

GLOBAL GATEWAY CERTIFICATIONS

MALAYSIAN SUSTAINABLE PALM OIL (MSPO)

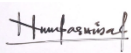


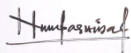

CERTIFICATION AUDIT REPORT

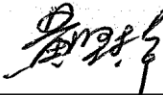
Part 3 : General Principles for Oil Palm Plantations and Organized Smallholders

Wong Kong & Son Sdn Bhd
[Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd]

-Group Certification-

MAIN ASSESSMENT AUDIT
12th – 13th March 2020

Revision History					
Rev	Date	Description	Performed by	Role	Signature
A	06/05/2020	Issued as Draft Report	Nurulashida bt Mohd Saad	Lead Auditor	
A	11/05/2020	Peer Review 1 Comments	Remi bin Rasidi	Peer Reviewer 1	
A	20/05/2020	Peer Review 2 Comments	Nzri bin Rasidi	Peer Reviewer 2	
B	26/05/2020	Issued as Final Report	Nurulashida bt Mohd Saad	Lead Auditor	
B	10/06/2020	Final Report Approved	Muhd Jamalul Arif bin Hamid	Certifier	

Acknowledgment by Wong Kong & Son Sdn Bhd					
Rev	Date	Description	Management Representative	Role	Signature
B	09/06/2020	Acceptance of the contents	WONG CHIN CHEE	DIRECTOR	

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**Certification Scope**

Global Gateway Certifications Sdn. Bhd. (GGC) has conducted the Certification Assessment of **Wong Kong & Son Sdn Bhd.** During this **Main Assessment Audit (Stage 2)**, the audit team were briefed by the Company representative, of the supply base disposition.

This assessment was conducted onsite on **12th and 13th March 2020** 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"**.

Company details and Contact information

Company Name	Wong Kong & Son Sdn Bhd
Business Address	76 Jalan Peel, 55100, Kuala Lumpur
Contact Person	Mr Wong Chin Chee / Ms Doris Chua
Office Telephone	03-9284-9922
E-Mail	wong.chinchee@gmail.com / pinlian4141@gmail.com

Certification Unit

Name of the Certification Unit

No	Name of the Certification Unit	Site Address	GPS Reference of the site office	
			Longitude	Latitude
1.	Sutra Biru Sdn Bhd	Lot 936, Mukim Triang, 28300 Bera Pahang	102.410062	3.312402
2.	Y&T Plantation Sdn Bhd	Lot 940, Mukim Triang, 28300, Bera Pahang	102.416923	3.309349

MPOB License Information

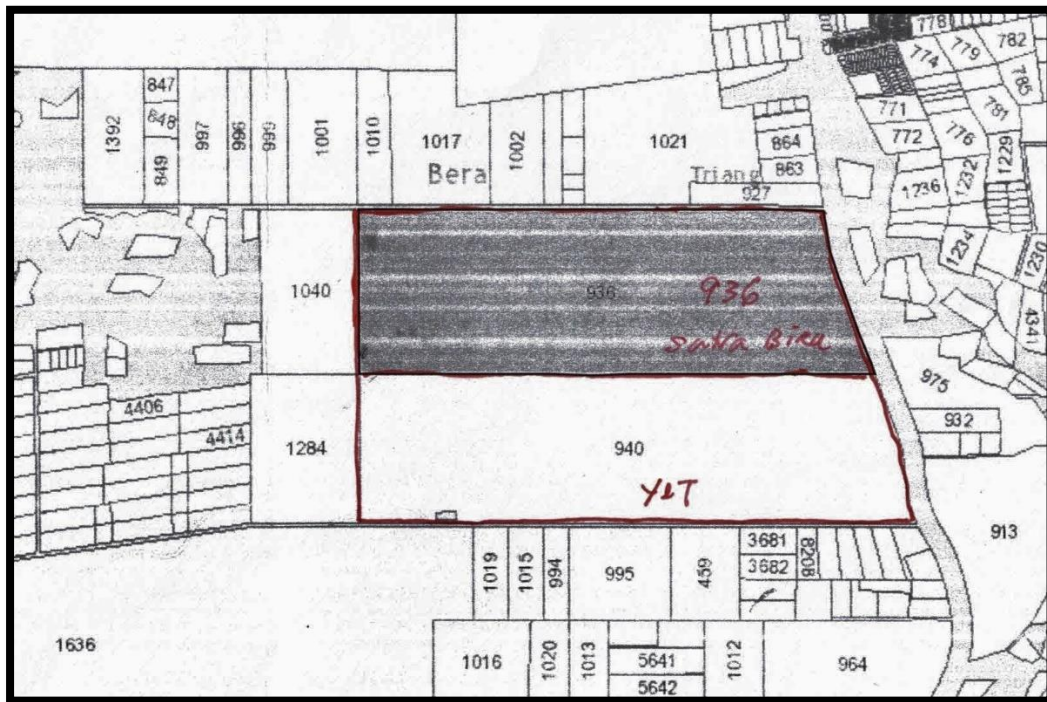
No	Name of the Site	LICENCE NUMBER	EXPIRY DATE	SCOPE ACTIVITY
1.	Sutra Biru Sdn Bhd	504630-302000	31/12/2020	Menjual dan Mengalih (FFB)
2.	Y&T Plantation Sdn Bhd	501799-102000	30/11/2020	Menjual dan Mengalih (FFB)

Others Sustainability Certification

No	Name Of The Site	Others Sustainability Certifications
1.	Sutra Biru Sdn Bhd	NIL
2.	Y&T Plantation Sdn Bhd	NIL

Map Showing Geographical Location

1) Wong Kong & Son Sdn Bhd estate map



Production Area, Actual and Projected FFB Production (MT)

Name of the Certification Unit	Area Summary (HA)		
	Certified Area (per Land Title)	Planted	Mature
Sutra Biru Sdn Bhd	202.4437	202.4437	102.00
Y&T Plantation Sdn Bhd	202.3425	202.3425	173.00

Name Of The Supply Base	Area Summary (HA)		
	Conservation Area	HCV	Others
Sutra Biru Sdn Bhd	n/a	n/a	n/a
Y&T Plantation Sdn Bhd	n/a	n/a	n/a

Name of the Certification Unit	FFB Summary (MT)		
	Projected from last audit	Actual Production for 12 Months [February 2019-January 2020]	Projected Production for next 12 Months [February 2020-January 2021]
Sutra Biru Sdn Bhd	NIL	2885	3166
Y&T Plantation Sdn Bhd	NIL	3294	4555

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-WKSSB001-MSPO-00-2020
Initial certificate issued date	10 th June 2020
Certificate expiry date	09 th June 2025
Stage 1 assessment date	19 th December 2019
Stage 2 / Main Assessment	12 th 13 th March 2020
Annual Surveillance 1 [ASA 1]	February 2021
Annual Surveillance 2 [ASA 2]	February 2022
Annual Surveillance 3 [ASA 3]	February 2023
Annual Surveillance 4 [ASA 4]	February 2024

Qualification of the Lead Assessor and Assessment Team

Lead 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. Able to speak and understand Bahasa Malaysia and English.

Auditor

Name: Mohd Fadzli bin Bistamam

Post graduate qualification in Agricultural Engineering with more than 7 years working experience in Oil Palm Plantation Industry. More than 7 years of working experience in Oil Palm Plantation Industry with skills in Good Agricultural Practices (GAP) and Integrated Pest Management (IPM). Experience in managing estate workers, handling of mineral and peat soil and knowledgeable in chemical control of weeds and Pest & Diseases in Oil Palm Plantation Sector.

Fully trained in similar agriculture certification programs such as RSPO, MSPO and ISCC. Completed and certified in ISO 9001:2015, RSPO Lead Auditor Course, MSPO Training and ISCC Basic Training. Thus, became qualified Lead Auditor for the above programs. Involved in Oil Palm Sustainability Audit since year 2016. Involved in audits conducted in Malaysia, Indonesia, Papua New Guinea, Ivory Coast, India and Singapore. Able to write and speak in Bahasa Malaysia and English.

Auditor

Name: Mohd Razib bin Mohd Noor

Competent marine engineer with more than 30 years of working experiences in a various plantation company in Malaysia, Papua New Guinea and Indonesia. Having a skill in Good Milling Practices (GMP) including the crop quality control. Qualified as Auditor for MSPO certification by SIRIM since 2018. Completed the ISO 9001:2015 Quality Management System Lead Auditor course by TOMC in May 2018 and MSPO SCCS Auditor by SIRIM in July 2019 respectively. Experienced in both palm oil mill and kernel crusher plant management, specifically boiler and process control. Member of GGC MSPO audit team. Able to speak and understand Bahasa Malaysia and English.

Audit Methodology

For **Wong Kong & Son Sdn Bhd**, there are two estates were assessed during the assessment with no sampling is required. The estates are Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd. 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.

Audit Plan Information

Audit Date	12 th and 13 th March 2020
Name of site(s) visited	Wong Kong & Son Sdn Bhd
Total number of man-days spent	6 man-days

Audit Result Summary Findings

Category	Numbers	Status (Closed/Open/Not Applicable/No Action Requires)
Major Nonconformities	2	Closed
Minor Nonconformities	1	Open
Area of Concern	1	No action requires
Noteworthy /Positive Comments	4	No action requires

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, the stakeholder consultation shall be carried out in stage 2 and recertification audit cycle 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 3rd February 2020 and as to accommodate a stakeholders' consultation meeting for the estate. Therefore, it was conducted on 12th March 2020 at Sutra Biru Sdn Bhd to gather information from the local communities in accordance with 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.

The aim of stakeholder consultation is to ensure that the MSPO requirements are continuously implemented and adhere to, as well as other aspects that they considered could be improved. However, in surveillance audit, the consultation may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit. The auditor begin consultation with brief explained on the purpose of the audit, interviewed and record comments made by the stakeholders. The comments were verified with the estate management before incorporating into the assessment findings. The details is 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.	Stakeholders A (Workers)	<ul style="list-style-type: none"> Have good understanding about MSPO. The company has good relationship with the workers and there is no issue with the company. 	No action requires	Positive findings
2.	Stakeholders B (Contractor)	<ul style="list-style-type: none"> Understood the agreement with the company. The contractor has good relationship and there is no issue with the company. 	No action requires	Positive findings

Recommendation

Wong Kong & Son Sdn Bhd [estates] are located in Mukim Triang, Pahang. The company's headquarters is in Jalan Peel, Kuala Lumpur. 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 Wong Kong & Son Sdn Bhd. The 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 Non-conformities raised to the facility that being audited.

Since the audit objectives as mentioned in the audit plan have been achieved and assessment resulted of 2 Major NC, 1 Minor NCs and 1 Areas of concern were raised. Major nonconformance has successfully closed on 6th of May 2020. Further verification for Minor nonconformance is required during the next surveillance audit.

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 Wong Kong & Son Sdn Bhd.

Date of Next Surveillance Audit

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

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.

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**

Wong Kong & Son Sdn. Bhd has established MSPO Policy dated on 22nd October 2019 signed by the Managing Director. The policy states that the company is committed to implementing the following sustainable practices:

- P1 Management commitment and responsibility
- P2 Transparency
- P3 Compliance to legal requirements
- P4 Social responsibility, health, safety and employment condition
- P5 Environment, natural resources, biodiversity and ecosystem services
- P6 Best practices
- P7 Development of new planting
- To continue to improve operations in line with social, environmental and economic aspects
- Ensure protection and conservation for High Biodiversity value area
- Ensure protection and preservation of rare threaten or endangered species
- Ensuring that this policy of sustainability is disseminated and understood by all employees and stakeholders.

Interviewed with the contractor confirmed that he has been briefed on the MSPO requirement and implementation by the management.

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

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

The MSPO Sustainability policy dated on 22nd October 2019 signed by the Director developed by Wong Kong & Son Sdn. Bhd. emphasizes on commitment to continual improvement as stated at the second point of "To continuously improve our operations in line with social, environmental and economic aspects".

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 Wong Kong & Son Sdn. Bhd. has established Yearly Internal Audit Plan for 2019 prepared by Ms Doris Chua and approved by Mr Wong Chin Chee, Director. Frequency of internal audit is once a year

The Internal Audit for 2019 was carried by Mr Subramaniam (Consultant from GSS) on 23rd October 2019. Audit criteria were based on the MSPO Part 3: General Principles for Oil Palm Plantations and Organized Smallholders and three (3) Non-Conformities were raised during the internal Audit.

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 Sighted an Internal Audit Procedure has been established as Doc. No: MSPO-01, rev:0, dated 09th November 2019 and prepared by Ms Doris Chua.

The Internal Audit for 2019 was carried by Mr Subramaniam (Consultant from GSS) on 23rd October 2019. Audit criteria were based on the MSPO Part 3: General Principles for Oil Palm Plantations and Organised Smallholders and three (3) Non-Conformities were raised during the internal Audit. Actions taken on the nonconformity raised as below:

No	Non -conformances	Action Taken
1	Management Review Meeting not conducted	Management review was carried out on 6.12.2019.
2	Stakeholder consultation not done	The stakeholder communication survey was carried out and closed on the 15.12.2019
3	CHRA not available	The CHRA assessment conducted from the 2.12.2019 and completed on 2.1.2020 by Dr SivaKumar al Chinnasamy CHK Murni Services Sdn Bhd

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

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

Summary Sighted Internal Audit Report for Sutra Biru Sdn Bhd and Y & T Plantation Sdn Bhd dated 23rd October 2019 respectively. The report was prepared by Mr Subra (Lead Auditor). Summarily both of the estates had 3 similar nonconformities findings. There were: -

1. Management review was not conducted.
2. Stakeholder consultation was not conducted
3. The CHRA assessment was done

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 Sighted Management Review Meeting was conducted for both Sutra Biru Sdn Bhd and Y & T Plantation Sdn Bhd respectively, dated 6th December 2019. The report was prepared by Ms Doris Chua and approved by Mr. Wong Chin Chee (Chairman).

The following were discussed during the management review meeting

1. MSPO Implementation & Documentation Procedures
2. MSPO Policies
3. Internal Audit Results
4. Continual Improvement
5. Stakeholder Consultation
6. Safety & Health
7. Employment Condition
8. Waste Management
9. HBV
10. Conclusion

For para 2, The MSPO policies had been translated to mandarin for the staff/workers understanding.

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 For Sutra Biru Sdn Bhd, the company has established its action plan as documented in "Wong Kong & Son Sdn Bhd / Sutra Biru Sdn Bhd: Continual Improvement Plan (CIP) – 2019-2020". The estate identified 8 improvement areas. Sampled are:

1. PPE Usage and awareness
2. Safety Signage and Training
3. Cleanliness and hygiene in workers housing
4. Reduction on Scheduled Waste generation

Elaborated further for the item no.4, the planned activities of eSwiss registration for DOE requirement was not yet conducted. The detail is as follows: -

No.	Improvement aspect	Planned activities	Date line	Person in charge	Status
4	Reduction on the schedule waste generation	1. Identify source 2. Storage and recording 3. eSwiss	31.1.2020	manager	1. identified 2. implemented 3. not completed

However, the eSwiss of DOE requirement was yet to be registered in April as explained by the management.

As for Y&T Plantation Sdn Bhd, the company has established its action plan as documented in "Wong Kong & Son Sdn Bhd / Y&T Plantation Sdn Bhd: Continual Improvement Plan (CIP) – 2019-2020". The estate had identified 8 improvement areas. Sampled are:

1. Reduction on domestic waste
2. Zero burning
3. Stakeholder consultation
4. Road repair and maintenance

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 As per interview with the Estate staff, the estate maintained with the current implementation and no new information or techniques is being implemented as at current. This has been crossed checked during the site visit at the estate.

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 There are no new technology/Systems were implemented or adopted, as such there is no planning for new practices was observed during this audit. Management maintained with the current implementation.

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 Wong Kong & Son Sdn Bhd has established a Stakeholders Consultation and Communication Procedure dated 9th November 2019 Ref No: MSPO – 03 prepared by Ms Chua Yay Lim and approved by Mr Wong Chin Chee, Director.

The company was unable to gather all the Internal and External stakeholders to disseminate the information on MSPO Sustainability Compliance. As such all communication on MSPO related matter was carried out during the distribution of the "Soal Selidik Penilaian Pihak Kepentingan" forms.

Sighted stakeholders meeting minutes dated 29th November 2019 to disseminate the information on MSPO Compliance. The said Stakeholders meeting are as follows:

Stakeholders who attended the briefing are:

NO	STAKEHOLDES NAME	DESCRIPTION
1	En Abdul Muhaimin bin Yusof Balai Polis Mengkarak	External Stakeholder
2	Pn Zahiyah bt Ahmad Jururawat Masyarakat Klinik Desa Mengkarak	External Stakeholder
3	Mr Goh Choon Perng Contractor	External Stakeholder
4	Mr Tan Chi Tin Neighbour	External Stakeholder
5	Mr Wong Kian Wah (Mandore)	Internal Stakeholder
5	Mr Rengasamy a/l Penugopal (Field Worker)	Internal Stakeholder
6	Ms Kamisah bt Lokmat	Internal Stakeholder

Sighted Soal Selidik Penilaian Pihak Kepentingan" forms distributed to stakeholders.

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 The Company has established a list of documents which are Publicly (non-confidential) and not Publicly available (confidential) dated 7/10/2019 prepared by Ms Chua Yay Lim, Project Manager and approved by Mr Wong Chin Chee, Director. Given below are some sampled confidential and non- confidential documents.

CONFIDENTIAL DOCUMENTS

NO	DOCUMENT	STATUS
1	Profit & Loss Accounts	Confidential
2	Return on Investment	Confidential
3	Financial Data	Confidential

NON-CONFIDENTIAL DOCUMENTS

NO	DOCUMENT	STATUS
1	MSPO Policies	Non-Confidential
2	FFB Delivery records	Non-Confidential
3	Continual Improvements Plans	Non-Confidential

Company policies are found to be publicly displayed on estate notice boards.

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 Wong Kong & Son Sdn Bhd has established a Stakeholders Consultation and Communication Procedure dated 9th November 2019 Ref No: MSPO – 03 prepared by Ms Chua Yay Lim and approved by Mr Wong Chin Chee, Director.

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 management has appointed Ms Chua Yay Lim and Mr Lim Yong Kee, Estate Manager as the person in-charge of transparency vide letter dated 22nd October 2019 approved by Mr Wong Chin Chee.

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 The Company has established an internal and external stakeholders list dated 2/12/2019 prepared Chua Yay Lim and approved by Mr Wong Chin Chee, Director. Given below are some sampled list of stakeholders (internal & external) has been categorized as follows

Internal stakeholders

1. Employees

External Stakeholders

1. Contractors
 - Mr Goh Choon Wee (Harvesting)
2. Surrounding Community
 - Chua Lin Teck
3. Government Department
 - Immigration Department
 - Bomba
 - Balai Polis Mengkarak

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 Wong Kong & Son Sdn Bhd (Holding Company of Sutera Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established FFB Traceability procedure document Ref No MSPO-04 dated 9th November 2019 prepared by Ms Chua Yay Lim and approved by Mr Wong Chin Chee, Director.

FFB harvested in both estates are sent to appointed FFB collection center (Ex: Eng Guan Agriculture Sdn Bhd) as per weighbridge ticket No: 054292, dated 31.01.2020.

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

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

Summary Regular inspections will be conducted by Field Supervisor and Mr Lim Yong Kee, Estate Manager to ensure compliance with the established traceability system. Implementation on the traceability procedure is also verified during the Internal Audit conducted on 23rd October 2019 reported by Mr Subramaniam (consultant from GSS).

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

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

Summary The management has appointed Mr Wong Kian Wah/Mr. James Lim as the person in-charge of Traceability via letter dated 23rd October 2019 approved by Mr Wong Chin Chee, the company Director.

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

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

Summary Sighted Records of sales, delivery, or transportation of FFB. Sample taken for:

Outgoing FFB dated 30.01.2020
Chit No: 8886
Bil: Y/T 43
Block: 105

Outgoing FFB dated 30.01.2020
W/B ticket No: 0008381
Buyer: Son Yi Oil Palm Sdn Bhd
Product: FFB
Net Weight: 3,430 MT

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 operations are following the applicable local, state, national and ratified international laws and regulations. Sighted and verified licenses applicable to Wong Kong & Son Sdn Bhd. as follows:

- MPOB License:
Sutra Biru Sdn Bhd
No Lesen: 504630302000
Keluasan: 127.3 Hektar.
Validity: 01/01/2020 – 31/12/2020
- Perakuan Pemerbadanan Syarikat Sendirian:

Sutra Biru Sdn Bhd
Company No: 130806-U

- MPOB License:
Y&T Plantation Sdn. Bhd.
No Lesen: 501799102000
Keluasan: 161.9Hektar.
Validity: 01/12/2019 – 30/11/2020
- Perakuan Pemerbadanan Syarikat Sendirian:
Y&T Plantation Sdn Bhd
Company No: 132853-P

In Compliance ☒ Yes ☐ No ☐ Not Applicable

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

Summary Sighted Legal Register latest update was on 10th November 2019 as prepared by Mr Subramaniam and approved by Mr Wong Chin Chee, Director.

Sampled Laws applicable to Wong Kong & Son Sdn Bhd which applicable to both estate are:

1. Occupational Safety and Health Act 1994.
2. Employment Act 1955
3. Industrial Relations Act 1967
4. Minimum Wage Order (Amendment) 2020
5. Pesticide Act 1974 (Act 149)
6. Passport Act 1996
7. Children and Young Persons (Employment) Act 1966

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 Any changes to legal requirements are tracked by means of periodic review and evaluation on the Laws & regulations list to ensure that any new/addition as well as changes and amendment are captured and updated, through the following manner:

1. Enquiring the laws books publisher
2. Communication with law/enforcement officers
3. 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 The management has appointed Ms. Doris Chua as the person responsible to monitor compliance and to track and update changes in regulatory requirements for Wong Konmg & Son Sdn Bhd via letter, "Appointment as MSPO Compliance to Legal Requirements" dated 22nd October 2019 approved by Mr Wong Chin Chee, (Director).

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 As per interview with the management, the oil palm cultivation activities do not diminish the land use rights of other users. This has also being cross-checked as there is no complaint lodged on the land right issues as to-date.

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

Indicator 2 The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.

Summary Sighted the Quit Rent for:

Sutra Biru Sdn Bhd	Y&T Plantation Sdn Bhd
Lot: 0000936 Keluasan: 202.4437Ha Location: Mukim Triang Latest payment date: 22/04/2019	Lot: 0000940 Keluasan: 202.3425Ha Location: Mukim Triang Latest payment date: 22/04/2019

However, Evidence of legal ownership or lease, history of land tenure and the actual use of the land are not made available during the audit. Thus, a non-conformance is raised.

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

Indicator 3 Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.

Summary The company has clearly demarcated and visibly maintained Legal perimeter boundary markers such as trenches and boundary stone on the ground. This has been verified during the site visit conducted.

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. No disputes have been recorded in the estate area. This has been verified during the stakeholder meeting and there is no complaint on disputes being lodged as to-date.

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 As per interview with Mr Wong Chin Chee (Director), there is No customary land issues with both estates as there is no customary land in or surrounding the estates' landholdings. There are also no land disputes or claims involving these estates.

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' landholdings. There are also no land disputes or claims involving these estates as to-date.

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' landholdings. There are also no land disputes or claims involving these estates as to-date. The company has proper legal land title 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

Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has conducted a Social Impact Assessment dated 2nd December 2019 by Ms Doris Chua (MSPO coordinator) and verified by Mr Wong Chin Chee (Director).

The SIA survey forms were distributed on 2nd December 2019 involving 1 internal participants (Mandores) and 10 external participants (i.e Bali Polis Mengkarak, Klinik Desa Mengkarak, Balai Bomba dan Penyelamat Triang and contractor).

Sighted the SIA report is made available as prepared by Ms. Doris Chua (MSPO Coordinator). The assessment is primarily focused on the identification of significant social impacts from the estate's operation. It is concluded that there are no significant negative impacts identified. However, the management will continuously focus on improving the social aspects of the stakeholders.

The Social Impact Assessment for Wong Kong & bSon Sdn Bhd have identified the positive impacts and outlined the Management Plan to promote and maintain the positive impacts. No negative impact identified. Sampled positive impacts identified from the Social Impact Assessment are:

SOCIAL IMPACT	RESOLUTION / MITIGATION ACTION	DEADLINE	PIC
Awareness and knowledge on MSPO (LOW)	To plan annual awareness programme	On going	Estate Manager
Commercial and economic uplifting (MEDIUM)	To advertise job vacancy to local residents and publicize in newspaper.	On going	Estate Manager

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

Criterion 2	Complaints and grievances
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Indicator 1	A system for dealing with complaints and grievances shall be established and documented.
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Summary

Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established a procedure on handling complaint and grievance as referred to Stakeholder Communication & Consultation procedure Document Ref No: MSPO-03 dated 9th November 2019. The procedure is prepared by Ms Chua Yay Lim and approved by Mr Wong Chin Chee (Director).

Sighted internal stakeholders meeting minutes dated 29th October 2019 to disseminate the information on MSPO Sustainability Compliance and company's policies establishment. Internal Stakeholders meeting are as follows:

Date: 29/10/2019
 Venue: Estate's Office.
 Attendance: 7 internal stakeholders

As a proactive measure Ms Dorris (MSPO coordinator) has met the external stakeholder to explain on the MSPO sustainable compliance. Sampled of the stakeholders met are:

NO	NAME	STAKEHOLDER
1	Abdul Muhalmin bin Yusop	Ketua Polis Balai Mengkarak
2	Zahiyah binti Ahmad	Klinik Desa Mengkarak
3	Gan Chun Perng	Contractor
4	Tan Chin Tin	Wakil Kg Baru
5	Khairudin Othman	Balai Bomba dan Penyelamat Triang

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 The procedure has stated the timeline involve in the Resolution stage of : "Estate Manager will analyze and provide feedback at appropriate time frame" and "Resolution shall be made and rectification shall be decided up to reasonably practicable". The workflow is made available in (Para 5).

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 Complain form is available as referred to (Appendix 3: Grievance Form) at the Site Office Suggestion box. Alternatively, the forms can also be obtained from Mr Wong Kian Wah, (Mandore) who is easily contacted. Subsequently, their complaint and grievance will be handed over to the Head Quarters for further action. No complaint is recorded as to-date for both estates.

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 Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established Stakeholder Communication & Consultation procedure Document Ref No: MSPO-03 dated 9th November 2019, prepared by Ms Chua Yay Lim and approved by Mr Wong Chin Chee, Director

The complaint procedure has been explained to communicate on MSPO related matter. A session was carried out during the distribution of the "Soal Selidik Penilaian Pihak

Keperluan". Employees and the stakeholders were made aware that complaints or suggestions can be made any time.

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 As the company has just embarked on the MSPO Certification there is no complaints and resolutions for the last 24 months were documented.

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 Record of contribution is made available at the time of audit. Sampled contribution recorded are:

No	Date	Contribution	Recipient
1.	24/1/2020	CNY Ang Pow	Staff, workers and Mandore
2	7/2/2020	Thaipusam Ang Pow	Workers and Mandore
3	7/2/2020	Indian Temple	Indian Temple

As the company is newly embarked on the MSPO implementation, the contribution is based on an occasional basis. The company will further improve on the contribution allocation based on the stakeholder consultation.

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 Wong Kong Son Sdn Bhd has established an Occupational Health and Safety Policy dated 22nd October 2019 approved by Mr Wong Chin Chee, (Director). The policies are applicable for both Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd.

The policy has been explained to all estate workers on 29th October 2019. Some of the policy's objectives are committed on the implementation of:

- Provide and ensure a safe and healthy working environment.
- Ensure that all employees and stakeholders are given information, rules, instructions, training and supervision on safe working procedures.

- Compliance with legislative requirements, especially the Safety and Health Act 1994 and the Factory and Machinery Act 1967.
- Ensure that all contractors and suppliers comply with safety and health rules and regulations.

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

Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established an Occupational Health and Safety Policy dated 22nd October 2019 and approved by Mr Wong Chin Chee, Director.

Sighted HIRARC dated 28th October 2019 covering all activities and operations. The HIRARC is divided into 9 areas of activities namely

1. Chemical Preparation
2. Spraying
3. Harvesting
4. Manuring
5. Loading & Transporting FFB
6. Replanting Activities
7. Road Repairs
8. Driving Tractors
9. Chemical Issuance

Sighted Annual Training Plan for the company dated 2nd November 2019 covering safe working practices for the Staffs and Contract Workers.

Sighted PPE Issuance and replacement record for Mandore and workers. Sampled PPE provided are Safety Helmet, Safety Vest, Gloves, Rubber Boots and Safety Goggles.

Sighted, Standard Operating Procedure on Chemicals Handling and Chemical Storage dated 9th November 2019 is made available as prepared by Ms Chua Yay Lim and approved by Mr Wong Chin Chee.

Chemical Health Risk Assessment (CHRA) has been conducted by Dr Sivakumar a/l Chinnasamy, DOSH Registration Number HQ/08/ASS/00/250 on the 2nd December 2019. However, there is no SDS is placed in the Chemical Store as recommended in the CHRA. Sampled chemical available are Xenum 566 (Kelas III). Thus a non-conformity is raised.

The management has appointed Mr. Wong Kian Wah, Estate Supervisor as the person responsible for workers' safety and health vide letter dated 22/10/2019 approved by Mr Wong Chin Chee (Director). The appointment letter has outlined his responsibilities.

The company does not have to form a safety committee as required in the OSHA, however, employee's health, safety and welfare issues are discussed openly in the Management Review Meeting. Sighted Management Review Meeting dated 6th December 2019. The meeting are attended by Mr Wong Chin Chee, Doris Chua, James Lim and Wong Kian Wah.

Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established Emergency Preparedness and Response Procedure named "Pelan Tindakan Kecemasan" dated 26/10/19 as approved by Mr Wong Chin Chee, Director.

Records of three employees has been trained on First Aid is made available for Wong Kong & Son Sdn Bhd. Training has been conducted by Bulan Sabit Merah Malaysia Cabang Alor Gajah on 3rd February 2020.

No records on the monitoring and review of accident is made available for both estates and the company has not yet register for JKKP8 for the accident notification to DOSH. Thus, a non-conformity is raised.

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	<p>Social and Equal Rights Policy has been established by the company signed by the Company Director; Mr. Wong Chin Chee dated 22nd October 2019.</p> <p>The company are committed in implementing the social practice of “respect and protect human rights and worker’s rights (including temporary workers, contracts or foreign workers) as stated in Para 6 of the policy. The policy has been explained to all estate workers on 29th October 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 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	<p>Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established Social and Human Rights Policy dated 22nd October 2019 approved by Mr Wong Chin Chee, Director to ensure no discriminatory practices in the company. This have been clearly stated in Para 7 of the said policy</p> <p>No evidence / complaint lodged to show that Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) is engaged in or support of discriminatory practices with regards to race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>In Compliance <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable</p>
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	Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established Social and Human Rights Policy dated 22nd October 2019 approved by Mr Wong Chin Chee, Director in line with its MSPO Policy on Social and Human Rights paying all workers the statutory monthly minimum wage and overtime compensation in accordance with the current labour regulations This is clearly written in Para 7 of the policy.

The management meets legal or industry minimum standards as per the employment act and as per the Minimum Wages Order (Amendment) 2018. Sampled pay slips for the employee is:

Position: Workers

Salary thru UOB

January 2020		
Basis Salary		RM1100.00
Overtime		-
Shift Allowance		-
Gross Salary		RM1100.00
Deduction:		
EPF		-
SOCSSO		-
EIS		-
Total Deductions		-
Net Salary		RM1100.00

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

Agreed employment contract between the contractor and his employee is made available during the audit. Sampled contracts are for:

1. Name: Mr Suratno
Passport No: C1479837
Position: Harvester
2. Name: Mr Bibit
Passport No: C1479827
Position: Harvester

Sampled payslip for contractor's workers are:

February 2020		
Basis Salary	Piece rated	RM1901.44
Bonus		-
Deduction:		-
Net Salary		RM1901.44

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 The company has established records that provides an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.

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 Sighted employment contracts signed by both employee and employer. These contacts are given to all employees as indicated in the employment records. Sighted employment contract of the following employees:

1. Name: Mr Rengasamy a/I Penugopal
IC No: 630519-01-6065
Position: Staff
2. Name: Mr Lai Sai Kow
IC No: 511125-06-5145
Position: Workers
3. Name: Mrs Kamisah binti Lokmat
IC No: 690222-06-5426
Position: Workers

The employment contract consists details such as work type, salary offered, working hours, rest day, paid holiday and etc.

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 clearly stated in the respective employment contract/offer letter. Time recording system has been establish in the attendance book. The estate mandore is responsible to monitor the implementation of the system. Records is made available during the audit.

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 Mutually agreed on working hours and overtime for estate workers is made available in the Employment contract, (para 9 – Working Hours).

As per interview with Mr. Wong Chin Chee, Director overtime is performed based on mutual agreement between the employee and the management and employees are compensated at the rate applicable and meets the applicable legal requirement.

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 Workers payslip are made available at the time of audit. Payment are in line with the legal regulations and collective agreements. Sampled payslip are for:

January 2020		
Basis Salary		RM1100.00
Overtime		-
Bonus		-
Gross Salary		RM1100.00
<u>Deduction:</u>		
KWSP		RM121.00
PERKESO		RM 5.25
SIP		RM 2.10
Total Deductions		RM128.35
Net Salary		RM971.65

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 Benefits are provided as agreed in the contract agreement. As stated in the Employment letter, the workers are given the following benefits

1. Medical Benefits – Max of RM300/year
2. Yearly Bonus – based on individual / company's performance

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 Not applicable since there is no quarters provided to the workers.

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

Wong Kong Son Sdn Bhd (Holding Company of Sutra Biru Sdn Bhd and Y&T Plantation Sdn Bhd) has established Social and Human Rights Policy dated 22nd October 2019 approved by Mr Wong Chin Chee, Director to ensure no discriminatory practices in the company. This have been clearly stated in Para 9 of the said policy where the company is committed in the implementation of providing workplace free of sexual harassment, whether directly or indirectly against all workers, societies and stakeholders.

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

The company has established a Social and Human Rights Policy dated 22nd October 2019 as approved by Mr Wong Chin Chee, Director. This policy is applicable for both estates.

One of the policy's objective is:

- Respect and protect human rights and worker's rights (including temporary workers, contracts or foreign workers).

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

As per interview with the management, there are no children below ages of 18 working is allowed to work in the Estate and this was proven through checking the list of employees. The workers were clear that no one below 18 years old should be employed.

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

Sighted Annual Training Plan for the company dated 2nd November 2019 is made available as prepared by Ms Doris Chua and approved by Mr Wong Chin Chee. Sampled training planned by the estate are:

1. MSPO awareness
2. Waste management

3. Safety Reporting
4. PPE Usage

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 Sighted Training needs analysis: 2019-2020 dated 2nd November 2019 is made available during the audit. Employees identified as:

1. Manager
2. Staff
3. Mandore
4. Harvester
5. Sprayer
6. General

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 Sighted Annual Training Plan for the company dated 2nd November 2019 is made available as prepared by Ms Doris Chua and approved by Mr Wong Chin Chee. Sampled training planned by the estate are:

1. MSPO awareness
2. Waste management
3. Safety Reporting
4. PPE Usage

Sampled training with records that has been conducted are:

1. Training: MSPO SOP – BOMBA Ceramah / Demonstrasi
Trainer: Mr Khairudin bin Othman
Date: 27/11/2019
Attendees: Project Manager, Estate Supervisor, Estate Manager and Workers.
2. Training: MSPO Awareness & Policies Training
Trainer: Mr James Lim / Doris Chua
Date: 13/12/2019
Attendees: 7 Workers.

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

Wong Kong & Son Sdn Bhd has established an Environment Policy dated 22nd October 2019 approved by Mr. Wong Chin Chee (Director). Sighted policies has been communicated during the during the in house training of the Sutera Biru Sdn Bhd and Y & T Plantations Sdn Bhd estates personnel. Conducted by Mr James Lim the estate manager. Dated 29.10.2019

The Training Title was MSPO awareness and all Policies Training. The attendance list is as follows: -

No	Name	Designation
1	Lai Sai Kow	General worker
2	Lai Kim Tiong	General worker
3	Kamisah Lotmat	General worker
4	Rengasamy al Penugopal	General worker
5	Wong Kian Wah	Mandore
6.	Rojianto	Contractor
7	Redi Alfarsi	Contractor

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

Environmental management plan is included in the continuous improvement plan 2019-2020 for both estates, dated 26/11/2019 as prepared by Mr Wong Kian Wah and approved by Mr Wong Chin Chee. Sampled management plan includes:

No	Improvement subject	Planned activities	dateline	Status
1	Reduction on Schedule waste generation	1Identify source 2.Storage /record 3.eSwiss	31.1.2020	1Identified SW 2.Implemented storage 3.ongoing for registration
2	Zero burning	1.Signage 2.Inspection at line site	31.1.2020	1.Done 2.Not applicable as the workers stay outside

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 There were 15 aspects being listed in the Environmental Aspect and Impact Analysis. As sighted the analysis were all verified positives. The management plan is derived from the Environmental Aspect Impact Assessment where the positive and negative impact were well identified. The assessment includes:

1. Environmental aspect
2. Environmental Impact
3. Environmental Impact analysis
4. Mitigation Measure
5. Monitoring program

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

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

Summary Environmental impacts and mitigation measure have been included in estate Environmental Aspect Impact Assessment as sighted during the audit. The document was prepared by Mr Wong Kian Wah dated 10/11/2019.

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 Annual Training Plan (Safety, Environment & MSPO Awareness) and Annual Training _2019-2020 are made available as prepare by Ms Doris Chua dated 2nd November 2019.

The Training Title was MSPO awareness and all Policies (include the environmental matter). The training done on the 29.10.2019 by the estate manager. The attendance list is as follows: -

No	Name	Designation
1	Lai Sai Kow	General worker
2	Lai Kim Tiong	General worker
3	Kamisah Lotmat	General worker
4	Rengasamy al Penugopal	General worker
5	Wong Kian Wah	Mandore
6.	Rojianto	Contractor
7	Redi Alfarsi	Contractor

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 The meeting regarding the Environmental quality had been discussed during the management review meeting on 6th December 2019. The agenda as listed below:

1. MSPO Implementation & Documentation Procedures
2. MSPO Policies
3. Internal Audit Results
4. Continual Improvement
5. Stakeholder Consultation
6. Safety & Health
7. Employment Condition
8. Waste Management
9. HBV

Sighted in the management review report under para 8 and para 9. It discussed the waste management and high biodiversity value status and action.

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 The estate management has established a record for non-renewal energy consumption. The consumption of non-renewable energy, diesel usage has been monitored starting January 2020 onward. For the month of January, the consumption was 814 Liters against budget of 547 Liters. The over budget was mainly due to the manager vehicle higher mileages incurred.

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 The estate recorded monthly usage of diesel in the Wong Kong & Son Sdn Bhd, Diesel consumption on FFB (MT) records. Both estates have the monthly budget figure for their non-renewable energy monitoring such as diesel consumption as sighted in their yearly budget plan.

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

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

Summary Solar power are used for the electricity backup supply.

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 All wastes product been identified together in the Waste Management Plan for the year 2019-2020.

no	code	category	waste	Source of pollution
1	SW305	Schedule	Spent lubricant oil	Estate vehicles
2	SW306	Schedule	Spent hydraulic oil	Estate vehicles
3	SW408	Schedule	Contaminated soil debris or matter resulting from the spilled cleanup of schedule waste,chemical,mineral.	Spillage cleanup
4	SW409	Schedule	Disposed container, contaminated plastic bags by pesticides, chemical, mineral or schedules waste	Unused empty pesticides container ,chemical bottles
5	SW410	Schedule	Used PPE	personnel

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 Sighted a Waste management Plan is made available as referred to Waste Management Plan for the year 2019-2020. Sampled of the Management plan includes:

<i>Waste management plan for the year 2019-2020</i>						
code	category	Source of pollution	Control measure	Action	monitoring	Remarks
SW 305	Spent lubricating oil	Vehicles	Use Durable container to prevent	Monthly inventory update and fill up the DOE fifth	SW record and update	Reviewed by estate manager

			leakage or spillage. Containers that contain scheduled waste should be secured properly. Any spillage should be addressed properly. Proper labelling as third's schedule	schedule return. Notify management when the stock is 20 mt or 180 days' storage. Proper handling and management. List of generated SW and its checklist Consignment note SW store cleanliness		
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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 The management has established a procedure namely, 6.0 Safety Procedure: SP-01: Chemical Handling and SP-02: Chemical Storage are made available during the audit.

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 The empty chemical containers were returned immediately to the chemical supplier for onward disposal or recycling of used HDPE pesticide containers. The chemical supplier name is Chuan Hin Hardware (Kemayan) Sdn Bhd No99 Jln Besar 26380 Kemayan Pahang Tel : 09-2409230.

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.

Summary All of the workers are living outside of the estate perimeter, hence no domestic waste generated. The office and rubbish is collected in the bin and disposed out at the Majlis Bandaran Manjung Perak garbage collection center nearby.

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

Criterion 4 Reduction of pollution and emission including greenhouse gas

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.

Summary An assessment of all polluting activities is recorded in the Pollution Reduction and GHG Management Plan 2019 – 2020 as prepared by Ms Dorris. Sampled activities are:

Source of pollution	Environmental impact	Action taken
Emission of GHG from nitrogen fertilizer usage	Air pollution-global warming	Fertilizer application as per recommendation
Exhaust from vehicle/gen set	Air pollution	Ensure regular maintenance
FFB transportation	Air ,noise and GHG pollution	Ensure regular maintenance

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

Indicator 2 An action plan to reduce identified significant pollutants and emissions shall be established and implemented.

Summary The action plan is made available in the pollution reduction and GHG management plan: - as prepared by Ms Dorris (MSPO coordinator). Sampled management plan includes:

Sources of GHG	Action Taken	Status
Emission of GHG from nitrogen fertilizer usage	Fertilizer application as per recommendation	On going
Exhaust from vehicle/gen set	Ensure regular maintenance	On going And record keeping

The implementation has been verified during the site visit.

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

Criterion 5 Natural water resources

Indicator 1 The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water).
The water management plan may include:

- a) Assessment of water usage and sources of supply.
- b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.
- c) Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).
- d) Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.
- 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 The management has established a Water Management Plan for Sutera Biru Sdn Bhd and Y&T Plantation Sdn Bhd estates dated 20th November 2019.

Management action	Period	Responsibility
Record of water usage	monthly	manager
Water quality analysis for in and outgoing source	Not applicable	manager
Ground water table analysis if using the bore well	Not applicable	manager
Control of chemical spraying at buffer / within water course. training	New sprayer and refresher training	manager
Restoration of natural vegetation in the affected riparian area	Not applicable	manager
No bund ,weir or dam constructed across the main water way.	Not applicable	manager
Water usage optimization to reduce wastage	On going Using culvert for rain water collection	manager
Water harvesting where applicable	Ongoing upkeep of Silt pit road side drain	manager

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

Indicator 2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.
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Summary During site visit, no construction of bunds, weirs and dams across main rivers or waterways passing through an estate as there is no river crossing the estate and no bore well identified.

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).
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Summary Water harvesting practices implemented in the Estate as the Silt pits and roadside drains are constructed.

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.
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Summary The assessment on HBV habitats has been conducted by the estate manager and also the biodiversity monitoring record was sighted and updated on the 26.11.2019 by Mr James Lim and approved by Mr Wong Chin Chee.

Area identified	Management action	Monitoring/ identification	PIC	dateline	Status
Concentration of biodiversity endemic species and RTE	No significant area of HBV exists. Only wild boars. No hunting permitted	Report by workers/security. Signage installation	Estate manager	March 2020	On going
Significant Ecosystem that contain available population of naturally occurring species in natural pattern and abundance	Prohibit fishing and no chemical spraying near the water course	Training for the workers Signage No illegal entry to site	Estate manager	March 2020	On going

RTE ecosystem and habitats	Not detected	Erected proper Signage	Estate manager	March 2020	On going
Basic ecosystem services in the critical situation such as water catchment area ,erosion control of vulnerable soil and slopes	Pesticides and herbicides , fertilizer controlled application to prevent environmental overloads.	Riparian zone and best practice	Estate manager	March 2020	On going

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 Management Plan is made available for 2019-2020 for Y&T Plantation Sdn Bhd and Sutra Biru Sdn Bhd. The plan is prepared by Mr. James Lim (estate manager) dated 26th November 2019. High Biodiversity Management Plan 2019-2020 includes:-

Area identified	Management action	Monitoring/ identification	PIC	dateline	Status
Concentration of biodiversity endemic species and RTE	No significant area of HBV exists. Only wild boars. No hunting permitted	Report by workers/security. Signage installation	Estate manager	March 2020	On going
Significant Ecosystem that contain available population of naturally occurring species in natural pattern and abundance	Prohibit fishing and no chemical spraying near the water course	Training for the workers Signage No illegal entry to site	Estate manager	March 2020	On going
RTE ecosystem and habitats	Not detected	Erected proper Signage.	Estate manager	March 2020	On going
Basic ecosystem services in the critical situation such as water catchment area ,erosion control of vulnerable soil and slopes	Pesticides and herbicides , fertilizer controlled application to prevent environmental overloads.	Riparian zone and best practice	Estate manager	March 2020	On going

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 High Biodiversity Management Plan is made available for 2019-2020 for Y&T Plantation Sdn Bhd and Sutra Biru Sdn Bhd. The plan is prepared by Mr. James Lim (estate manager) dated 26th November 2019. Sampled monitoring and indicators includes:

1. Area identified
2. Management action
3. Monitoring/identification
4. Status

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 As stated in the Environmental Policy, the company is "to practice "Zero Burning" policy on new planting, replanting except in specific situation".

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 Not applicable as there is no replanting works carried out by the estate. No out-break of pest and diseases reported in the estate. Thus, no special approval needed to carry out the open 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 Not applicable as there is no open burning allowed in the estate. No replanting activities at the time of audit.

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 Not Applicable as the replanting program is not due yet and no replanting activity is conducted during the audit. Should there is any replanting activity, the old palm to be felled, chipped and stacked at every alternate avenue. The residue is then be naturally decomposed on site. The company has established a 4.0: Plantation Procedure on replanting namely, PP-01: Oil Palm Replanting as a guideline for the activity.

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 The company has established SOP on good practices as referred to:

- 4.0 Plantation Procedure which include:
 - PP-01: Oil Palm Replanting
 - PP-02: Terrace & Platform Construction
 - PP-03: Fertilizer Application
 - PP-04: Frond Stacking
 - PP-05: Maintenance of Mature Areas
 - PP-06: FFB Harvesting
- 6.0 Safety Procedure which include:
 - SP-01: Chemical Handling
 - SP-02: Chemical Storage
 - SP-03: Accident Investigation and Reporting

During site visit to harvesting (Block 84) and replanting area, all workers are following the SOP documented by the company.

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 SOP for replanting as per document PP-01: Oil Palm Replanting. During site visit conducted in hilly areas, oil palms are planted on terraces to avoid soil erosion and land slide. On the road sides, the estate is also constructing road side pits and stop bunds to avoid fast moving surface runoffs especially during raining season.

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

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

Summary Field markings have been made available using aluminum plate as sighted during field visit to the field.

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 "Wong Kong & Son Sdn Bhd Annual Budget" sheet is made available during the audit. For year 2020, example data sighted in the estate budget such as:

FFB (Sutra Biru SB): 4048.62 MT
FFB (Y&T Plantation SB): 4449.72 MT
Diesel: 3,770 Liter
Fertilizer: RM 348,000.00
Contractor payment: RM 356,930.00
Field labour charge: RM 94,920.00
Price forecast: RM 300/MT
Cost of Production: RM 816,321.00

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 As per interview with the estate manager, there is no future replanting program as the oil palm trees are still producing good yield. The latest OP replanting was in 2018 (32 Ha) in Y&T Plantation Sdn Bhd.

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 "Wong Kong & Son Sdn Bhd Annual Budget" sheet is made available for year 2020 and 2021. The budget includes the crop projection, cost of production, cost per tonne FFB and ROI. Details of the estate budget (2020) contains details such as:

FFB (Sutra Biru SB): 4048.62 MT
FFB (Y&T Plantation SB): 4449.72 MT
Diesel: 3,770 Liter
Fertilizer: RM 348,000.00
Contractor payment: RM 356,930.00
Field labour charge: RM 94,920.00
Price forecast: RM 300/MT
Cost of Production: RM 816,321.00

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 Monitoring of expenditure for the estate sighted during the audit. The monitoring is on monthly basis prepared by Mr. Wong Chin Chee. Sighted data for January 2020, where the management is recording its difference of expenditure and the explanations. Example explanation for shortage of FFB tonnage (Short of 214.00 MT): To improve budget process.

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 Pricing mechanism for the services is documented in the contract agreement under "Schedule A". Sampled contract sighted for Harvesting Contract of Palm Oil FFB made between M/S Y&T Plantation Sdn Bhd (132853-P) and Mr Gan Chun Perng. Duration of the contract is from 1st December 2019 to November 30th, 2021. The pricing stated in schedule as follows:

1. Harvesting block 74: RM 35/mt/round
2. Harvesting block 90: RM 35/mt/round
3. Harvesting block 105: RM35/mt/round

There is additional RM1.00/mt if the contractor able to harvest FFB for 2 round/month.

In Sutra Biru Sdn Bhd, contract between the estate and Mr. Gan Chun Perrng sighted dated 01.12.2019. The price agreed for FFB transport from the estate to collection center is RM 16.00/MT.

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 Contract agreement between the company Y&T Plantation Sdn Bhd and Eng Guan Agriculture Sdn Bhd dated 01.12.2019 sighted during the audit. The payment to contractor agreed is within 20 days beginning of the month.

However, Official receipt of payment to Eng Guan Agriculture Sdn Bhd (Ref. No: R5797) dated 12.12.2019 for 4 invoices issued on 30.04.2019 is sighted has exceeded 20 days payment term as agreed in the contract agreement.

Another sample taken for Invoice no: 2020-1/39 dated 31.01.2020 shown that there is no evidence of payment made until the date of audit (12.03.2020). Thus a nonconformity is raised.

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 Understanding on MSPO by estate contractors sighted as per memorandum addressed to the contractor (Eng Guan Agriculture Sdn Bhd) dated 20.11.2019. The memorandum has been signed by the contractor.

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

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

Summary Sampled contract sighted for Harvesting Contract of Palm Oil FFB made between M/S Y&T Plantation Sdn Bhd (132853-P) and Mr Gan Chun Perng. Duration of the contract is from 1st December 2019 to 30th November 2021.

Contract agreement between Sutra Biru Sdn Bhd and Eng Guan Agriculture Sdn Bhd, dated 01.03.2019 sighted during the audit. The contract is for harvesting, delivery and management of the palm oil production of FFB in Sutra Biru Estate.

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 management accepted the audit by Global Gateway Certifications Sdn Bhd as per the audit plan dated MSPO auditor on 6th March 2020 (3rd Revision).

All the auditors are qualified MSPO auditor. As per agreed, the Estate accept the GGC MSPO Auditors to verify assessment of contractors by physical inspection if required for audit purpose.

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 Work completion (FFB harvested) monitored by the estate management as per record book to record the FFB going out from both estates. All the daily weight is recorded in form "Daily record of rate / delivery of FFB". Example data for date 31.01.2020, the total FFB delivery from Y&T Plantation Sdn Bhd was 5.060 MT.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 There are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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

Indicator 2 Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.

Summary There are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

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

Indicator 5 Identification and assessment of legal and recognised customary rights shall be documented.

Summary There are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.

In Compliance ☐ Yes ☐ No ☒ **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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Indicator 7	The process and outcome of any compensation claims shall be documented and made publicly available.
Summary	There are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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 are no new plantings involving forest land or land with high biodiversity. Thus, it is not applicable for Wong Kong & Son Sdn Bhd.
In Compliance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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 management is highly committed to comply the MSPO system by adopting continuous improvement programs.
- 2) The estate management has demonstrated fully commitment during the entire audit process.
- 3) Good positive feedback received from the internal and external stakeholders.
- 4) No complaint has been lodged against Wong Kong & Son Sdn Bhd at the time of audit.

Appendix A: Audit Plan

AGENDA				
Date	Time	Subjects	Lead Auditor	Auditor
11 th March 2020	TBA	➤ Travelling to Triang, Pahang	NMS	FB/RMN
12 th March 2020	08:00 – 09:00	➤ Opening Meeting at Wong Kong & Son 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.	NMS	FB/RMN
	09:00 – 13:00	Sutra Biru Sdn Bhd <ul style="list-style-type: none"> ➤ 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. 	NMS	FB/RMN
		➤ Field Inspection / Interview: <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. 	NMS	FB/RMN
	10:30 – 12:30	➤ Stakeholder Consultation	NMS	FB/RMN
	13:00 – 14:00	➤ Lunch/Rest	NMS	FB/RMN
	14:00 – 16:00	➤ Continue 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. 	NMS	FB/RMN
	16:00 – 17:00	➤ Verify any outstanding issues and auditor discussion.	NMS	FB/RMN
13 th March 2020	08:00 – 09:00	Y&T Plantation Sdn Bhd <ul style="list-style-type: none"> ➤ 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. 	NMS	FB/RMN

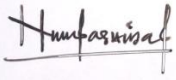
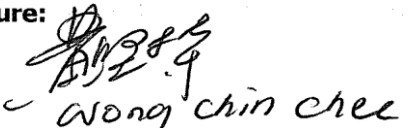


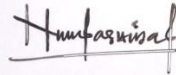
		➤ Field Inspection / Interview: Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc.	NMS	FB/RMN
	13:00 – 14:00	Lunch/Rest	NMS	FB/RMN
	14:00 – 15:30	➤ Continue document audit: 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.	NMS	FB/RMN
	15:30 – 16:00	Verify any outstanding issues and auditor discussion.	NMS	FB/RMN
	16:00 – 17:00	➤ Closing Meeting at Wong Kong & Son: <ul style="list-style-type: none"> • Presentation of findings by the audit team • Questions & answers and Final summary by Lead Auditor End of assessment	NMS	FB/RMN

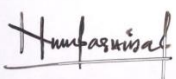

Appendix B : Non-Conformity details

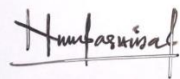
Non-Conformities Identified During This Audit

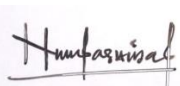
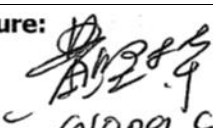
Major Nonconformities:	2 were raised during this audit.
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Company Name	Wong Kong & Son Sdn Bhd			
Stage of Audit	Initial Stage 1	<input type="checkbox"/>	Initial Stage 2	<input checked="" type="checkbox"/>
	Surveillance	<input type="checkbox"/>	Recertification	<input type="checkbox"/>
Audited Standard	MSPO Part 3: General Principles for Oil Palm Plantations and Organized Smallholders			
Client Number	GGC-BL1-MSPO-2020			
NC No. / Ref.	BL1/MSPO/MAJOR/01	Date Detected	13 th March 2020	
Site(s) concern	Sutra Biru Sdn Bhd Y&T Plantation Sdn Bhd	Target Completion	90 Days	
Normative Reference and Requirement	4.3.2.2 The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.			
NC Type	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor <input type="checkbox"/> Area of Concern			
Description of Non-Conformity	No evidence sighted at the time of audit.			
NC Objective Evidence: Sighted the Quit Rent for:				
Sutra Biru Sdn Bhd		Y&T Plantation Sdn Bhd		
Lot: 0000936 Keluasan: 202.4437Ha Location: Mukim Triang Latest payment date: 22/04/2019		Lot: 0000940 Keluasan: 202.3425Ha Location: Mukim Triang Latest payment date: 22/04/2019		
However, Evidence of legal ownership or lease, history of land tenure and the actual use of the land are not made available during the audit.				
Lead Auditor Signature: 		Client Signature:  Wong chin chee		
Root cause Analysis (to be filled by client):				
Missing of documents at the time of audit.				
Corrective action planned (to be filled by client):				

Obtain the copy of Land title for both estates from Jabatan Tanah of Kuantan.	
Preventive Action (to be filled by client):	
Management will ensure the availability and monitoring of documents are in place.	
Review of corrective/preventive action (to be filled by Lead Auditor)	
Corrective/preventive action is accepted with the sufficient evidence submitted.	
NC Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date Verified: 6 th May 2020	Lead Auditor Signature: 

Company Name	Wong Kong & Son Sdn Bhd		
Stage of Audit	Initial Stage 1	<input type="checkbox"/>	Initial Stage 2
	Surveillance	<input type="checkbox"/>	Recertification
Audited Standard	MSPO Part 3: General Principles for Oil Palm Plantations and Organized Smallholders		
Client Number	GGC-BL1-MSPO-2020		
NC No. / Ref.	BL1/MSPO/MAJOR/02	Date Detected	13 th March 2020
Site(s) concern	Sutra Biru Sdn Bhd Y&T Plantation Sdn Bhd	Target Completion	90 Days
Normative Reference and Requirement	4.6.3.2 All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.		
NC Type	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor <input type="checkbox"/> Area of Concern		
Description of Non-Conformity	Payment made to contractor are not in accordance to the terms in contract agreement.		
NC Objective Evidence: Official receipt of payment to Eng Guan Agriculture Sdn Bhd (Ref. No: R5797) dated 12.12.2019 for 4 invoices issued on 30.04.2019 is sighted has exceeded 20 days payment term as agreed in the contract agreement. Another sample taken for Invoice no: 2020-1/39 dated 31.01.2020 shown that there is no evidence of payment made until the date of audit (12.03.2020).			
Lead Auditor Signature: 		Client Signature:  Wong chin chee	
Root cause Analysis (to be filled by client):			
Oversighted by the account department on the payment due date.			
Corrective action planned (to be filled by client):			
Immediate review on the payment terms with the acceptance by the contractors and due payment is paid.			
Preventive Action (to be filled by client):			
The management will monitor on the terms and condition applicable with the contractors on annual basis during the Internal Audit.			
Review of corrective/preventive action (to be filled by Lead Auditor)			
Corrective/preventive action is accepted with the sufficient evidence submitted.			
NC Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Site verification: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Date Verified: 6 th May 2020	Lead Auditor Signature: 
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Minor Nonconformities:	1 was raised during this audit.		
Company Name	Wong Kong & Son Sdn Bhd		
Stage of Audit	Initial Stage 1	<input type="checkbox"/>	Initial Stage 2
	Surveillance	<input type="checkbox"/>	Recertification
Audited Standard	MSPO Part 3: General Principles for Oil Palm Plantations and Organized Smallholders		
Client Number	GGC-BL1-MSPO-2020		
NC No. / Ref.	BL1/MSPO/ MINOR /01	Date Detected	13 th March 2020
Site(s) concern	Sutra Biru Sdn Bhd Y&T Plantation Sdn Bhd	Target Completion	Next Surveillance Audit
Normative Reference and Requirement	4.4.4.2 The occupational safety and health plan shall cover the following: 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. j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.		
NC Type	<input type="checkbox"/> Major <input checked="" type="checkbox"/> Minor <input type="checkbox"/> Area of Concern		
Description of Non-Conformity	No evidence sighted at the time of audit.		
NC Objective Evidence: d) Chemical Health Risk Assessment (CHRA) has been conducted by Dr Sivakumar a/l Chinnasamy, DOSH Registration Number HQ/08/ASS/00/250 on the 2nd December 2019. However, there is no SDS is placed in the Chemical Store as recommended in the CHRA. Sampled chemical available are Xemum 566 (Kelas III). j) No records on the monitoring and review of accident is made available for both estates and the company has not yet register for JKPP8 for the accident notification to DOSH.			
Lead Auditor Signature: 		Client Signature:  Wong chin chee	
Root cause Analysis (to be filled by client):			
Misplaced of SDS at the time of audit.			
Corrective action planned (to be filled by client):			
Replacement of the SDS according to the chemical available in the Chemical Store.			
Preventive Action (to be filled by client):			

The Management will monitor on the document control at site.

Review of corrective/preventive action (to be filled by Lead Auditor)

Corrective/preventive action is accepted and to be verified during the next Surveillance audit.

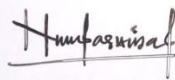
NC Closed: ☐ Yes ☒ No

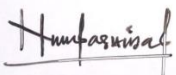
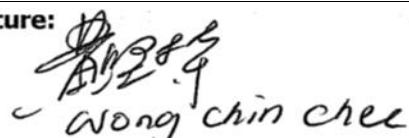
Site verification: ☐ Yes ☒ No

Date Verified:

6th May 2020

Lead Auditor Signature:



Area of Concern:	1 was raised during this audit.		
Company Name	Wong Kong & Son Sdn Bhd		
Stage of Audit	Initial Stage 1	<input type="checkbox"/>	Initial Stage 2
	Surveillance	<input type="checkbox"/>	Recertification
Audited Standard	MSPO Part 3: General Principles for Oil Palm Plantations and Organized Smallholders		
Client Number	GGC-BL1-MSPO-2020		
NC No. / Ref.	BL1/MSPO/AOC/01	Date Detected	13 th March 2020
Site(s) concern	Sutra Biru Sdn Bhd Y&T Plantation Sdn Bhd	Target Completion	-
Normative Reference and Requirement	4.1.4.1 The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.		
NC Type	<input type="checkbox"/> Major <input type="checkbox"/> Minor <input checked="" type="checkbox"/> Area of Concern		
Description of Non-Conformity	No evidence sighted at the time of audit.		
NC Objective Evidence: As stated in the Continuous Improvement Plan:			
Environment			
No.	Improvement Aspect/Subject	Planned Activities	Date of Completion
1.	Reduction of Scheduled Waste generation	1. identify source 2. storage n record 3. eSwiss	31/1/2020
However, the eSwiss is not yet established. As planned by the management the registration for eSwiss will be completed by April 2020.			
Lead Auditor Signature: 		Client Signature:  Wong chin chee	

Appendix C : List of Stakeholders Contacted

Attendance List

Internal Stakeholders

- 1) Dorris Chua, MSPO Coordinator
- 2) Wong Chin Chee, Director
- 3) James Lim Yong Kee, Estate Manager
- 4) Wong Kian Wah, Mandore

External Stakeholders

- 1) Goh Jiun Chuan, Contractor