



Certification International
Certification International

MSPO ASSESSMENT REPORT

ON

MS 2530-3-2: 2022; Malaysian Sustainable Palm Oil
(MSPO)

FOR

ENTITY NAME	(i) Ladang Elit Mewah Sdn Bhd (1448027-W) (ii) Ladang Jasa Suria Sdn Bhd (1447943-T) (iii) Ladang Vista Sdn Bhd (1448122-H)		
MAIN ADDRESS	7-1A, Medan Bukit Permai 2, Block 3, Taman Bukit Permai, 56100 Cheras, Wilayah Persekutuan Kuala Lumpur & 7-1, Medan Bukit Permai 2, Block 3, Taman Bukit Permai, 56100 Cheras, Wilayah Persekutuan Kuala Lumpur.		
SITE ADDRESS (IF ANY)	(i) Ladang Elit Mewah, PT 5536, Mukim Ulu Nenggiri, 18300 Gua Musang, Kelantan. (ii) Ladang Jasa Suria, PT 5641, Mukim Ulu Nenggiri, 18300 Gua Musang, Kelantan. (iii) Ladang Vista, PT 5535, Mukim Ulu Nenggiri, 18300 Gua Musang, Kelantan.		
REPORT NO.	MR3/2024/MAV/85		
DATE OF VISITATION	22/9/2024 TO 25/9/2024		
MSPO CERTIFICATE NO.	MSPO-03-085	VALIDITY	16/12/2024 – 15/12/2029
TYPE OF CERTIFICATION	GROUPING	IF GROUPING, NO OF GROUP MEMBERS	3
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	MAIN ASSESSMENT VISIT (MAV)		

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.]

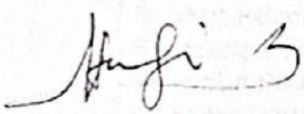
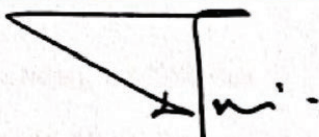
This assessment report has been meticulously prepared to provide a comprehensive analysis of the MSPO Main Assessment Visit (MAV). The objective of this report is to evaluate the current status, identify strengths and areas for improvement, and recommend actionable strategies to enhance overall performance 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.

Working TOGETHER, for a sustainable future.

Prepared By		Client's Representative Acknowledgement	
Signature		Signature & Company Stamp	
Name	Mohammad Hafizuddin Bin Rossley (HF)	Name	KUMAR A/L KRISHNAN
Designation	Lead Auditor	Designation	GENERAL MANAGER
Date	25/09/2024	Date	13.12.2024
Email	hafiz@mr3cert.com	Email	tarmilipj@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	26/09/2024	13/12/2024

Peer Reviewer	13/12/2024	Reviewed done by Mr Syahrizan and emailed the form of peer reviewed on 15/12/2024 . Base on the review the peer reviewer had recommend for certification.
Certification Decision	16/12/2024	Completed by Certification decision panel - GM
MSPO Certificate Approval / Issuance	16/12/2024	Done by GM

ABBREVIATION

CAP	Corrective Action Plan
CB	Certification Body
CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
FFB	Fresh Fruit Bunch
FY	Financial Year
GAP	Good Agricultural Practices
IA	Internal Audit
ISCC	International Standard for Carbon Certification
LA	Lead Auditor
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
MRM	Management Review Meeting
MSPO	Malaysian Sustainable Palm Oil
NA	Not Applicable/ Non-Applicable
NC	Non-Conformance/ non-conformity
OBS	Observation
OFI	OFI
P&C	Principle & Criteria
PK	Palm Kernel
POM	Palm Oil Mill
PPE	Personal Protective Equipment
RTE	Rare, Threatened & Endangered
SCCS	Supply Chain Certification Standard
SEIA	Social & Environment Impact Assessment
SOP	Standard Operating Procedure
TM	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 checked="" type="checkbox"/> Other, (please specify) New Standard MS 2530-3-2: 2022; Malaysian Sustainable Palm Oil (MSPO)
Fulfilment of the Audit objectives	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO , Justification:
Applicable National Standards	MS ISO/IEC 17021-1:2015, ISO/IEC 17065, MSPO Certification Scheme documents
Issue of certificate	<input checked="" type="checkbox"/> YES , Justification: This is a new issuance certificate during MAV <input type="checkbox"/> NO , Justification: No changes from the previous review.

CERTIFICATION SCOPE	
The applicable scope	Production of Fresh Fruit Bunches (FFB) from: (4467.482 Ha) ha of certified area (1416.82 Ha) ha of planted area
Exclusion	Nil 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. Simon/ Kumar A/L Krishnan
Position	Director/ General Manager
Contact Number	+6019 573 9888/ +60 13-384 4011
E-mail address	simonliew@liziz.com.my, c_sheung@liziz.com.my
Office Number	-
Alternative Contact	Tarmimi Tamam - Manager
Contact Number	+60 19-938 3360
E-mail address	tarmimilpj@gmail.com

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Ladang Elit Mewah Sdn Bhd	622617002000	Ladang Elit Mewah, PT 5536, Mukim Ulu Nenggiri, 18300 Gua Musang, Kelantan	5.172019, 101.770400	1578.741	393.76
Ladang Jasa Suria Sdn Bhd	622619002000	Ladang Jasa Suria, PT 5641, Mukim Ulu Nenggiri, 18300 Gua Musang, Kelantan	5.20515, 101.74678	1625.241	501.82
Ladang Vista Sdn Bhd	622618102000	Ladang Vista, PT 5535, Mukim Ulu Nenggiri, 18300 Gua Musang, Kelantan	5.21898, 101.78371	1263.50	521.24
Other Sustainability Certification		NIL			

Note:

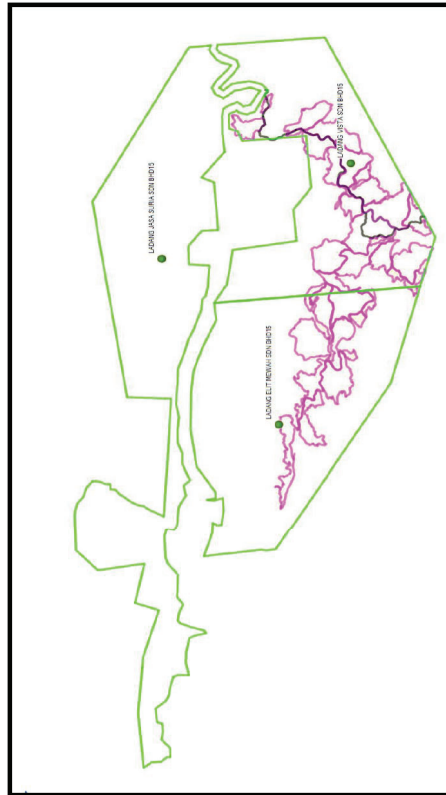
- (i) Maps showing geographical location, with close-up of the certified estates are attached as in the 'Estate Location & Map' of this report.
(ii) With reference to MSPO Scheme Document dated on 5 January 2023.

AREA STATEMENT AND FFB FORECAST:							
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2023	YIELD TON/ YEAR	MATURE/ YEAR	INMATURE AREA (HA)	HCV AREA (HA)
Ladang Elit Mewah	1578.741	393.76	-	Note: Previous year records is not available since the Estates just handed over in June 2024	393.76	0	NII
Ladang Jasa Suria	1625.241	501.82	-	Note: Previous year records is not available since the Estates just	501.82	0	Nil

				handed over in June 2024			
Ladang Vista	1263.50	521.24	-	Note: Previous year records is not available since the Estates just handed over in June 2024	521.24	0	Nil
TOTAL	4467.482	1416.82	-	Note: Previous year records is not available since the Estates just handed over in June 2024	1416.82	0	0

ESTATE LOCATION & MAP

LADANG VISTA, LADANG ELIT MEWAH SDN BHD & JASA SURIA AREA STATMENT



BLOK	HA	ACRES
BLOCK 1	19.5	48.20
BLOCK 2	35.3	87.30
BLOCK 3	12.2	30.10
BLOCK 4	18.5	45.60
BLOCK 5	42.1	104.00
BLOCK 6	26.2	64.80
BLOCK 7	8.5	21.10
BLOCK 8	33.0	81.50
BLOCK 9	32.4	80.10
BLOCK 10	21.3	52.70
BLOCK 11	15.5	38.30
BLOCK 12	47.5	117.00
BLOCK 13	28.1	69.50
BLOCK 14	35.3	87.30
BLOCK 15	10.5	25.90
BLOCK 16	7.1	17.60
BLOCK 17	26	64.20
BLOCK 18	37.6	92.90
BLOCK 19	6.2	15.40
BLOCK 20	5.6	13.90
BLOCK 21	24.8	61.20
BLOCK 22	42.5	105.00
BLOCK 24	3.5	8.70
BLOCK 25	36.4	89.90
BLOCK 27	23.3	57.50
BLOCK 28	24.8	61.40
BLOCK 30	24.5	60.50
BLOCK 31	28.6	70.80
BLOCK 32	25.4	62.80
BLOCK 33	22.1	54.70
TOTAL	724.3	1789.90

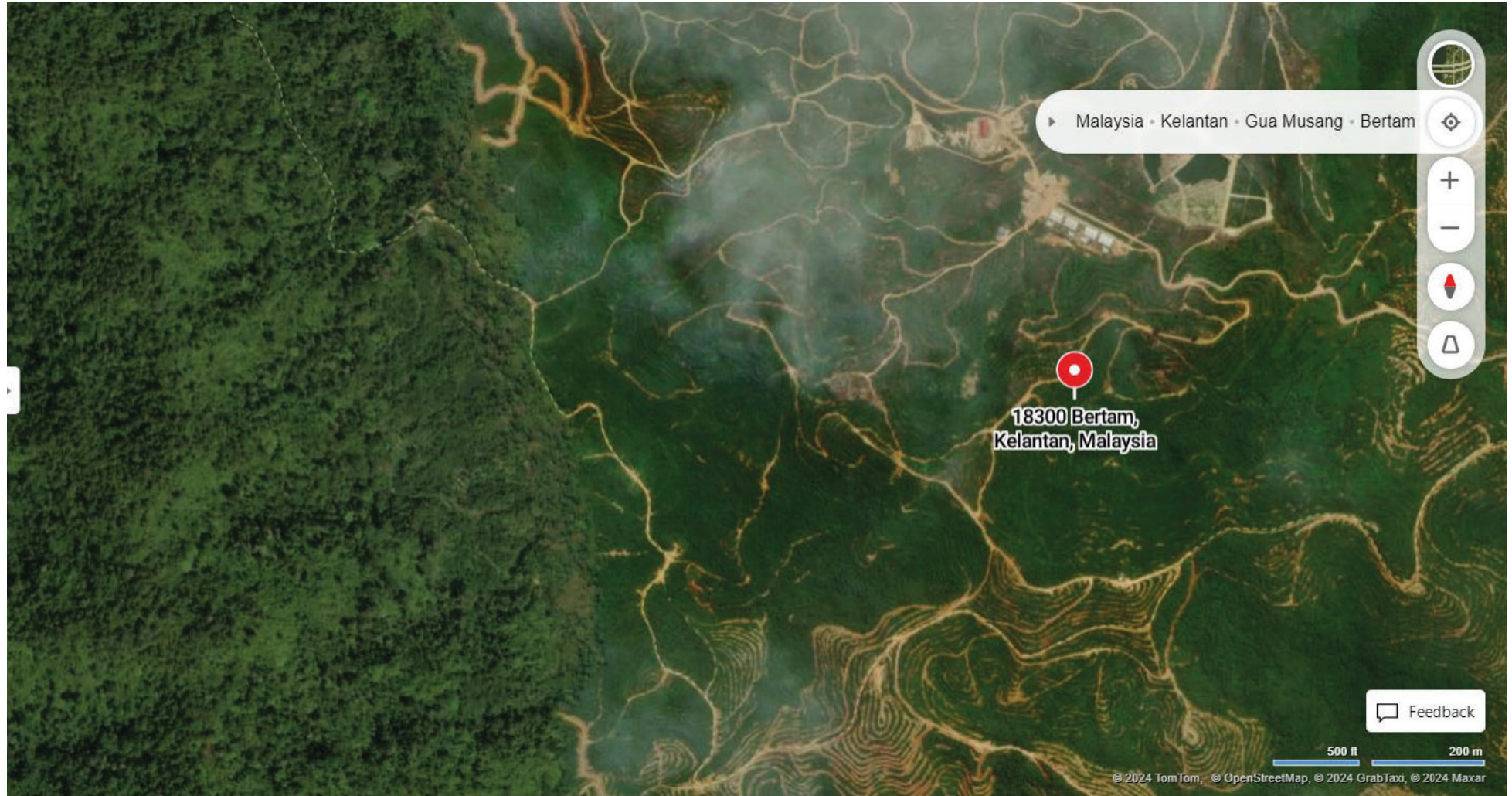
Note: All estates is in a rehabilitation stage. Actual mapping for Each estate is not available since the Estates just handed over in June 2024. Current management still carrying out area survey work for each estate area based on their respective land titles. All 3 estates work is carried out under one estate management with 3 different MPOB licenses.

MR3 Certification International Sdn. Bhd. 201901004928 (1314255-P)
Level 6 & 7, The Tribeca, No. 215 Jalan Imbi,
55100 Kuala Lumpur, Malaysia.

Maps Location Ladang Elit Mewah Sdn Bhd



Map Location : Ladang Jasa Suria Sdn Bhd



MR3 Certification International Sdn. Bhd. 201901004928 (1314255-P)
Level 6 & 7, The Tribeca, No. 215 Jalan Imbi,
55100 Kuala Lumpur, Malaysia.

Maps Location : Ladang Vista Sdn Bhd



THE AUDIT PLAN

Date	Time	Assessor	Business Area/ Process	Clause
22 September 2024	0900	ALL	<p>Introduction by the Lead Auditor on the follow's information:</p> <p>Opening meeting</p> <ul style="list-style-type: none"> i. Confirmation of the client's name, location address & scope of certification. ii. 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. iii. Confirmation of formal communication channels between the audit team and the client. iv. Confirmation that the resources and facilities needed by the audit team are available. v. Confirmation of matters relating to confidentiality, assurance of impartiality, conflict of interest & confidentiality of client's information observed & dealing with authority requesting of client's information. vi. Confirmation of relevant work safety, emergency and security procedures for the audit team. vii. The method of reporting, including any grading of audit findings. viii. Information about the conditions under which the audit may be premature terminated. ix. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; x. Methods and procedures to be used to conduct the audit based on sampling. xi. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. 	On Site

22 September 2024	0900	HF RZ & NS & DL	<p>Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill.</p> <p>Principle 4.1: Management commitment & responsibility 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</p>	Ladang Elit Mewah
	1130	NS RZ & DL	<p>Stakeholder Consultation 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).</p> <p>Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct</p>	
	1230	LUNCH BREAK		
	1400	NS RZ & DL	<p>Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights</p> <p>Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions</p>	

		HF	<p>Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services 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</p>	
	1630	ALL	Meeting of assessors to discuss findings and soft Closing Meeting	
	1700	ALL	END OF DAY 1 ASSESSMENT	

23 September 2024	0900	HF RZ & NS & DL	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill. Principle 4.1: Management commitment & responsibility 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	Ladang Jasa Suria	
	1130	NS RZ & DL	Stakeholder Consultation 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). Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct		
	1230	LUNCH BREAK			
	1400	NS RZ & DL	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		

		HF	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services 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		
	1630	ALL	Meeting of assessors to discuss findings and soft Closing Meeting		
	1700	ALL	END OF DAY 2 ASSESSMENT		

24 September 2024	0900	HF RZ & NS & DL	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill. Principle 4.1: Management commitment & responsibility 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	Ladang Vista	
	1130	NS RZ & DL	Stakeholder Consultation 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). Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct		
	1230	LUNCH BREAK			
	1400	NS RZ & DL	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		

		HF	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services 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		
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Closing Meeting		
	1700	ALL	END OF DAY 3 ASSESSMENT		

25 September 2024	0900	HF/NS/RZ/ SY	Conduct review of all Procedure document from Principle 1 until Principle 5 at ICS office (group Manager – Ladang Elit Mewah Sdn Bhd)	Ladang Jasa Suria	
		HF/NS	Principle 4.1: Management commitment & responsibility 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		

1130	RZ	Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct		
	DL	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights		
1230	LUNCH BREAK			
1400	NS/HF	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		
	RZ & DL	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services 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		
1600 until 1700		Closing meeting with the client.		

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)	1. Rizal Ahmad Nazim Bin Abd Raof (RZ) 2. Mohd Shyaidal Abd Kadir (SH) 3. Nabila Seth (NS)

Education	<p>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.</p> <p>Auditor: 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.</p>	<p>Mohammad Hafizuddin Rossley Graduate in Diploma Agriculture in UPM in year 2009</p>	<p>Rizal Ahmad Nazim Bin Abd Raof - Graduate in Bachelor of Forestry Science in UPM.</p> <p>Nabila Seth holds BBA (Hons) in Business Studies from UiTM.</p> <p>Mohd Shyaiddal Abd Kadir hold a diploma and degree in Forestry Science from Universiti Putra Malaysia (UPM).</p>
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Work Experience	<p>Lead:</p> <p>Post-Secondary education: 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>Tertiary education: 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>Post-Secondary education: 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>Tertiary education: 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>	<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.</p>	<p>RZ- Work Experience - Experience in estate management for almost 15 years in Felda Group of companies.</p> <p>NS- Have 10 years working experience in the certification body conducting audit in ISO 9001, 14001, 45001, RSPO, and MSPO</p> <p>Mohd Shyaiddal Abd Kadir has been in the oil palm sector for more than 8 years where he was the Plantation Assistant Manager and has been involved in the estate operation and sustainability certification i.e. RSPO and MSPO.</p>
Training	<p>Lead:</p> <ul style="list-style-type: none"> Successfully completed the scheme owner endorsed lead auditor training (5 days) and; (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) Undergone 40 hours of lead 	<p>HF- The auditor completed below competency:</p> <ol style="list-style-type: none"> MSPO Lead auditor course 2530 :2013 and 2022 version Completed ISO 9001 lead auditor course Exemplar Global. Completed IMS lead auditor course 	<p>RZ- The auditor completed below competency:</p> <ol style="list-style-type: none"> MSPO Lead auditor course 2530 :2013 and 2022 version (OSH-ISIS), 25-29/3/2024. Completed IMS Lead Auditor Course (Exemplar Global),

	<p>auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&SMS); OR Lead Auditor for Integrated Management System (IMS).</p> <p>Auditor:</p> <ul style="list-style-type: none"> • 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> • 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&SMS); OR Lead Auditor for Integrated Management System (IMS). 	<p>4. Completed SA8000 Basic Course.</p>	<p>29/5/2024. 3. Completed SA8000 Course (SAI), 12-16 June, 2023. 4. Completed ISO9001 Lead Auditor Course (TVE-IRCA), 6/4/2024.</p> <p>NS- 1. IMS (ISO scheme 9001, 14001 and 45001) 2. MSPO and MSPO SCCS 3. SA 8000 Basic Course 4. RSPO Lead auditor course</p> <p>Mr Syaidal has completed below competency: 1. MSPO Lead Auditor Course 2530:2013 in November 2018 and 2530:2022 in April 2024. 2. Completed ISO 9001:2015 & ISO 14001:2015 Lead Auditor Training Course (IMS), in December 2018. 3. Completed MSPO SCCS Certification Standard 2018 in June 2019 4. Completed SA8000 Introduction and Basic Auditor Training Course by SAI in June 2023. 5. Completed MSPO 2530:2022 (Lead Auditor Training) in April 2024. 6. Completed ISO14001:2015 (Lead Auditor Training) in September 2024.</p>
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Auditing Experience	<p>Lead:</p> <p>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.</p> <p>Maintenance - Conducted a minimum of four (4) different on-site MSPO Certification audits annually as lead auditor.</p> <p>Auditor:</p> <p>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.</p> <p>Maintenance - Conducted a minimum of four (4) on-site MSPO Certification audits annually.</p>	<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>RZ- Auditing Experience - 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>Nabila Seth Niven has obtained MSPO LA Training in December 2015 and related training from MPOB. She also successfully completed the Lead Auditor assessments for QMS ISO 9001, EMS ISO 14001, OSHMS ISO 45001:2018, SA 8000, MSPO Supply Chain Certificate Standard (SCCS), Anti-Bribery Management System ISO 37001 and Legal Requirements complementing the MACC Act 2009 for certification bodies by the Malaysian Anti-Corruption Commission (MACC) in 2021</p> <p>Mr Syaiddal had conducted more than 400 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>
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	- 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. Able to communicate in Bahasa Malaysia and English.

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OPENING MEETING & CLOSING MEETING CRITERIA

Opening Meeting

- a) introduction of the participants, including an outline of their roles;
- b) confirmation of the scope of certification;
- 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;
- d) confirmation of formal communication channels between the audit team and the client;
- e) confirmation that the resources and facilities needed by the audit team are available;
- f) confirmation of matters relating to confidentiality;
- g) confirmation of relevant work safety, emergency and security procedures for the audit team;
- h) confirmation of the availability, roles and identities of any guides and observers;
- i) the method of reporting, including any grading of audit findings;
- j) information about the conditions under which the audit may be premature terminated;
- k) confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails;
- l) confirmation of the status of findings of the previous review or audit, if applicable;
- m) methods and procedures to be used to conduct the audit based on sampling;
- n) confirmation of the language to be used during the audit;
- o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions.

Closing Meeting

- a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty
- b) the method and timeframe of reporting, including any grading of audit findings;
- c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification;
- d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit;
- e) the certification body's post audit activities;
- f) information about the complaint handling and appeal processes.
- g) any diverging opinion that are not resolved.
- h) opportunity for the client to ask questions.

THE AUDIT PROGRAMME MATRIX

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

Applicable principle/ Tentative Planned Year	9/2024	9/2025	9/2026	9/2027	9/2028
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation	12	9	9	9	9
Public Notification	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 New Planting	☒	☒	☒	☒	☒
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	☒	☒	☒	☒	☒
4.2 Transparency					
4.2.1 Communication and Consultation	☒	☒	☒	☒	☒
4.2.2 Traceability	☒	☒	☒	☒	☒
4.2.3 Transparent and fair price dealing	☒	☒	☒	☒	☒
4.2.4 Ethical conduct					
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Right to use land	☒	☒	☒	☒	☒
4.3.3 Native customary rights	☒	☒	☒	☒	☒
4.4 Responsibility to social, health, safety and employment conditions					
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	☒	☒	☒	☒	☒
4.5 Environment, natural resources, biodiversity and ecosystem services					
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	☒	☒	☒	☒	☒
4.5.6 Environmental conservation and protection	☒	☒	☒	☒	☒
4.5.7 Zero burning practices	☒	☒	☒	☒	☒

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: NA
<input type="checkbox"/> NO , Justification: NA

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: Medium</p> $S = 1.5 (\sqrt{3}) = 3$
<p>The selected operating units to be audited in Year 2024:</p> <ul style="list-style-type: none"> (i) Ladang Elit Mewah Sdn Bhd (1448027-W) (ii) Ladang Jasa Suria Sdn Bhd (1447943-T) (iii) Ladang Vista Sdn Bhd (1448122-H)

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 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			
Stage of Previous Audit	First Stage Audit (FAV)		
Date of Audit	12/9/2024 to 13/9/2024		
No of Findings	Nil Major Non-Conformance/s	Nil Minor Non-Conformance/s	4 OFI
Status/ Remark	During the 2nd stage audit found the findings from first stage yet audit still yet being closed and due to that it been remain as audit finding during the 2nd stage audit.		

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that (i) Ladang Elit Mewah Sdn Bhd (1448027-W), (ii) Ladang Jasa Suria Sdn Bhd (1447943-T), (iii) Ladang Vista Sdn Bhd (1448122-H) **Complies** with the *Choose an item.* standard and requirements. The following findings were identified:

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

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	<p>Review the document and site visit observe the implementation practice mostly are comply with requirement in the Principle 1 however below findings need to be addressed :</p> <p>NC - MAJOR 4.1.6.1 & 4.1.6.2 All sites There is no evidence of documented business or management plan been established as required under indicator 4.1.6.1 and 4.1.6.2. Therefore, a major nonconformity is raised.</p>
PRINCIPLE 2	<p>Review the document and site visit observe the implementation practice mostly are comply with requirement in the Principle 2 however below findings need to be addressed</p> <p>OFI 4.2.1.2 All Sites The identification of stakeholder could be further improved as there is some of the relevant parties from government agency such as PBT, KWSP and Land and Survey Department which yet to be listed in the #List of Stakeholder</p> <p>NC MINOR 4.2.2.2 All sites There is no available evidence of delivery record been maintained by the management for the FFB delivered to the buyer.</p> <p>NC MINOR 4.2.3.1 All Sites The management failed to establish and documented the pricing mechanism for the products sold to the buyer.</p> <p>NC- MINOR 4.2.3.5 All Sites The management unable to demonstrate evidence of agreed contract between the management and FFB buyer (Liquid Palm Miller Sdn Bhd) as required under indicator 4.2.3.2.</p>

PRINCIPLE 3	<p>Review the document and site visit observe the implementation practice mostly are comply with requirement in the Principle 3 however below findings need to be addressed</p> <p>OFI: 4.3.1.1 All Sites All estates is in a rehabilitation stage. New management begins basic activities in June 2024. Current management still carrying out legal compliance work for each estate area. All 3 estates work is carried out under one estate management with 3 different MPOB licenses. Management shall ensure to obtain permit and license for the following items: 1. Drinking water permit and water abstraction permit 2. Energy Commission Permit for electrical independent energy supply or applying TNB electricity supply. 3. Weighbridge Permit 4. JTK Permit for workers Quarters 5. Schedule waste registration (eSWIS) 6. Air Compressor permit 7. Any additional requirement according to Federal and State Legislation Will verify the progress during next audit</p> <p>OFI 4.3.2.4 All Sites All estates is in a rehabilitation stage. Actual mapping for Each estate is not available since the Estates just handed over in June 2024. Current management still carrying out area survey work for each estate area based on their respective land titles. All 3 estates work is carried out under one estate management with 3 different MPOB licenses. Will verify the progress during next audit.</p>
PRINCIPLE 4	<p>Review the document and site visit observe the implementation practice mostly are comply with requirement in the Principle 4 however below findings need to be addressed</p> <p>NC- MINOR 4.4.1.1 All Sites Verified the social impact assessment were not being conducted as per new guideline establish by the scheme owner. Due to that minor NC were raised.</p> <p>OFI 4.4.4.2 All Sites Verified the water analysis yet been done by management as the estate just being took over by management for the past 4 month. However these issues had been captured in the water management plan.</p>
PRINCIPLE 5	<p>Review the document and site visit observe the implementation practice mostly are comply with requirement in the Principle 5 however below findings need to be addressed</p> <p>OFI 4.5.1.4 All Sites Management to ensure the training will be conducted according to training plan and training matrix provided above. Will verify the progress during next audit.</p> <p>OFI 4.5.2.1 All Sites Management shall assess and record its energy consumption. Verified record of energy consumption such as diesel and petrol were not properly records.</p> <p>OFI 4.5.3.2 All Sites</p>

	<p>Management to provide Inventory of empty pesticides container and Inventory of empty fertilizer bags</p> <p>NC- Minor 4.5.4 All sites Verified Relevant Documents for GHG Emissions yet been conducted according to the new guidelines provided by the scheme owner and due to that minor NC were raised.</p> <p>NC- Minor 4.5.6 All Sites Verified Relevant Documents for Environmental conservation and protection yet been conducted according to the new guidelines provided by the scheme owner and due to that minor NC were raised.</p>
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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 NIL 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
Workers # 1	Refer to the audit report for this site, issues discussed such: 1. Complaint - There is no complaint has been raised during stakeholder consultation. All Stakeholder understand the grievances procedure practices by the management. 2. Positive Practices by estate: i. All stakeholder has compliment the estate management which has given a good rapport with stakeholder. ii. Understand the purpose of MSPO. iii. Timely payment to supplier and no outstanding payment to supplier. All the previous inputs are all positive. Therefore, no subsequent stakeholder consultation required. However, during the current audit, the auditor has conducted interview with several workers, contractors and staff. The inputs are positive and no issues raised.	As at to date no issues received from any stakeholders. Management is committed to give best cooperation if any issues arise.
Workers # 2		
Contractor Rep		
Mill Rep		
1 Village Rep		
MPOB Officer (Tanah Merah)		

Audit Team Conclusion	In conclusion, the estate management received no complaint and stakeholders are aware on the requirement of MSPO and detail on MSPO such estate complaint procedure, requirement with act, agreed to be audited by MSPO auditor & etc.
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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.