



MSPO ASSESSMENT REPORT

ON

MS 2530-4-3: 2022; Malaysian Sustainable Palm Oil
(MSPO)

FOR

NAME OF CERTIFIED ENTITY	APLAS SAWIT SDN BHD (1269455-K)		
MAIN ADDRESS	21-3 BLOCK H, LINTAS SQUARE, JALAN LINTAS 88300 KOTA KINABALU, SABAH		
SITE ADDRESS (IF ANY)	CL075338064 BATU 12, JALAN LABUK 90000 SANDAKAN, SABAH		
REPORT NO.	MSPO/24/MR3/MA/4.3/103		
DATE OF VISITATION	14/11/2024 TO 14/11/2024		
MSPO CERTIFICATE NO.	MSPO-04-002	VALIDITY	1/7/2025 - 30/6/2030
TYPE OF CERTIFICATION	SINGLE		
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	MAIN ASSESSMENT VISIT (MAV)		
SUPPLY CHAIN MODEL	Mass Balance Model (MB)		

[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 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	Ts Mohamad Faidullah Abu Bakar	Name	Denis Yong
Designation	Lead Auditor	Designation	Director
Date	14/11/2024	Date	20/11/2024
Email	mdfaidullah@gmail.com	Email	aplas.sawit@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	20/11/2024	receive through whatsapp.
Peer Reviewer	7/2/2025	Reviewed by Dr. Muhammad Zahid
Certification Decision	30/06/2025	Reviewed by Director
MSPO Certificate Approval / Issuance	01/07/2025	Approved by Director

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 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 type="checkbox"/> To follow up on the previous audit's findings <input checked="" type="checkbox"/> To review use or logo / marks <input 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"/> YES <input type="checkbox"/> NO , Justification:
Applicable National Standards	MS ISO/IEC 17021-1:2015, ISO/IEC 17065, MSPO Certification Scheme documents, MS 2530-4-1:2022 Standard, MS 2530-4-2:2022 Standard & MS 2530-4-3:2022 Standard
Issue of certificate	<input checked="" type="checkbox"/> YES , Justification: This is a new issuance certificate during MAV <input type="checkbox"/> NO , Justification:

CERTIFICATION SCOPE	
The applicable scope	Trade And Transfer Of Fresh Fruit Bunch Including Purchasing And Selling Activities Under Supply Chain Model Mass Balance
Exclusion	Nil Justification:
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 Dennis Yong
Position	Managing Director
Contact Number	012-411 9791
E-mail address	Aplas.sawit@gmail.com
Office Number	
Alternative Contact	-
Contact Number	-
E-mail address	Aplas.sawit@gmail.com

DETAILS OF CERTIFIED ENTITY

NAME OF DEALER	GPS COORDINATE	LOCATION DEALER	MPOB LICENSE NO & VALIDITY	CAPACITY (MT/MONTH)
APLAS SAWIT SDN BHD	5.903086, 117.976461	CL075338064 Batu 12, Jalan Labuk, 9000 Sandakan, Sabah, Malaysia	553580115000 Valid from 1/10/2024 - 30/9/2025	1000 MT/Month
Other Sustainability Certification:		Nil		
Supply Chain Model:		Mass Balance Model (MB)		

INFORMATION OF THE SUPPLY BASE

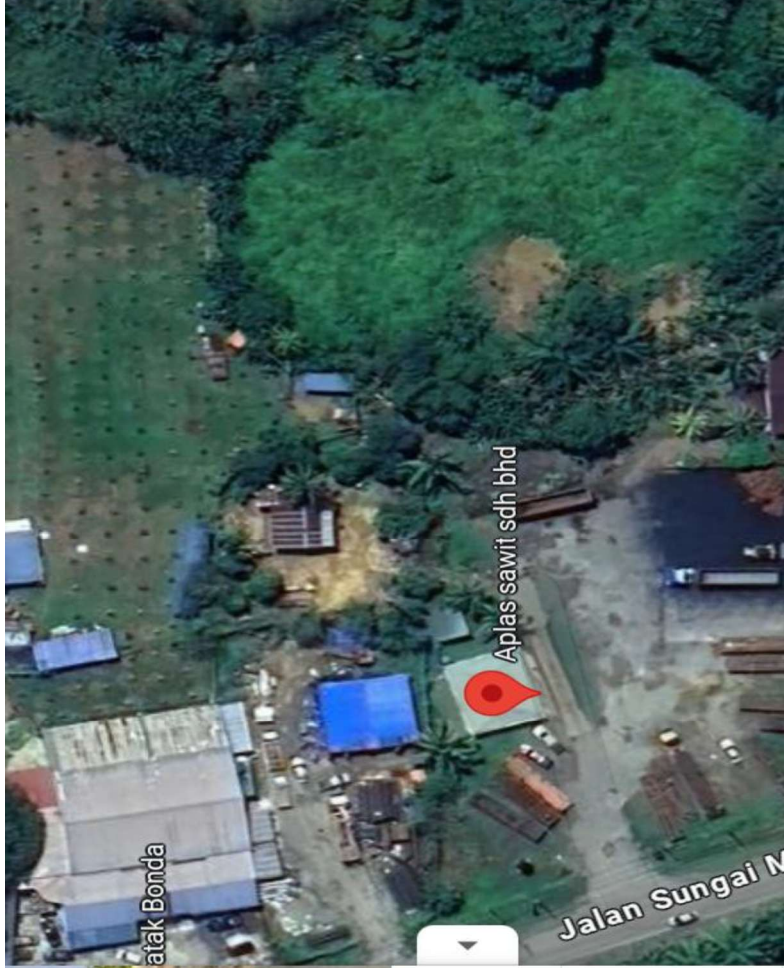
NO.	NAME OF SELLER / SMALLHOLDERS OF FRESH FRUIT BUNCH (FFB)	LOCATION / ADDRESS	Estimate forecast FFB deliver per year	GPS Coordinate	MSPO Certificate Number	MPOB LICENSE NO
	<i>Pending for Basic Data</i>	<i>Pending for Basic Data</i>				553580115000

LOCATION & ENTITY MAP



Aplas sawit sdh bhd
Construction company

- Directions
- Save
- Nearby
- Send to phone
- Share



THE AUDIT PLAN



MR3-P05-F3	AUDIT PLAN
Effective Date: 16/11/2023 v 02	

Audit Plan & Scope Details

Organization Details	Name: Apfas Sawit Sdn. Bhd. (1269465-K) Registered Address: 21-3 Block H, Lintas Square, Jalan Lintas, 85300 Kota Kinabalu, Sabah. Estate Address: CL07638004 Bate 12, Jalan Labuk, 90000 Sandakan, Sabah. PIC: Mr Dennis Yong Tel: +6012 411 8791 Email: Apfas.sawit@gmail.com	
Audit Plan for	<input type="checkbox"/> First (Stage 1) <input checked="" type="checkbox"/> Main (Stage 2) <input type="checkbox"/> Surveillance No. 1 <input type="checkbox"/> Surveillance No. 2 <input type="checkbox"/> Surveillance No. 3 <input type="checkbox"/> Surveillance No. 4 <input type="checkbox"/> Re-assessment <input type="checkbox"/> Extension of Scope	
Audit Date	From 14/11/2024 To 14/11/2024	Man Days 02 Mandays
Language	English / Bahasa Malaysia	
Audit Objective(s)	1. To evaluate that all elements of the proposed scope of registration meet the applicable statutory, regulatory and contractual requirements. 2. To determine the organization conformance against the MSPO standards requirements. 3. Follow up of previous issues of concern, if any. 4. To make appropriate recommendations based on the audit findings.	
Job Reference	MR3/MSPO/24/IMAV/103	
Scope of Certification	(i) Apfas Sawit Sdn. Bhd. Licensed activities to sell and transfer of FFB & to buy and transfer of FFB 1,578.74 mt/ month	
Applicable Management Standard	MS 2530-4-3: 2022: Malaysian Sustainable Palm Oil (MSPO)	
Issuance No.	01	Date 31/11/2024
Lead Auditor (LA)	Ts. Mohamad Faiduliah Bin Abu Bakar (FD) +6014 887 7243 mfaiduliah@gmail.com Lead Auditor Course ISO 9001 Completed Lead Auditor Course IMS Completed Lead Auditor Course MSPO 2.0 Completed Social Competency Completed	

MR3 Certification International Sdn. Bhd.
 The First Floor, No. 215, Jalan Ampang, Kuala Lumpur
 Email: info@mr3cert.com



MR3-P05-F3	AUDIT PLAN
Effective Date: 16/11/2023 v 02	

Team Member(s) (TM)	Mohammad Hafizuddin Bin Rossley (HF) +6019 724 8760 hafiz@mr3-cert.com Lead Auditor Course ISO 9001 Completed Lead Auditor Course IMS Completed Lead Auditor Course MSPO 2.0 Completed Social Competency Completed		
Trainee Auditor(s)	Choose a Name <input type="checkbox"/> Choose an email		
Observer(s)	Eneok Salahudin B Yaacob (Department of Standards Malaysia) +6019 388 4706 salahudinyo@gmail.com		
Witness Auditor(s)	Nabila Seth Niven (NS) +6012 248 8805 superadmin@mr3cert.com		
Audit Methodology	1. The assessment will be carried out on reviewing of client's MSPO management system practice. 2. Reviewing the client's status and understanding regarding requirements of the MSPO standard, in particular with respect to the identification of key performance of significant aspects, processes, objectives and operation of the management system by interviewing the internal and external stakeholder (such as employees, neighbouring community, suppliers, etc.) 3. To collect necessary information regarding the scope of the MSPO management system, processes and location(s) of the client, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, legal aspects of the client's operation, associated risks, etc.) by reviewing the documentation and records.		

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

AUDIT PLAN

MR3-P05-F3

Effective Date: 16/11/2023 v.02

Date	Time	Assessor	Business Area/ Process	Indicator
<p>DAY 1 14/11/2024 (Thursday)</p>	<p>0900</p>	<p>ALL</p>	<p>Introduction by the Lead Auditor on the follow's information:</p> <p>Opening meeting</p> <ol style="list-style-type: none"> i. 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; ii. Confirmation of the client's name, location address & scope of certification. iii. 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. iv. Confirmation of formal communication channels between the audit team and the client. v. Confirmation that the resources and facilities needed by the audit team are available. vi. 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. vii. Confirmation of relevant work safety, emergency and security procedures for the audit team. viii. The method of reporting, including any grading of audit findings. ix. Information about the conditions under which the audit may be premature terminated. x. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; xi. Methods and procedures to be used to conduct the audit based on sampling. xii. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. xiii. 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; xiv. Methods and procedures to be used to conduct the audit based on sampling; xv. Confirmation of the status of findings of the previous review or audit, if applicable; 	<p>ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems</p>

AUDIT PLAN

MR3-P05-F3 Effective Date: 16/11/2023 v 02

Date		Time	Assessor	Business Areal Process		Indicator
DAY 1 14/11/2024 (Thursday)		0900	ALL	<p>Site visitation to verify operational activities and inspect facility areas, including (if available) chemical storage, fertilizer storage, worker housing, landfill, and other relevant areas.</p> <p>Principle 4.1: Management commitment & responsibility Criterion 1 : MSPO Policy Criterion 2 : New establishment Criterion 3 : Existing site management Criterion 4 : Training and Competency Criterion 5 : Economic and Financial viability plan Criterion 6 : Commitment to contribute to local sustainable development Criterion 7 : Complaints and grievances handling Criterion 8 : Internal Audit Criterion 9 : Management Review</p>	Aplias Sawit Sdn. Bhd.	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
		1130	FD			<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>
		1300	ALL	LUNCH BREAK		
		1400	FD	<p>Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights</p>		4.3.1, 4.3.2, 4.3.3

AUDIT PLAN

MR3-P05-F3 Effective Date: 16/11/2023 v 02

1400	HF	<p>Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions</p> <p>Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions</p> <p>Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services</p> <p>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 conversation and protection Criterion 7 : Zero burning practices</p>	<p>4.4.1, 4.4.2, 4.4.3, 4.4.4</p> <p>4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7</p>
1630	ALL	<p>Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Closing Meeting</p>	
1700	ALL	END OF DAY 1 ASSESSMENT	

Note:

- The times indicated are subject to adjustment forward or backward depending on the progress of the assessment.
- The time for lunch break may be adjusted to fit in with the client's operations.
- Auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
- Prepare necessary PPE (if required) for site visitation.
- It is desirable for the client's management to be present at both opening and closing meetings.
- Please make a copy of assessment findings, summary report and endorsed scope for your retention.
- Please inform MR3 if there is any objection or conflict of interest related to any of the above team members
- The assessment team may conduct a verification assessment should the client fail to submit corrective actions and root cause analysis for compliance or extension of scope assessment within 3 months from the date of assessment (if applicable).
- You are invited to review the team members and, if necessary, advise MR3 of any conflict of interest. Please contact admin@mr3cert.com or the General Manager at 012 2488905 directly for any objection.

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 experience 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:

Choose an item.	Requirement	Lead Auditor	Team Member
		Ts Mohamad Faidullah Abu Bakar (MFA)	Mohammad Hafizuddin Bin Rossley (HF)
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>	Ts Mohamad Faidullah Abu Bakar has educational background bachelor's degree Major in Forest Plantation & Agro-forestry from Universiti Malaysia Sabah (UMS). Master's (Executive) Major in Safety, Health & Environment courses from Universiti Malaysia Pahang (UMP).	Graduated in Diploma of Agriculture from UPM.

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>Ts Mohamad Faidullah Abu Bakar- With 13 years of experience in the palm oil industry, he also has 9 years of experience managing oil palm plantations (operation, administration, and certification) and is competent regarding Good Agricultural Practices (GAP), including Integrated Pest Management (IPM), Code of Good Practice for Oil Palm Nurseries (CoPN), and Employment & Logistics Management.</p>	<p>Having experience in plantation for 7 years since year 2010 until 2017 . Then since 2017 until present working with certification body as an auditor and certification Manager.</p>
Training	<p>Lead:</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 lead auditor course in Quality Management Systems (QMS) 	<p>Training</p> <p>All the team auditor has completed below training.</p> <ol style="list-style-type: none"> 1. MSPO Lead auditor course 2530 :2013 and 2022 version 2. Completed IMS lead auditor course 	<p>Training</p> <p>All the team auditor has completed below training.</p> <ol style="list-style-type: none"> 1. MSPO Lead auditor course 2530 :2013 and 2022 version 2. Completed IMS lead auditor course

	<p>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; <p><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></p> <ul style="list-style-type: none"> • 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>3. MSPO SCCS Lead auditor course</p> <p>4. SA 8000 Basis course</p>	<p>3. MSPO SCCS Lead Auditor Course</p> <p>4. SA 8000 Basis course</p>
Auditing Experience	<p>Lead:</p> <ul style="list-style-type: none"> • 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. • Maintenance - Conducted a minimum of four (4) different on-site MSPO Certification audits annually as lead auditor. <p>Auditor:</p> <ul style="list-style-type: none"> • 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. • Maintenance - Conducted a minimum of four (4) on-site MSPO Certification audits annually. 	<p>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>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>

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 and English.	A good knowledge in handling and evaluating sources of information and data. 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	11/2024	11/2025	11/2026	11/2027	11/2028
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation	2	2	2	2	2
Public Notification	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 New Establishment	☒	☒	☒	☒	☒
4.1.3 Existing site management	☒	☒	☒	☒	☒
4.1.4 Training and Competency	☒	☒	☒	☒	☒
4.1.5 Economic and financial viability plan	☒	☒	☒	☒	☒
4.1.6 Commitment to contribute to local sustainable development	☒	☒	☒	☒	☒
4.1.7 Complaints and grievances handling	☒	☒	☒	☒	☒
4.1.8 Internal audit	☒	☒	☒	☒	☒
4.1.9 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 Rights 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 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:
<input type="checkbox"/>	NO , Justification:

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			
Stage of Previous Audit			
Date of Audit	NA to NA		
No of Findings	NA Major Non-Conformance/s	NA Minor Non-Conformance/s	NA OFI
Status/ Remark	There is no previous stage audit for this Dealer assessment as current stage are Main Assessment verification.		

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that **APLAS SAWIT SDN BHD Complies** with the MS 2530-4-3:2022; Malaysian Sustainable Palm Oil (MSPO) standard and requirements. The following findings were identified:

CATEGORY	Number of Finding (s)				
	P1	P2	P3	P4	P5
<i>Major Nonconformity (Major NC)</i>	1	-	-	1	-
<i>Minor Nonconformity (Minor NC)</i>	1	2	1	3	1
<i>Opportunity for Improvement (OFI)</i>	2	4	-	-	1

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	<p>Indicator 4.1.3.1 NC-01/MAJ/HF</p> <p>i. Verified the procedure for grading activities were not available during the audit where review the MPOB guideline of "Garis Panduan Amalan Perniagaan Buah Kelapa Sawit" stated that the procedure need to be establish by the premise follow the MPOB manual for FFB grading. Due to that major NC were raised.</p> <p>ii. Review the MPOB manual for FFB grading, the minimum sample of FFB to be taken are 50 bunches if the consignment is below 5mt. However, during audit observation the number of sampling bunches being grade were only 5 bunches which is not following the MPOB manual.</p> <p>Indicator 4.1.6.1 NC-01/MIN/HF</p> <p>Verified through management representative interviews and documentation review, there is no evidence of contributions to local development in consultation with stakeholders through appropriate programs. Therefore, a minor non-conformance has been raised.</p> <p>Indicator - 4.1.4.2 OFI-01/HF</p> <p>The management could further review and monitor the annual training programme by ensuring that all training (safety, environmental and other SOP's) to be conducted as scheduled and regularly review for effectiveness.</p> <p>Indicator - 4.1.9.1 OFI -02/HF</p> <p>The management could further improve the management review meeting by including agenda items such as changes in external issues and the needs and expectations of interested parties.</p>
PRINCIPLE 2	<p>Indicator 4.2.1.2 NC-02/MIN/HF</p> <p>Verified the stakeholder list information were not fully identified. Verified neighbour stakeholder were spotted located surrounding the premises were not in the list. Sighted also for the of stakeholder under supplier category information stated does not have address, contact number and location.</p> <p>Indicator 4.2.2.2 NC-03/MIN/MFA</p> <p>The omission of the MSPO certificate number and validity on the weighbridge advice ticket does not fulfil the documentation requirements of Indicator 4.2.2.2, impacting</p>

	<p>traceability and potentially hindering compliance verification for MSPO-certified products</p> <p>Indicator 4.2.1.4 OFI-03/MFA Management should maintain a formal register of confidential documents. This register should clearly specify documents exempt from public access, along with justifications for their confidentiality, to ensure compliance with stakeholder transparency requirements while protecting sensitive information.</p> <p>Indicator 4.2.2.11 OFI-04/MFA To ensure the registration of production and sales of MSPO-certified products in the MSPO traceability system upon receiving MSPO certification.</p> <p>Indicator 4.2.3.2 OFI-05/MFA Management to further justify by clearly stating the payment method in the purchase contract agreement to ensure transparency and mutual understanding for both FFB supplier and buyer.</p> <p>Indicator 4.2.4.2 OFI-06/MFA Management should establish comprehensive monitoring procedures for ethical conduct. While a procedure for corruption prevention exists, it does not currently address broader ethical conduct activities.</p>
<p>PRINCIPLE 3</p>	<p>Indicator 4.3.1.1 NC -04/MIN/HF Under the Occupational Safety and Health (Amendment) Act 2022, Section 29A mandates that employers with five or more employees appoint an Occupational Safety and Health (OSH) Coordinator. However, the OSH coordinator has still not been registered for Aplas Sawit Sdn Bhd.</p>
<p>PRINCIPLE 4</p>	<p>Indicator 4.4.3.8 NC-02/MAJ/HF Verified and reviewed the employment agreement made with the employee, found the rest day and working day were not accordance to the Sabah Labour ordinance. Thus, interview with the employee also stated that they are working 7 day per week. These findings showing that the employment contract agreement and practices are not accordance to the Sabah Labor Ordinance under section: Section 104B Rest Day. Thus, Major non-conformance raised.</p> <p>Indicator 4.4.1.1 NC -05/MIN/HF Verified during the audit SIA is yet being conducted by the management and due to that minor NC were raised.</p> <p>Indicator 4.4.2.2 (g) NC -06/MIN/HF It was verified that no formal procedure has been established for the workplace first aid system. Additionally, management representatives have not yet attended first aid training.</p> <p>Indicator 4.4.3.7 NC -07/MIN/HF It was verified that management has not maintained an employee registry containing essential details such as full name, gender, date of birth, date of entry, job description, wages, employment duration, and immigration information.</p> <p>Indicator 4.5.4.1 NC-08/MIN/MFA</p>

	During the documentation review, it was found that management failed to identify, monitor, and submit the GHG report using the GHG calculator provided by the scheme owner. As a result, a minor non-conformance has been raised.
PRINCIPLE 5	Indicator 4.5.2.1 OFI-07/MFA Management to further improve by establishing estimated monthly and annual consumption targets to enhance energy management by allowing for better tracking of consumption trends and support more effective energy oversight.

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 10 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 mention that to inform the stakeholder any issues related to permit or license can be refer to the nearest brach of MPOB office. He also glad that the smallholder were aware on MSPO certification and hopes more others smallholders who yet to get the MSPO certification can apply for this certification as it already become mandatory.	Inform the smallholder to make aware of their surrounding communities regarding the MSPO certification
FFB Supplier Head Village – Supplier Mr Liew - Supplier	The head village inform that the MSPO certification had give positive impact towards the smallholding land especially on oil palm management . With the certification , the smallholder will get advice from MPOB in terms of best practices and also yield enhancement programmed. No issues with the ramp activities. As of todate no complaint regarding the smallholding land in terms of FFB transaction.	The management will ensure if there is complaint regarding the ramp activities will response immediatly and resolve in proper manner.
Neighbor ramp - Villagers	The villagers response no issue with dealer activity. The management easy to disscuss if there is a matter to be resolve and aware on procedure complaint.	Management will maintain good rapport with the neighbor.
FFB buyer	The FFB buyer had been brief on MSPO requirement. The FFB buyer having good relationship with the ramp dealer .	The management will ensure any update on MSPO requirement will be inform to the FFB buyer and maintain good relationship with the contractor.
Audit Team Conclusion	The audit team conclude from the interview session made with the relevant stakeholder shown that the dealer were having good relationship . No issues related to social or environment from the dealer activities .	

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.