



# MSPO ASSESSMENT REPORT

ON

MS 2530-3-1: 2022; Malaysian Sustainable Palm Oil  
(MSPO)

FOR

ENTITY NAME	Keng Hong Plantations Bhd		
MAIN ADDRESS	45, Jalan Meriam, 84000 Muar, Johor.		
SITE ADDRESS (IF ANY)	LOT 1279-1337, MUKIM SERMIN, 85000 SEGAMAT, JOHOR		
REPORT NO.	MR3/MSPO/25/SAV1/058		
DATE OF VISITATION	8/5/2025 TO 9/5/2025		
MSPO CERTIFICATE NO.	MSP0-03-058	VALIDITY	12/5/2024 - 11/5/2029
TYPE OF CERTIFICATION	SINGLE	IF GROUPING, NO OF GROUP MEMBERS	NA
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	SURVEILLANCE ASSESSMENT VISIT (SAV) NO. 1		

*[Disclaimer: This audit report reflects the compliance of the organization against the audit standard(s) to best accurateness. As the audit was carried out by sampling method, certain areas or processes may not be verified on its compliances. MR3 has taken every effort possible to ensure the accuracy of the audit and reporting. MR3 will not be held responsible should the audited organization failed to provide accurate information. MR3 has full ownership and the right of maintenance of this report and shall take action to deal with incorrect references to certification status or misleading use of certification documents, marks, or audit reports.]*



This assessment report has been meticulously prepared to provide a comprehensive analysis of the MSPO Surveillance Assessment Visit (SAV) No. 1. The objective of this report is to evaluate the current status, identify strengths and areas for improvement, and recommend actionable strategies to enhance overall performance and compliance with relevant standards.

Throughout the assessment process, we have employed a systematic approach, incorporating both qualitative and quantitative methods to ensure a thorough and accurate evaluation. Our team of experienced professionals has collaborated closely with stakeholders, conducted extensive fieldwork, and reviewed pertinent documentation to compile this report.

We extend our gratitude to all those who contributed to this assessment, including the management team, staff, and external partners, whose cooperation and valuable insights were instrumental in completing this report. We believe that the findings and recommendations presented herein will serve as a valuable resource for informed decision-making and strategic planning.

We trust that this report will facilitate continuous improvement and support the organization's commitment to excellence. Should you have any questions or require further clarification on any aspect of this report, please do not hesitate to contact us at [superadmin@mr3cert.com](mailto:superadmin@mr3cert.com).

Working TOGETHER, for a sustainable future.

Prepared By		Client's Representative Acknowledgement	
Signature		Signature & Company Stamp	
Name	Mohammad Hafizuddin Bin Rossley (HF)	Name	Mr Kho Lian Loong
Designation	Lead Auditor	Designation	Director
Date	9/5/2025	Date	9/5/2025
Email	hafiz@mr3cert.com	Email	lianloongkho@gmail.com

**Note for client:** Please fill in the "Client's Representative Acknowledgement" section once you have satisfied with the report and as indication of acceptance. A copy of this page to be reverted to MR3 Certification International for recording purpose.

For Office Purpose:		
Description	Date	Remarks
Client Review & Acceptance	9/5/2025	Review by the company Director
Peer Reviewer	25/5/2025	Review by Dr Zahir
Certification Decision	11/7/2025	Review and approve by Director
MSPO Certificate Approval / Issuance	11/7/2025	Certificate issuance details : Original issuance : 12/5/2019 Certificate issuance date 11/7/2025

		Certificate validity : 12/5/2024 – 11/5/2029 Issuance no : 2
--	--	---

## ABBREVIATION

<b>CAP</b>	Corrective Action Plan
<b>CB</b>	Certification Body
<b>CHRA</b>	Chemical Health Risk Assessment
<b>CPO</b>	Crude Palm Oil
<b>FFB</b>	Fresh Fruit Bunch
<b>FY</b>	Financial Year
<b>GAP</b>	Good Agricultural Practices
<b>IA</b>	Internal Audit
<b>ISCC</b>	International Standard for Carbon Certification
<b>LA</b>	Lead Auditor
<b>MPOB</b>	Malaysian Palm Oil Board
<b>MPOCC</b>	Malaysian Palm Oil Certification Council
<b>MRM</b>	Management Review Meeting
<b>MSPO</b>	Malaysian Sustainable Palm Oil
<b>NA</b>	Not Applicable/ Non-Applicable
<b>NC</b>	Non-Conformance/ non-conformity
<b>OBS</b>	Observation
<b>OFI</b>	OFI
<b>P&amp;C</b>	Principle & Criteria
<b>PK</b>	Palm Kernel
<b>POM</b>	Palm Oil Mill
<b>PPE</b>	Personal Protective Equipment
<b>RTE</b>	Rare, Threatened & Endangered
<b>SCCS</b>	Supply Chain Certification Standard
<b>SEIA</b>	Social & Environment Impact Assessment
<b>SOP</b>	Standard Operating Procedure
<b>TM</b>	Team Member

## EXECUTIVE SUMMARY

The Malaysian Sustainable Palm Oil (MSPO) certification scheme represents a national commitment to the sustainable production of palm oil. This certification is designed to ensure that all aspects of palm oil production, from plantation management to processing, adhere to strict sustainability standards. Maintaining this standard is crucial for promoting environmental stewardship, social responsibility, and economic viability within the palm oil industry. The MSPO standard is essential for several reasons, including environmental protection by ensuring sustainable land use and reducing environmental impact, upholding the rights and welfare of workers and local communities through social responsibility, meeting the growing global demand for sustainably produced palm oil to secure market access, and enhancing the credibility and reputation of the Malaysian palm oil industry. It aims to promote sustainability across the palm oil supply chain. These elements include management commitment and responsibility, transparency, compliance with legal requirements, social responsibility, health, safety and employment conditions, environment, natural resources, biodiversity and ecosystem services, best practices, and the development of new plantings.

MR3 Certification International Sdn. Bhd. (MR3) is a privately-owned company based in Malaysia, incorporated in 2019 with registration number 1314255-P. Our head office is located at Level 6 & 7, The Tribeca, No. 215 Jalan Imbi, 55100 Kuala Lumpur, Malaysia. MR3 specializes in certification audits across various management systems, focusing particularly on Sustainability, Quality, Safety, and Environment. Our team boasts over 15 to 30 years of experience in diverse industries and certification processes. We bring a unique blend of expertise from various sectors, providing detailed insights during the audit process whilst empowered to exercise our judgment and make decisions to ensure that our services are both effective and engaging. This right mix of knowledge and experience allows us to deliver high-quality service to our clients at every level. With our global presence, extensive experience, and customer-centric approach, we confidently offer specialized services that cater to the needs of organizations across different industrial sectors. Our hands-on experience and delivery style ensure accurate and prompt service, establishing a solid foundation for the services we provide. Being a Certification Body, we play a pivotal role in the MSPO certification process with responsibility to conduct rigorous audit and upholding the integrity of the MSPO scheme through unbiased and transparent evaluation processes.

Achieving MSPO certification offers numerous benefits to palm oil producers. These benefits include enhanced market access by opening doors to international markets that demand sustainably produced palm oil, improved operational efficiency through the adoption of best practices that improve productivity and reduce costs, demonstrating a commitment to sustainable development and corporate social responsibility by having a positive social and environmental impact, building trust and confidence among consumers, investors, and other stakeholders through stakeholder confidence, and ensuring adherence to national and international regulations and standards by maintaining regulatory compliance.

In conclusion, the MSPO certification is not merely a standard but a strategic initiative that underscores the industry's commitment to sustainability. By maintaining rigorous compliance with the MSPO standards, the

palm oil industry in Malaysia can continue to grow responsibly, benefiting the environment, society, and the economy.

## DETAILS OF THE CERTIFIED ENTITY

GENERAL INFORMATION	
Audit objectives	<input checked="" type="checkbox"/> To determine the conformity of the client's management system, with audit criteria <input checked="" type="checkbox"/> To determine the ability of the management system to ensure the client meets applicable statutory, regulatory, and contractual requirements. <input checked="" type="checkbox"/> To determine of the effectiveness of the management system to ensure the client can reasonably expect to achieve its management plans. <input checked="" type="checkbox"/> To identify areas for potential improvement of the management system (if any) <input checked="" type="checkbox"/> To determine continuity of conformity of management system <input checked="" type="checkbox"/> To determine achievement and progress of client's management plans <input checked="" type="checkbox"/> To follow up on the previous audit's findings <input checked="" type="checkbox"/> To review use or logo / marks <input checked="" type="checkbox"/> To determine overall maintenance of client's management system conformity against audit criteria <input type="checkbox"/> Other, (please specify)
Fulfilment of the Audit objectives	<input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b> , Justification:
Applicable National Standards	MS ISO/IEC 17021-1:2015, ISO/IEC 17065, MSPO Certification Scheme documents
Issue of certificate	<input checked="" type="checkbox"/> <b>YES</b> , Justification: <b>Change/s in the certification information</b> <input type="checkbox"/> <b>NO</b> , Justification:

CERTIFICATION SCOPE	
The applicable scope	Production of Fresh Fruit Bunches (FFB) from : 120.01 ha certified area 120.01 ha planted area
Exclusion	4.1.2 - New Planting Justification: The company doesn't have any new planting activities
Changes from previous registration	No
Extension/ changes of scope date	NA
Use of MSPO Logo	The Certification Unit is not using MSPO certification marks for any type of on- and off-product communication.

CONTACT INFORMATION	
Management Representative	Mr Kho Lian Loong
Position	Director
Contact Number	014 2345912
E-mail address	lianloongkho@gmail.com
Office Number	
Alternative Contact	
Contact Number	
E-mail address	

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Keng Hong Plantations Berhad	501484302000	LOT 1279-1337, MUKIM SERMIN, 85000 SEGAMAT, JOHOR	2.653202, 102.806378	120.01	120.01
Other Sustainability Certification		NIL			

**Note:**

- (i) Maps showing geographical location, with close-up of the certified estates are attached as in the 'Estate Location & Map' of this report.  
(ii) With reference to MSPO Scheme Document dated on 5 January 2023.

AREA STATEMENT AND FFB FORECAST:							
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2024	YIELD TON/HA YEAR	MATURE/ YEAR	IMMATURE AREA (HA)	HCV AREA (HA)
Keng Hong Plantations Berhad	120.01	120.01	2216.07	18.46	120.01	Nil	NIL
TOTAL	120.01	120.01	2216.07	18.46	120.01	Nil	NIL

# ESTATE LOCATION & MAP

Gps Coordinate : 2.653202, 102.806378

Microsoft Bing 2.653202, 102.806378

Directions Traffic My Places More

85000 Sermin, Johor, Malaysia

Directions Nearby

Save to calendar

Nearby

- Parking
- Hotels
- Restaurants
- Coffee Shops
- Petrol stations
- Nearby Transit

Search nearby

Malaysia · Johor · Segamat · Sermin

2.653202, 102.806381

85000 Sermin, Johor, Malaysia

Feedback

2000 ft 500 m

# THE AUDIT PLAN

Date	Time	Assessor	Business Area/ Process	Indicator
<b>DAY 1</b> 8/5/2025 (Thursday)	0900	HF	<b>Introduction by the Lead Auditor on the follow's information:</b>  <b>Opening meeting</b> <ol style="list-style-type: none"> <li>Introduction of the participants; Lead Auditor, Team Member/s, Trainee Auditor (if any), Witness Auditor (if any) and Observer (if any) including an outline of their roles;</li> <li>Confirmation of the client's name, location address &amp; scope of certification.</li> <li>Confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management.</li> <li>Confirmation of formal communication channels between the audit team and the client.</li> <li>Confirmation that the resources and facilities needed by the audit team are available.</li> <li>Confirmation of matters relating to confidentiality, assurance of impartiality, conflict of interest &amp; confidentiality of client's information observed &amp; dealing with authority requesting of client's information.</li> <li>Confirmation of relevant work safety, emergency and security procedures for the audit team.</li> <li>The method of reporting, including any grading of audit findings.</li> <li>Information about the conditions under which the audit may be premature terminated.</li> <li>Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable;</li> <li>Methods and procedures to be used to conduct the audit based on sampling.</li> <li>Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions.</li> <li>Confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails;</li> <li>Methods and procedures to be used to conduct the audit based on sampling;</li> <li>Confirmation of the status of findings of the previous review or audit, if applicable;</li> </ol>	On Site  ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

Date	Time	Assessor	Business Area/ Process	Indicator
<b>DAY 1</b> 8/5/2025 (Thursday)	0900	HF	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill.	
		HF	<b>Principle 4.1: Management commitment &amp; responsibility</b> Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review	4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
	1130	HF	<b>Stakeholder Consultation</b> To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required).	4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4
		HF	<b>Principle 4.2: Transparency</b> Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct	4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230		<b>LUNCH BREAK</b>	
	1400	HF	<b>Principle 4.3: Compliance to Legal Requirements</b> Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights	4.3.1, 4.3.2, 4.3.3
	1700	HF	<b>END OF DAY 1 ASSESSMENT</b>	

DAY 2 9/5/2025 (Friday)	0900	HF	<b>Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions</b> Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions	4.4.1, 4.4.2, 4.4.3, 4.4.4
		HF	<b>Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services</b> Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental conservation and protection Criterion 7 : Zero burning practices	4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1230		<b>LUNCH BREAK</b>	
	1330	HF	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Closing Meeting	
	1700	HF	<b>END OF DAY 2 ASSESSMENT</b>	

## THE AUDIT PROCESS

The MSPO audit process is comprehensive and involves several key steps. These include pre-audit preparation, reviewing documentation and planning the audit scope, conducting on-site assessments to verify compliance with MSPO principles and criteria, engaging with stakeholders to gather additional insights and feedback, compiling findings into a detailed report that highlights areas of compliance and opportunities for improvement, and conducting follow-up assessments to ensure corrective actions have been implemented.

With reference to MSPO Certification Scheme Document dated 05 January 2023, Section **3.3 REQUIREMENTS FOR LEAD AUDITOR, AUDITOR AND TECHNICAL EXPERTS**. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. MR3 Certification International Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members.

Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Team Member
		Mohammad Hafizuddin Bin Rossley (HF)	Nil
Education	Lead: Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.  Auditor: Post-secondary education, college	He was graduated in Diploma of Agriculture from UPM .	Nil

	<p>or university diploma OR degree in one of the following:  Agriculture; Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p>		
--	--	--	--

Work Experience	<p>Lead:</p> <p><b>Post-Secondary education:</b> At least seven (7) years of work experience in the oil palm sector OR ten (10) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p><b>Tertiary education:</b> At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Auditor:</p> <p><b>Post-Secondary education:</b> At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p><b>Tertiary education:</b> At least three (3) years of work experience in the oil palm sector OR five (5) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR three (3) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p>	HF- Having experience in plantation sector for 7 years in oil palm management system and currently working certification body since 2017 as auditor and certification manager.	Nil
Training	<p>Lead:</p> <ul style="list-style-type: none"> <li>• Successfully completed the scheme owner endorsed lead auditor training (5 days) and; <i>(NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required before the expiry or whenever there are changes in the MSPO Standard)</i></li> <li>• Undergone 40 hours of lead auditor course in Quality Management Systems (QMS)</li> </ul>	HF- The auditor completed below competency: 1. MSPO Lead auditor course 2530 :2013 and 2022 version 2. Completed ISO 9001 lead auditor course Exemplar Global. 3. Completed IMS lead auditor course	Nil

	<p>AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&amp;SMS); OR Lead Auditor for Integrated Management System (IMS).</p> <p>Auditor:</p> <ul style="list-style-type: none"> <li>• Successfully completed the scheme owner endorsed lead auditor training (5 days) and; <i>(NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required before the expiry or whenever there are changes in the MSPO Standard)</i></li> <li>• Undergone 40 hours of auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&amp;SMS); OR Lead Auditor for Integrated Management System (IMS).</li> </ul>	4. Completed SA8000 Basic Course.	
Auditing Experience	<p>Lead:</p> <ul style="list-style-type: none"> <li>• Conducted at least three (3) MSPO or equivalent sustainability certification audits OR a minimum of fifteen (15) man-days, whichever with more man-days, as lead auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO.</li> <li>• Maintenance - Conducted a minimum of four (4) different on-site MSPO Certification audits annually as lead auditor.</li> </ul> <p>Auditor:</p> <ul style="list-style-type: none"> <li>• Qualification - Conducted a minimum of four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO.</li> <li>• Maintenance - Conducted a minimum of four (4) on-site MSPO Certification audits annually.</li> </ul>	<p>HF- Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.</p> <p>For MSPO 2.0 version he had completed more than 20 mandays as lead auditor .</p>	Nil
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	Having good knowledge in plantation sector, auditing skill for ISO 19011 , 17021 and 17065 requirements.	Nil

		Able to communicate in Bahasa Malaysia and English.	
--	--	---	--

## OPENING MEETING & CLOSING MEETING CRITERIA

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



# THE AUDIT PROGRAMME MATRIX

(legend “☒” plan to cover/ covered, “☐” for not applicable)

Applicable principle/ Tentative Planned Year	5/2024 (audit still in old version) RAV	5/2025 SAV1 MSPO 2.0 Part 3-1	3/2026	3/2027	3/2028
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation					
Public Notification	☒	☒	☒	☒	☒
<b>4.1 Management Commitment &amp; Responsibility</b>					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 New Planting	☒	☒ NA	☒	☒	☒
4.1.3 Existing site management	☒	☒	☒	☒	☒
4.1.4 Replanting	☒	☒	☒	☒	☒
4.1.5 Training and Competency	☒	☒	☒	☒	☒
4.1.6 Economic and financial viability plan	☒	☒	☒	☒	☒
4.1.7 Commitment to contribute to local sustainable development	☒	☒	☒	☒	☒
4.1.8 Complaints and grievances handling	☒	☒	☒	☒	☒
4.1.9 Internal audit	☒	☒	☒	☒	☒
4.1.10 Management Review	☒	☒	☒	☒	☒
<b>4.2 Transparency</b>					
4.2.1 Communication and Consultation	☒	☒	☒	☒	☒
4.2.2 Traceability	☒	☒	☒	☒	☒
4.2.3 Transparent and fair price dealing	☒	☒	☒	☒	☒
4.2.4 Ethical conduct					
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Right to use land	☒	☒	☒	☒	☒
4.3.3 Native customary rights	☒	☒	☒	☒	☒
<b>4.4 Responsibility to social, health, safety and employment conditions</b>					
4.4.1 Social impact assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 Employee’s safety and health	☒	☒	☒	☒	☒
4.4.3 Employment conditions	☒	☒	☒	☒	☒
4.4.4 Living conditions	☒	☒	☒	☒	☒
<b>4.5 Environment, natural resources, biodiversity and ecosystem services</b>					
4.5.1 Environmental management	☒	☒	☒	☒	☒
4.5.2 Efficiency of energy use and use of renewable energy	☒	☒	☒	☒	☒
4.5.3 Waste management and disposal	☒	☒	☒	☒	☒
4.5.4 GHG emissions	☒	☒	☒	☒	☒

4.5.5 Water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Environmental conservation and protection	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Note:** Surveillance Audit shall be conducted within 12 months after the certification date but not less than 9 months. Recertification shall be carried out minimum 2 months prior to the expiry of the certificate.

CONCLUSION OF 5 YEARS REVIEW		
1	The company has demonstrated effective implementation and maintenance/improvement on its management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input type="checkbox"/> Yes <input type="checkbox"/> No

CHANGES OF THE 5 YEARS AUDIT PROGRAMME
<input type="checkbox"/> YES, Justification:
<input type="checkbox"/> NO, Justification:

SAMPLING METHODOLOGY (GROUPING ONLY)
<p>Sampling of the operating units to be audited has been conducted in accordance with the Risk Management (MSPORMP) documents as below:</p> $S = r \sqrt{n}$ <p>Risk Level: Choose an item.  S = Choose an item. (<math>\sqrt{\text{Total Number of Group Entity}}</math>) = Number of Sampling Site</p>
<p>The selected operating units to be audited in Year Choose an item.:  Not Applicable as this is single certification.</p>

## PREVIOUS AUDIT FINDING

The results of the last audit system have been reviewed, to ensure appropriate correction and corrective action has been implemented to address any non-conformity identified. The detail of verification is included below and concluded that:

<input checked="" type="checkbox"/>	No non-conformity / area of concern raised during last audit.
<input type="checkbox"/>	All non-conformity / area of concern identified during last previous audit have been corrected and the corrective action effective and acceptable.
<input type="checkbox"/>	One or more non-conformity / area of concern identified during last previous audit not effectively addressed and the specific non-conformity re-issued in the 'Current Audit Result & Non-Conformity Information' section of this report.

Verification of Previous Audit Result & Non-Conformity Information			
<b>Stage of Previous Audit</b>	Transfer During Re-Certification Assessment Visit (RAV)		
<b>Date of Audit</b>	11/5/2024 to 11/5/2024		
<b>No of Findings</b>	Nil Major Non-Conformance/s	Nil Minor Non-Conformance/s	1 OFI
<b>Status/ Remark</b>	Review the status of previous findings found some issues yet to be properly address by the management.		

## CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that COMPANY **Complies** with the MS 2530-3-1: 2022; Malaysian Sustainable Palm Oil (MSPO) standard and requirements. The following findings were identified:

CATEGORY	Number of Finding (s)					Total
	P1	P2	P3	P4	P5	
<i>Major Nonconformity (Major NC)</i>	Nil	Nil	Nil	Nil	Nil	Nil Major NC
<i>Minor Nonconformity (Minor NC)</i>	Nil	Nil	Nil	2	1	3 Minor NC
<i>Opportunity for Improvement (OFI)</i>	1	1	Nil	Nil	Nil	2 OFI

<b>SUMMARY OF THE FINDING/S:</b>	
<b>PRINCIPLE 1</b>	<p>Verified all the requirement in the principle 1 able to demonstrate compliance, however below issues need to be properly address for fully compliance :</p> <p>OFI 4.1.3.4 Management need to ensure the block marking of visual identification system at field block were properly maintain as some of the field block marking are missing .</p>
<b>PRINCIPLE 2</b>	<p>Verified all the requirement in the principle 2 able to demonstrate compliance, however below issues need to be properly address for fully compliance :</p> <p>OFI 4.2.1.2 Verified the list of stakeholder need to be updated as sighted the neighbour estate were not been updated in the stakeholder list..</p>
<b>PRINCIPLE 3</b>	<p>Verified all the requirement in the principle 3 able to demonstrate compliance, however below issues need to be properly address for fully compliance :</p> <p>Minor NC 4.3.1.2 Verified there is no evidence CHRA were done for the use of hazardous chemical as to comply with USECHH regulation. Due to that minor NC were raised.</p>
<b>PRINCIPLE 4</b>	<p>Verified all the requirement in the principle 4 able to demonstrate compliance, however below issues need to be properly address for fully compliance :</p> <p>Minor NC 4.4.1.1 Based on the review, here is a consolidated list of the non-compliant items in the SIA report based on the MSPO SIA Guidelines:</p> <ul style="list-style-type: none"> <li>a) General Introduction to the Operation Site: <ul style="list-style-type: none"> <li>i) Land title should be describe</li> <li>ii) Previous land use should be describe</li> <li>iii) Information on the time the plant operate should be included.</li> </ul> </li> <li>b) Description of Manpower and Operation: <ul style="list-style-type: none"> <li>i) Plans for larger manpower Should be described</li> <li>ii) All related license and permit should be listed.</li> </ul> </li> <li>c) Description of Stakeholders and the Consultation Process: <ul style="list-style-type: none"> <li>i) The report does not have the socio economic baseline data</li> <li>ii) Access to properties Should be included in the report.</li> <li>iii) Reasons for not consulting some stakeholders. It should be stated in the report.</li> </ul> </li> <li>d) Mitigation Measures: <ul style="list-style-type: none"> <li>i) Decision-making for mitigation. Should be specified</li> </ul> </li> <li>e) Others: <ul style="list-style-type: none"> <li>i) Stakeholder consultation attendance sheets</li> <li>ii) Discussion notes</li> <li>iii) Pictures</li> <li>iv) Meeting records</li> <li>v) Details of SIA assessors</li> </ul> </li> </ul> <p>Minor NC 4.4.4.2 Verified the water quality analysis is not been done as the estate water source were using bore well water..</p>

<b>PRINCIPLE 5</b>	<p>Verified all the requirement in the principle 5 able to demonstrate compliance, however below issues need to be properly address for fully compliance :</p> <p>Minor NC 4.5.5.1 e) The estate water source were from bore well water , however no records of monitoring ground water table be measured at least annually were done by management.</p>
--------------------	--

**NOTE:**

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

## AUDIT CONCLUSION & RECOMMENDATION

The audit team conducted a process-based audit, focusing on significant aspects and risk objectives required by the standard(s). The audit methodology employed the 3P approach: People, Paper, and Practice. The audit team concludes and expresses:

- CONGRATULATIONS; the management system is in full compliance.
- CONGRATULATIONS; however, some processes need to address non-compliance(s).
- SORRY; the organization has not established and maintained its management system in line with the requirements of the standard and has
- demonstrated
- not demonstrated the ability of the system to systematically achieve agreed requirements within the scope of the organization.

Based on the records, there are 3 unresolved issues. Therefore, the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity, the management system certification be:

- Granted (initial certification or recertification)
- Granted upon the acceptance of the non-compliance(s)
- Continued (surveillance)
- Continued (surveillance) upon the acceptance of the non-compliance(s)
- Withheld
- Suspended until satisfactory corrective action(s) is completed
- Other (please specify)

Please note that this conclusion and recommendation are based on audit sampling within the organization's management system and therefore do not guarantee 100% conformity with all requirements.

## STAKEHOLDER CONSULTATION

Stakeholder Details	The Input/ Comments	The Output/ Response
MPOB officer	The officer state that no issues from the estate as the estate size consider mini estate. As of todote the management were always give best cooperation with MPOB when necessary.	The management will continue good rapport with all surrounding stakeholders and will always ensure MSPO awareness and requirement are made aware to the relevant stakeholder.
Estate Workers	The workers stated that their passport were freely hold by the workers . No form of force labour were done by the management. Salary always being made in timely manner. No deduction were done to their salary. The workers were working more than 7 years in the estate and enjo with working environment. The workers also stated that the management were serve them good in terms in social benefit and salary.	
Estate Neighbor - Aik Lim Estate	The neighbour estate representative stated that there is no issues with the estate operation or activity. No complaint regarding the estate management.	
FFB buyer Kilang Kelapa Sawit Muar	The stakeholder were been brief on procedure complaint and MSPO awareness . No issues with FFB or crop quality delivered by the estate.	
Segamat Wildlife Conservation Centre - Officer	The officer stated that , the estate area had no endangered species within the estate area.	

Audit Team Conclusion	The audit team conclude during this surveillence audit shown that the management were having good relationship with their surrounding communities and relevant stakeholders. As of todote no complaints were raised during stakeholder consultation.
-----------------------	--

**NOTE:**

With reference to MSPO Certification Scheme Document dated 05 January 2023 **4.8 STAKEHOLDER CONSULTATION**. Whenever deemed applicable, stakeholder consultation/ interview may be held in order to obtain the internal and external stakeholders' inputs on the Company's compliance towards the MSPO standards and stakeholders' views on areas where the Company could improve. Such consultation will be conducted professionally and in absolute isolation from the Company officials. All comments made by the stakeholders will be recorded and presented in this assessment report.