs.
- 6) Relationship between the surrounding smallholders and villagers are well maintained.
- 7) Signages throughout office, chemical area and in the field sites, effectively maintained and appropriate to the needs of the process.
- 8) Good positive feedback received from internal and external stakeholders.

Appendix A: Audit Plan


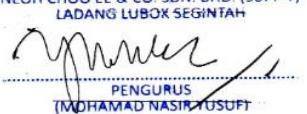
AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
25 th September 2019	08:00 – 09:00	Centralize Opening Meeting at Neoh Choo Ee & Co. Sdn Bhd: <ul style="list-style-type: none"> Presentation by the manager/coordinator Presentation by Lead Auditor. Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation – where applicable). 	SP	NA/MAS
	09:00 – 13:00	Neoh Choo Ee & Co. Sdn Bhd ➤ Document Audit: <ul style="list-style-type: none"> Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc. 	SP	NA/MAS
	10:30 – 12:30	➤ Estate inspection: <ul style="list-style-type: none"> Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc. 	SP	NA/MAS
		Centralize Stakeholder Consultation (Neoh Choo Ee & Co. Sdn Bhd - Office)	SP	NA/MAS
	13:00 – 14:00	➤ Lunch	SP	NA/MAS
	14:00 – 15:30	➤ Continue document review <ul style="list-style-type: none"> Public documents, SOPs, Policies, Internal audit, Production & Supply chain records, FFB pricing, Review on SEIA documents and records, payment records, complaint records, workers records, training records, permits, CIP, etc. 	SP	NA/MAS

	15:30 – 16:00	➤ Verify any outstanding issues and auditor discussion.	SP	NA/MAS
	16:00 – 17:00	Centralize Closing Meeting at Neoh Choo Ee & Co. Sdn Bhd <ul style="list-style-type: none"> ➤ Chaired by the audit Lead Auditor • Welcome and introduction by the Lead Auditor • Presentation of findings by the audit team • Questions & answers and Final summary by Lead Auditor ➤ End of assessment 	SP	NA/MAS

Appendix B: Non-Conformity details

Non-Conformities Identified During This Audit			
Major Nonconformities:	Non-was raised during this audit.		
Minor Nonconformities:	The following NC's were raised for this audit.		
Company Name	Neoh Choo Ee & Co. Sdn Bhd		
Stage of Audit	Initial Stage 1	<input type="checkbox"/>	Initial Stage 2
	Surveillance	<input type="checkbox"/>	Recertification
Audited Standard	Part 3: General Principles for Oil Palm Plantations and Organized Smallholders		
Client Number	GGC-AC1-MSPO-2019		
NC No. / Ref.	AC1/MSPO/MINOR/01	Date Detected	25 th September 2019
Site(s) concern	Lubok Segintah Estate	Target Completion	Next Surveillance audit
Normative Reference and Requirement	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.		
NC Type	<input type="checkbox"/> Major <input checked="" type="checkbox"/> Minor <input type="checkbox"/> Area of Concern		
Description of Non-Conformity	Incomplete record sighted.		
NC Objective Evidence:			
Complaint form is made available at the publicly assessable area, however, the complaint form does not seek acknowledgement from the complainant after resolving the issue.			
Lead Auditor Signature:		Client Signature:	
		 <small>NEOH CHOO EE & CO. SDN. BHD. (3077-T) LADANG LUBOK SEGINTAH PENGURUS MUDHAMAD NASIR RUSUFT</small>	
Root cause Analysis (to be filled by client):			
Corrective action planned (to be filled by client):			
Preventive Action (to be filled by client):			

Review of corrective/preventive action (to be filled by Lead Auditor)	
Will be further verified during annual surveillance audit.	
NC Closed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Site verification: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date Verified:	Lead Auditor Signature:

Company Name	Neoh Choo Ee & Co. Sdn Bhd			
Stage of Audit	Initial Stage 1	<input type="checkbox"/>	Initial Stage 2	<input checked="" type="checkbox"/>
	Surveillance	<input type="checkbox"/>	Recertification	<input type="checkbox"/>
Audited Standard	Part 3: General Principles for Oil Palm Plantations and Organized Smallholders			
Client Number	GGC-AC1-MSPO-2019			
NC No. / Ref.	AC1/MSPO/MINOR/02	Date Detected	25 th September 2019	
Site(s) concern	Lubok Segintah Estate	Target Completion	Next Surveillance audit	
Normative Reference and Requirement	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.			
NC Type	<input type="checkbox"/> Major <input checked="" type="checkbox"/> Minor <input type="checkbox"/> Area of Concern			
Description of Non-Conformity	Incomplete record sighted.			
NC Objective Evidence:				
Training needs analysis 2019 is made available. However, there is an insufficient identification of training needs analysis for all employees.				
Lead Auditor Signature:		Client Signature:		
		 NEOH CHOO EE & CO. SDN. BHD. (3077-T) LADANG LUBOK SEGINTAH PENGURUS (MOHAMAD NASIR ROSUFI)		
Root cause Analysis (to be filled by client):				
Corrective action planned (to be filled by client):				

Preventive Action (to be filled by client):	
Review of corrective/preventive action (to be filled by Lead Auditor)	
Will be further verified during annual surveillance audit.	
NC Closed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Site verification: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date Verified:	Lead Auditor Signature:

Area of Concern:	No area of concern was raised for this audit.
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Appendix C: List of Stakeholders Contacted

Attendance List

Internal Stakeholders

- 1) Lubok Segintah Estate management team and staff
- 2) Gender Committee Representatives
- 3) Male and Female workers
- 4) Workers Representatives
- 5) Foreign Workers Representatives

External Stakeholders

- 1) SK Seri Wangsa
- 2) SJK(T) Lubok Segintah
- 3) BOMBA Sukarelawan Kuala Ketil
- 4) Ladang Bukit Selambau
- 5) FFB Transporter
- 6) FFB Harvester Contractor
- 7) Backhoe, JCB Contracator
- 8) Tadika Kemas
- 9) Temple representative
- 10) FFB Suppliers
- 11) Local Communities
- 12) Villagers