

**NESUS CERTIFICATION SDN BHD**



# **MSPO CERTIFICATION SUMMARY REPORT**

FOR

**TABAU PLANTATION SDN BHD**


(1151263-V)

Date: 08<sup>th</sup> April 2024

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**MSPO Certification Summary Report**

	Company Name:	Tabau Plantation Sdn Bhd (11511263-V)
	Certifying Unit:	Tabau Estate
	Client Number:	NSC-92-02-23/MSPO
	Audit Type:	Individual / Surveillance 4 Year 5 Audit

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**Abbreviations**

<b>CHRA</b>	Chemical Health Risk Assessment
<b>CPO</b>	Crude Palm Oil
<b>CSR</b>	Corporate Social Responsibility
<b>DOE</b>	Department of Environment
<b>EFB</b>	Empty Fruit Bunch
<b>EIA</b>	Environment Impact Assessment
<b>FFB</b>	Fresh Fruit Bunch
<b>GMP</b>	Good Milling Practices
<b>GPS</b>	Global Positioning System
<b>GAP</b>	Good Agriculture Practices
<b>ISO</b>	International Standard Organization
<b>MPOB</b>	Malaysian Palm Oil Board
<b>MPOCC</b>	Malaysia Palm Oil Certification Council
<b>MSPO</b>	Malaysia Sustainable Palm Oil
<b>NC</b>	Non Conformity
<b>OFI</b>	Opportunities For Improvement
<b>OSH</b>	Occupational Safety and Health
<b>P&amp;C</b>	Principle and Criteria
<b>PK</b>	Palm Kernel
<b>POME</b>	Palm Oil Mill Effluent
<b>PPE</b>	Personal Protective Equipment
<b>RTE</b>	Rare, Threatened and Endangered Species
<b>SDS</b>	Safety Data Sheet
<b>SIA</b>	Social Impact Assessment
<b>SOP</b>	Standard Operating Procedure

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**1. INTRODUCTION**

**Tabau Plantation Sdn Bhd** has commissioned Nesus Certification Sdn Bhd to conduct **Surveillance 4** audit for its oil palm plantation according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organized Smallholders.

**1.1. Objective**

The objective of this **Surveillance 4** audit was to assess the oil palm plantation by an independent certification body with the aim for compliance of the standards.

**1.2. Scope**

Any changes in scope Yes ☐ No ☒

The certification was based on the documentation established by **Tabau Plantation Sdn Bhd**. The supporting documents provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information were reviewed against the requirements and criteria based on MS 2530-3: 2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders. Nesus Certification Sdn Bhd has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references were used as part of the assessment; the compliance of the requirements of the guidelines applied were checked.


1. Malaysian Sustainable Palm Oil Part 3: General Principles For Oil Palm Plantations And Organized Smallholders audit guidance;

**1.3. Appointment and Qualification of team members**

The audit team appointed consists of the team leader and team members. The team contributes to the review of documents, assessment of the project activity and preparation of this report.

Audit:	Date:	Audit Team	
<b>Surveillance 4 Year 5</b>	<b>26<sup>th</sup> - 27<sup>th</sup> February 2024</b>	<b>Lead Auditor</b>	<b>Jeffrey Denis Ridu</b> ; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Plantation Management (UPM), BS Agbusiness (Iowa State University, USA), DPIM (ITM Perlis); 25 years working experience related to palm oil; Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
		<b>Auditor 1</b>	<b>Monica Mone Lubong</b> ; Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), BSc(Computer Engineering); 7 years working experience related to palm oil; Site and documentation audit based on Principles 1 to 7 of MS 2530:2013.

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<b>Clients Review:</b>	Ti Leong Yee	<b>Date:</b>	08 <sup>th</sup> April 2024
<b>Peer Reviewer 1:</b>	-	<b>Date:</b>	-
<b>Peer Reviewer 2:</b>	-	<b>Date:</b>	-
<b>Certification Decision Panel:</b>	Jiram Sidu	<b>Date:</b>	18 <sup>th</sup> April 2024
<b>Approved by CM:</b>	Dickens Mambu	<b>Date:</b>	18 <sup>th</sup> April 2024

**5 Years Audit Programme**

Planned month & year	S1 Date:	S2 Date:	SA1 Date: 05/03/21	SA2 Date: 05/03/22	SA3 Date: 05/03/23	S4 Date: 05/03/24	RA 5Date: 07/11/24
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stakeholder consultation / survey	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Use of logo	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Follow-up from previous audit finding	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.1 Management Commitment &amp; Responsibility</b>							
4.1.1 MSPO Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.2 Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.3 Management review	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.4 Continual improvement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.2 Transparency</b>							
4.2.1 Transparency of information and documents relevant to MSPO requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.2 Transparent method of communication and consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.3 Traceability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.3 Compliance to legal requirements</b>							
4.3.1 Regulatory requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.4 Social responsibility, health, safety and employment condition</b>							
4.4.1 Social impact assessment (SIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.5 Environment, natural resources, biodiversity</b>							
4.5.1 Environmental management plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened,	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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or endangered species and high biodiversity value area							
4.5.7 Zero burning practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.6 Best practices</b>							
4.6.1 Site management	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.7 Development of new planting (not applicable)</b>							
4.7.1 High biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Note:**

Legend:

☒ - plan to cover & covered

S1 - Stage 1

SA - Surveillance assessment (not more than 12 months from certification decision date)


☐ - for uncover

S2 - Stage 2

RA - Reassessment (4 months before certificate expiry)

Audit Stage	S1	S2	SA1	SA2	SA3	SA4	RA
Year	1	1	2	3	4	5	6
Plan			05/03/2021	05/03/2022	05/03/2023	05/03/2024	05/11/2024
Actual					24-25/03/2023	26-27/04/2024	
Team Leader					Jeffrey Denis Ridu	Jeffrey Denis Ridu	
PR 1					-	-	
PR 2					-	-	

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**2. METHODOLOGY**

The audit approach consists of the following steps:


- Contract review;
- Appointment of team members and technical reviewer;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- On-Site assessment, interviews with operational personnel, stakeholders and its contractors through phone call; review of documentation;
- On-site reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Peer review (if any)
- Address Peer Review Comments (if any)
- Certification Decision Panel (CDP)
- Final approval and issuance of certificate.

**Annual Surveillance :**

**Surveillance 4** audit was conducted on **26<sup>th</sup> - 27<sup>th</sup> February 2024**, which covers the following activities but not limited to below:

- On-site inspection, observations and inspections of plantation facilities such as process, workshops, stores, wastewater treatment system, waste handling and disposal sites, workers and staff living quarters, receiving and delivery of products for compliance to relevant Principles & Criteria of the applied standard;
- Interview operation personnel for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Reviewed and closed out of non-conformance(s) raised during **Surveillance 3** audit;
- Assessment reporting;

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**On-site Assessment**

The audit of the plantation was conducted according to the MS 2530-3:2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders.

The methodology for objective evidence collection was through documentation review, monitoring data and on-site assessment. The audit evidence obtained was based on a sample of the information; thereby introducing an element of uncertainty. Checklists and questionnaires were used to guide the collection of information. The comments made by external stakeholders were taken into account in the assessment.

**Non-conformance:**


On the basis of the desk review, evidences presented during the audits, non-conformance (NC) Major, Minor and Opportunities For Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded within 90 days from closing date of audit. For minor non-conformance, an action plan need to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be reviewed and verified during the next audit.

**Site Sampling****Sampling Methodology and Risk Determination**

Not applicable.

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**3. ORGANIZATION INFORMATION**

This report presents the results of the certification assessment at **Tabau Plantation Sdn Bhd** on **26<sup>th</sup> - 27<sup>th</sup> February 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Tabau Plantation Sdn Bhd** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

**Tabau Plantation Sdn Bhd** is an oil palm plantation with an area of **498.14 hectares** and first planting in **2017**. **Tabau Plantation Sdn Bhd** will apply the certification of MS2530-3:2013 as the organization is committed to become a Sustainable Palm Oil producer.

Table 1: Information of Estate Being Audited

Name of Organization	Location	Coordinates	
		Lat.:	Log.:
Tabau Plantation Sdn Bhd	<b>Office location:</b> No.8, Ground Floor, Jalan Persiaran Yayasan Kluang Johor, 86000 Kluang, Johor, Malaysia	-	-
	<b>Site location:</b> Lot 14, Block 17, Buan Land District, KM 4, Jalan Tatau-Bintulu, 97200 Tatau, Bintulu, Sarawak	2.9084	112.8502


Table 2: Supply Base Area Statement

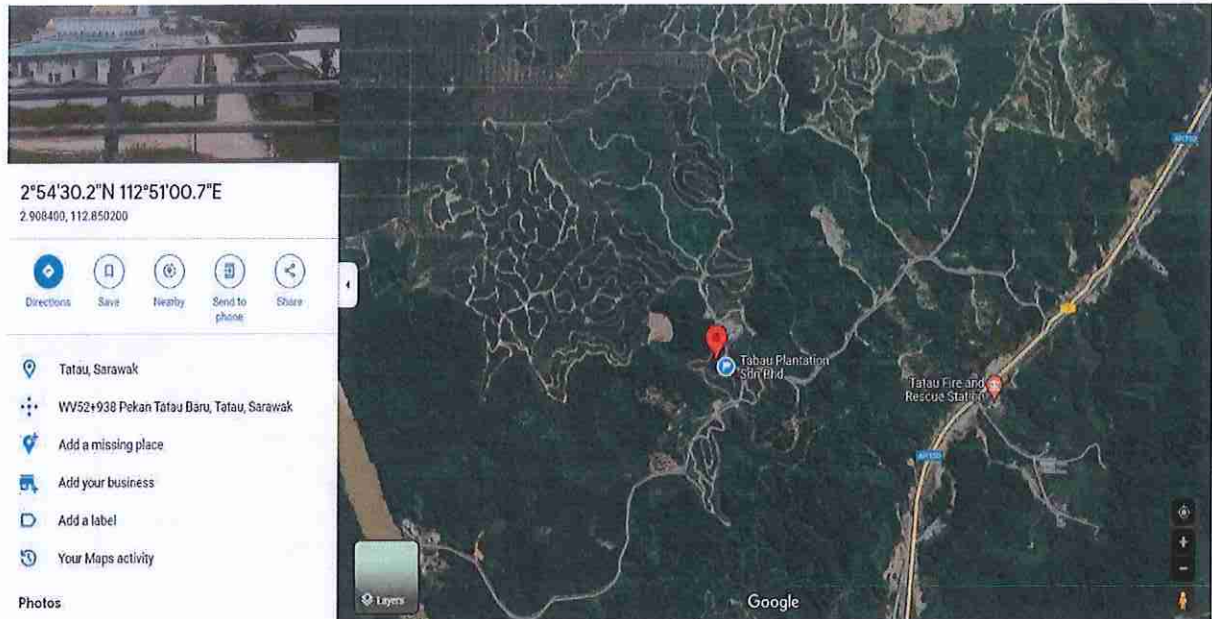
Area Statement (Ha)				
Estate	Titled Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Tabau Plantation Sdn Bhd	498.14	498.14	0	0

Table 3: FFB Production


Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Tabau Plantation Sdn Bhd	16,937.00	22,521.00

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**Location Map of the Production Unit****Tabau Plantation Sdn Bhd**

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**4. AUDIT ASSESSMENT****4.1. Surveillance 4**

The objective of the audit is to assess whether the activities of the plantation are in compliance with MS 2530-3:2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders.

**4.1.1. Surveillance 4**

The **surveillance 4** audit was conducted on **26<sup>th</sup> - 27<sup>th</sup> February 2024**.

During the **Surveillance 4** audit, there were **1 Major, 2 Minor findings** and **0 OFI** being raised. The non-conformances raised during the audit were closed out by means of documents review that were established, revised and implemented appropriately and preventive actions taken by the estate.

During this audit, the minor non-compliance raised in the previous annual surveillance audit has been reviewed by the audit team by means of inspection of estate activities by photos provided, conducted interviews, reviewed and verified documents that were established, corrected and implemented appropriately by the estate team. The corrective measures implemented were verified as appropriate.

For details of the assessment, refer to the summary of assessment for each indicator in section 4.4 of this report.


**4.2. Stakeholders' Consultation**

Nesus Certification Sdn Bhd, has notified the stakeholder as to accommodate stakeholder's consultation and communication for **Tabau Plantation Sdn Bhd** to provide comments. As at audit date on **26<sup>th</sup> - 27<sup>th</sup> February 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Tabau Plantation Sdn Bhd

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Government: MPOB, Bintulu	No issues.	There is a two way communication and any dealings will be done through proper channel.
Buyer: DD Palm Oil Mill Sdn Bhd	The collection center has no issues dealing with estate throughout their business activities.	Maintain the good business relationship.
Local Community: TR Gisa Ak Pandang Koperasi Rakyat Separai Tatau Bintulu Berhad	Happy with the relationship with the estate.	Estate has provided assistance and brings benefit to local community.
Employee: Eric Evon Ak Jok	Happy with the working environment and remuneration.	Always looking after the welfare and well-being of all employees.

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**4.3. SUMMARY OF FINDINGS****Principle and Criteria Assessment Summary**

The assessment team conducted a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits where all criterion will be assessed. Evidences are sought for conformity with the MSPO 2530-3:2013. The summary of the assessment can be seen below, where the "Findings/Comments" column reflects the findings in accordance with each criteria and indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below.

**4.4 COMMENT ON COMPLIANCE STATUS, POSITIVE OBSERVATION & OPPORTUNITIES FOR IMPROVEMENT**


Principle	Description	Comment	Conformity
<b>Principle 1</b>	Management Commitment Responsibility &	<p><b><u>Policy on Implementation of MSPO</u></b> The company has established MSPO policy, signed by Dato' Sri Chew Yu Ming, Director dated 3<sup>rd</sup> January 2023.</p> <p>The management is committed to review periodically the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and to make changes and modifications for continual improvements. The policy was displayed on the notice board at site office and in dual languages of English &amp; BM.</p> <p><b><u>Internal Audit</u></b> The internal audit for Tabau Plantation Sdn Bhd was conducted on 21<sup>st</sup> March 2023. This requirement was clearly stated in the Internal Audit Procedure. SOP for MSPO Internal Audit Procedures (Ref: TPSB-L03-TM01) have been prepared and approved by management to be conducted at least once a year or when deemed necessary by Management. The findings raised from the internal audit were closed accordingly. The internal audit report was prepared and presented to management for review and necessary decisions.</p> <p><b><u>Management Review</u></b> Management review is scheduled to be conducted once a year after internal audit has been conducted, discussing impacts mitigation and continuous improvement plan for operations. The management review was done by the estate on 22<sup>nd</sup> March 2023.</p>	Complied.

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		<p><b><u>Continual Improvement</u></b>  The Continual Improvement Plan for Tabau Plantation Sdn Bhd comprised of the management plan 2023/2024 which covers:  (1) Minimum workers housing requirement - made of concrete/metal complete with facilities for children &amp; recreation.  (2) Best practices - EFB mulching to improve soil fertility &amp; fertilizer intake.  (3) Bridge, culverts &amp; good road maintenance.  (4) Frond stacking - 'restrained' or 'pinned' so as not to be washed away during flooding; spread out to increase ground coverage of field &amp; terrace edges; and stacked properly not to block drains.  (5) Retain tall trees for various kinds of birds to build nests.</p> <p>Adoption of New Technologies and Techniques: New method and design for worker housing construction &amp; other facilities; drones for perimeter survey and auditing and palm census. Budgets have been allocated for the adoption and implementation of new technologies and techniques in the 2023 Budget.</p>	
<b>Principle 2</b>	Transparency	<p><b><u>Transparency of documents relevant to MSPO requirements</u></b>  The management shall communicate the information requested by the relevant stakeholders as per its Procedure for Communication &amp; Consultation.</p> <p><b><u>MSPO COMMITTEE:</u></b>  Chairman – Mr Tie Leong Yee – General Manager;  Traceability Officer – Jonah Inggot Ak Robert;  Social Liaison Officer – Matan Aji;  Legal Officer – Harrison Keding Ak Ngelingkong;  Environment Officer – Maradona Gerinang Ak Matan</p> <p>Except for Confidential documents, any other management document shall be publicly available upon request.</p> <p><b><u>Transparent method of communication and consultation</u></b>  A communication procedure for consultation and communication had been established. The established procedure was for internal and external stakeholder communication practices related to social, environmental, safety</p>	Complied.

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		<p>and health which is conducted through several mechanisms such as Meetings and briefings, Internal circulars, Noticeboards, Training sessions etc.</p> <p>Apart from the General Manager, Social Liaison Officer, Mr. Matan Aji shall be responsible for issues related to Indicator 1.</p> <p>List of stakeholders, including list of landowners, available. The landowners have formed the "Koperasi Kemajuan Rakyat Anau Selitut, Bintulu, Sdn Bhd"</p> <p>Stakeholders meeting – the estate management held its quarterly with the Committee members of the "Koperasi".</p> <p><b>Traceability</b> The management has established its Traceability Procedure, TPSB-9, to comply with the traceability requirements.</p> <p>Regular inspections on compliance with the traceability system will be undertaken by its Traceability Officer, Jonah Inggot Ak Robert.</p> <p>Record of delivery and sales of FFB to the Mill and Collection Center available and traceable.</p>	
<b>Principle 3</b>	Compliance to legal requirements	<p><b>Regulatory requirements</b> The estate is operating in compliance with local, state, national, and ratified international laws and regulations. The estate's appointed legal officer is in charge of monitoring compliance. If there are any changes, estate management will be notified so that appropriate adjustments can be made.</p> <p>Tabau Plantation Sdn Bhd : MPOB license : Reg : 617852002000 Hectarage: 498.14 Ha Validity : 03<sup>rd</sup> January 2024 till 31<sup>st</sup> December 2025.</p> <p>Legal requirement register, TPSB-10, is available and maintained. The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>Mr Harrison Keding Ak Ngelingkong has been appointed as Legal Officer, responsible to monitor compliance and to track and update the changes in regulatory requirements. Appointment signed by Mr Ti Leong Yee, Chairman.</p>	Complied.

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		<p><b><u>Legal land use rights</u></b> Memorandum of Agreement has been signed by the NCR landowners and Tabau Plantations Sdn Bhd.</p> <p>All legality and ownership documentation was updated and well maintained. The current practice does not threaten or diminish, either directly or indirectly, their resources or tenure rights.</p> <p>The plantation map with its perimeter boundary is available and clearly demarcated on the ground. The pegs are colored red and white stripes.</p> <p><b><u>Customary rights</u></b> Memorandum of Agreement has been signed by the NCR landowners and Tabau Plantations Sdn Bhd.</p>	
<b>Principle 4</b>	Social responsibility, health, safety and employment condition	<p><b><u>Social Impact Assessment</u></b> A Social Impact Assessment was conducted for Tabau Plantation Sdn Bhd.</p> <p>From the SIA, it was recorded 58 % of the employee origin from surrounding areas.</p> <p>The landowners have formed the "Koperasi Kemajuan Rakyat Anau Selitut, Bintulu, Sdn Bhd"</p> <p><b><u>N/C No.1; MINOR (Principle 4.4.1.1)</u></b> Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones but was not revised and updated as per requirements of the new standard. <b>There is lack of in-depth assessment of the social impacts especially on the surrounding local communities and estates for Tabau Plantation Sdn Bhd.</b></p> <p><b><u>Complaints and grievances</u></b> A Complaints &amp; Grievances Procedure was available for Tabau Plantation Sdn Bhd which includes a process flow for complaints and grievances that specifies how long it should take to resolve any complaint received. The complaints and grievance mechanism has been made known to all relevant stakeholders.</p> <p>There is complaint made regards to the encroachment to the land within the estate on 28/02/2023, by the participating landowners against the</p>	Minor Non-Conformities have been raised.

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		<p>land claimant. The Court Case has been fixed on 29/03/2023.</p> <p>It was observed the complaint forms and box were available at the estate office.</p> <p><b><u>Commitment to contribute to local sustainable developments</u></b></p> <p>CSR include setting up of "Koperasi Kemajuan Rakyat Anau Selitut, Bintulu"; Road repairs to Rumah Gisa, at bank of Tatau river; Bridge, culverts &amp; road maintenance for use of local communities going through the estate; and providing employment to local communities.</p> <p><b><u>Employees safety and health</u></b></p> <p>The Occupational Safety &amp; Health Policy for Tabau Plantation Sdn Bhd was signed by Dato' Sri Chew Yu Ming, Director dated 3<sup>rd</sup> January 2023. The policy is posted in the Estate Office as well as other strategic areas. MSPO Awareness Training was used to communicate the policy to all employees.</p> <p>HIRARC has been established covering all activities and operations in the estate such as harvesting, spraying, manuring etc. The HIRARC was revised and verified by the Safety &amp; Health Officer, Mr Ti Leong Yee.</p> <p>Annual training programme on safety and health for Year 2024 was made available. Based on the training record, it was observed the Safety Operation was conducted in the estate which focused on workers' operation.</p> <p>PPE Issuance record was sighted and Item issued to person concerned and signed by them.</p> <p>SOP for Chemical Handling and chemical spraying was sighted available.</p> <p>Accident and emergency response procedures - It was observed the SOP for Emergency Preparedness &amp; Response was available with document ref. TPSB-03-SH05REV0.</p> <p>Safety &amp; health committee was made available in the estate. Appointment letter for OSH committee members can be verified document ref: TPSB-01-TM04REV0. Mr Ti Leong Yee has been appointed safety &amp; health officer.</p>	
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		<p>Safety &amp; health meeting were held on 28/12/2023 and latest on 18/01/2024</p> <p>Safety &amp; health training had been carried out by the safety &amp; health officer.</p> <p>There was no accidents happening at Tabau Plantation Sdn Bhd as seen in the JKPP 8 submission..</p> <p><b>Employment conditions</b>          The Employment Policy for Tabau Plantation Sdn Bhd, which was signed by Dato' Sri Chew Yu Ming, Director dated 3<sup>rd</sup> January 2023, consist of the following:          i. Human Rights Policy;          ii. Sexual Harassment &amp; Forced Labour Policy;          iii. No Child Labour Policy.</p> <p>Based on observation and interview session, it was noted that there are no discriminatory practices in the estate.</p> <p>All employees are paid a basic salary that meets the state's legal requirement. Estate also ensures that workers are paid according to the hours they work based on their checkroll.</p> <p>Among other social benefits that were provided by the employer to employees, their families, or the community, are commission, bonus, medical care, and health provisions. The management also provides quarters, electricity, water, sports recreational.</p> <p>There is no indication of sexual harassment happening in the estate. The estate has implemented a Sexual Harassment Policy and is committed to creating a work environment that is conducive, safe, and free of sexual harassment.</p> <p>The estate management has no objection to the workers joining or forming some collective agreement forum as long as within the legal requirements.</p> <p>As stated in the estate's Policy on No Child Labour, there are no underage workers employed by the estate.</p> <p><b>Training and competency</b>          It was sighted training programme for employees for year 2024 was made</p>	
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		<p>available in estate plan Ref: TPSB-TP-HR01 Rev0. The training to be included in the year 2024 list as below:</p> <ul style="list-style-type: none"> <li>i. Job Training</li> <li>ii. Emergency Response Team</li> <li>iii. Environment</li> <li>iv. Safety &amp; Health</li> <li>v. MSPO</li> <li>vi. Internal Audit</li> <li>vii. Sexual Harassment Prevention</li> <li>viii. Violence prevention</li> <li>ix. Briefing on post Covid-19 pandemic</li> <li>x. Complaints &amp; Grievances procedure training</li> </ul> <p><b>N/C No.2: MINOR (Principle 4.4.6.1)</b> All employees are to be appropriately trained. A training programme that includes regular assessment of training needs and documentation, including records of training shall be kept but was not updated. <b>The estate has not updated their training plan and training records.</b></p> <p>Training needs of workers were accessed through training matrix and training needs analysis based on work site or department. The documents were observed during audit. The top management will provide the resources and arrange the training program implementation.</p> <p>Observed that the continuous training was established in the yearly training program.</p>	
<b>Principle 5</b>	Environment, natural resources, biodiversity and ecosystem services	<p><b>Environmental management programme</b> The Estate's Environmental Policy was established and signed by Dato' Sri Chew Yu Ming, Director dated 3<sup>rd</sup> January 2023.</p> <p>Under its Environmental Policy, the estate is committed towards environmental protection in respect of its operation.</p> <p>The Environmental Management Plan was developed from results of aspect and impact analysis, mitigation and monitoring plans and records of implementation and timeline.</p> <p>EIA for Tabau Plantation NCR Land Development Project under Lot 14, Block 17, Buan Land District at Sg Separai Area, Tatau District, Bintulu Division, Sarawak. CK/EN103-775/19</p>	Major Non-Conformity has been raised.

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		<p>NREB: (15)NREB/6-1/20/74, January 2022 submitted on 21/01/2022.</p> <p>The continual improvement plan showed promotion on the positive impacts.</p> <p>An awareness and training programme had been established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.</p> <p>The management has organized regular meeting with its employees concerning environment with minutes of meeting recorded.</p> <p><b><u>Efficiency of energy use and use of renewal energy</u></b>  Fuel/Diesel Consumption is monitored monthly by the management. Record and usage of Non-renewable Energy (Diesel Consumption) sighted which showed energy efficiency.</p> <p><b><u>Waste management and disposal</u></b>  The estate management has been able to identify and document the sources of pollution. The activities which can lead to pollution are listed.</p> <p>It was sighted waste management plan to avoid or reduce pollution was incorporated in Environmental Aspect and Impact Assessment Register and can be verified in File HIRARC &amp; EAEI.</p> <p>Tabau Plantation Sdn Bhd has developed its Waste management plan to avoid or reduce pollution.</p> <p>The SOP for handling of used chemicals was made available in the estate management record entitled Chemical Handling Procedure and Document Ref.: TPSB-03-SH06REV0. During site audit, it was sighted at the workshop and chemical store (Lubricant store and Scheduled Waste Store) that the chemical containers were properly managed and stored.</p> <p>The management of domestic wastes was seen to be under control and according to requirements.</p> <p><b><u>Reduction of pollution and emission</u></b>  It was observed the assessment of all polluting activities was available in continuous improvement on pollution</p>	
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		<p>prevention and environment plan.</p> <p>The management had taken necessary action to identify pollutants. It can be referred in the Environmental Aspect and Impact Assessment (EAIA) Register. Recommended action list as follow:</p> <p>a. Handling of chemical by providing secondary containment and emergency spill kit.  b. Storage of lubricant by providing secondary containment and emergency spill kit.  c. Storage of diesel by providing secondary containment and bund wall.  d. No fertilizer application at the buffer and riparian zone.  e. No chemical spraying at the buffer &amp; riparian zone.</p> <p><b>N/C No. 3; MAJOR (Principle 4.5.4.2)</b>  An action plan to reduce identified significant pollutants and emission has been established, but not fully implemented.  During site inspection, traces of oil spillage were detected at all genset and there were no containment bunds.</p> <p><b><u>Natural water resources</u></b>  The estate has established its Water Management Plan - Natural Water Resources, which covers the establishment of buffer zone for streams/rivers, water for domestic use, waste water and water for agrochemical use.</p> <p>Rain water harvesting using water tank is practised in the estate to provide water for domestic use.</p> <p><b><u>Status of rare, threatened or endangered species and high biodiversity value area</u></b>  EIA has been done and incorporating the biodiversity and ecosystem assessment.</p> <p>It was sighted there are signages displayed on prohibiting hunting and fishing.</p> <p>It was sighted that environmental management plan was available during the audit.</p> <p><b><u>Zero burning practices</u></b>  Zero Burning Policy has been established for the estate and signed by Dato' Sri Chew Yu Ming, Director dated 3<sup>rd</sup> January 2023. The Policy</p>	
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		<p>strictly forbid any illegal burning for new planting or replanting of oil palm.</p> <p>Open burning for solid wastes is not allowed and informed through Notice Boards/Signages.</p> <p>Controlled Open Burning Permit granted by NREB for land clearing. Open burning for solid wastes is not allowed.</p>	
<b>Principle 6</b>	Best practices	<p><b><u>Implementation of standard best practices / Site management</u></b>  Standard Operating Procedures on management practices dated 03/01/2023 includes for:</p> <ul style="list-style-type: none"> <li>-Weeding for Mature Field (TPSB-04-ES05BREV0)</li> <li>-Manuring for Mature Field (TPSB-04-ES06BREV0)</li> <li>-Manuring Activities (TPSB-04-SH17BREV0)</li> <li>-Pest and Disease Control (TPSB-04-ES07REV0)</li> <li>-Site Management (TPSB-03-ES01REV0)</li> <li>-Harvesting (TPSB-04-ES04REV0).</li> </ul> <p>Most of the area are flat and undulating and does not require terracing and some area covered with non-competing weeds to prevent soil erosion.</p> <p>Grounds are well covered with non-competitive vegetation allowed to grow to avoid bare ground.</p> <p>All plantation roads are well designed and but some of the drainage system in the low-lying areas due to the recent heavy rainfall thus require maintenance.</p> <p>The planting blocks are clearly marked. Cut palm fronds are properly stacked between rows, spread out to cover as much ground and at terrace edges. Fronds are placed so as not to block drains.</p> <p>Block marking show Block No, Hectarage, year of planting and source</p> <p><b><u>Economic and financial viability plan</u></b>  Business plan which includes operational plan for at least 2 years projections.</p> <p>No replanting yet as the first planting was in 2017.</p>	Complied.

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		<p>The management plan has been implemented and is regularly monitored, periodically reviewed and documented, for example monthly production performance of all planting blocks and the planting materials used.</p> <p><b><u>Transparent and fair pricing dealing</u></b> Pricing mechanism for Tabau Plantation Sdn Bhd was set by HQ.</p> <p>Tabau Plantation Sdn Bhd mostly sells their FFB to a collection center.</p> <p>Sales and purchase agreement sighted and verified during the audit.</p> <p>All contracts are fair, legal and transparent and agreed payments were made in timely manner.</p> <p><b><u>Contractor</u></b> There is no contractor at Tabau Plantation Sdn Bhd.</p> <p>Contract agreement with contractor will include a special clause on MSPO in the form of "Terms &amp; Conditions for Contractor."</p>	
<b>Principle 7</b>	Development of new plantings	<p>Not Applicable.</p> <p><b>Note:</b> the whole Principle 7 is not applicable for this audit as there is no new planting in the plantation areas.</p>	Not Applicable.


Based on the audit, it was apparent that:

The internal audit program has been fully implemented and demonstrates effectiveness as a tool for maintaining and improving the management system	✓
The management review process is adequate and effective.	✓
The organization has met its objectives and targets and monitored progress towards their achievement.	✓
The management system documentation confirms with the requirements of the MSPO audit standard.	✓

**4.5 PREVIOUS AUDIT FINDINGS – IF APPLICABLE**

Nonconformity identified during previous audits has been corrected and the corrective action continues to be effective	✓
Not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.	NIL

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**4.6 EXISTING CERTIFICATION**

Currently are being certified to other certification schemes as below

<b>Current Certification</b> <i>(Please tick the certification you are currently certified)</i>			
	ISO 9001		HACCP
	EMS 14001		RSPO
	OHSAS 18001/ISO 45001		ISCC
	ISO 22001	x	Others: MSPO2530-3
	None		

**4.7 AUDIT SUMMARY AND RECOMMENDATION**

The audit team concludes that the organization fulfill the requirements of the MS 2530-3:2013 standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization's policy and objectives.

The audit team recommends that, MSPO certificate to be maintained by submission and accept the corrective action plan and evidence of NCRs within the stipulated time frame to **Tabau Plantation Sdn Bhd.**

Signed for and on behalf of  
Nesus Certification Sdn Bhd



.....  
(Jeffrey Denis Ridu)  
Lead Auditor  
Date: 08/04/2024

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### ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY AND CONFIRMATION OF AUDIT FINDINGS

This is to acknowledge and confirm the audit described in this report and the acceptance of the contents and findings in this audit report.

Signed for and on behalf of  
**Tabau Plantation Sdn Bhd**

  
 .....  
**(Ti Leong Yee)**  
**General Manager**  
**Date: 08/04/2024**

**TABAU PLANTATION SDN BHD**  
 (1151263-V)  
 Lot No. 14, Block 17, Buan Land  
 District, KM4, Jalan Tatau-Bintulu,  
 97200, TATAU SARAWAK MALAYSIA

#### APPENDIX A: AUDIT FINDINGS

Refer to the Attachment (Appendix A)

#### APPENDIX B: CORRECTIVE ACTION PLAN & EVIDENCE

Refer to the Attachment (Appendix B)

#### APPENDIX C: AUDIT PLAN

Refer to the Attachment (Appendix C)

**End of Report**