



MSPO ASSESSMENT REPORT

ON

MS 2530-4-1: 2022; Malaysian Sustainable Palm Oil
(MSPO)

FOR

NAME OF CERTIFIED ENTITY	CHEEKAH KEMAYAN PLANTATIONS SDN. BHD. (CHEEKAH KEMAYAN PALM OIL MILL)		
MAIN ADDRESS	P.O BOX 06, 28380 KEMAYAN, PAHANG		
SITE ADDRESS (IF ANY)	LOT 15, PT 2036, 2037 & 2327-2330, MUKIM BERA, 28380 BERA, PAHANG, MALAYSIA		
REPORT NO.	MR3/25/MSPO/RAV/131		
DATE OF VISITATION	28 APRIL 2025 TO 28 APRIL 2025		
MSPO CERTIFICATE NO.	BVC-MSPO-0066	VALIDITY	04/04/2024 - 03/04/2029
TYPE OF CERTIFICATION	SINGLE		
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	RE-CERTIFICATION ASSESSMENT VISIT (RAV)		
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 Transfer During Surveillance Assessment Visit (SAV). 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	Muhammad Syamil Bin Mat Salleh (ML)	Name	
Designation	Lead Auditor	Designation	
Date	28/04/2025	Date	
Email	syamilsalleh88@gmail.com	Email	

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		
Peer Reviewer		
Certification Decision		
MSPO Certificate Approval / Issuance		

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 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: Change/s in the certification information <input type="checkbox"/> NO , Justification:

CERTIFICATION SCOPE	
The applicable scope	The Provision of Production Crude Palm Oil (CPO) and Palm Kernel (PK) by Palm Oil Mill Under Mass Balance Supply Chain Model
Exclusion	No exclusion Justification:
Changes from previous registration	No
Extension/ changes of scope date	NA
Use of MSPO Logo	The Certification Unit is not using MSPO Logo for any type of product communication.

CONTACT INFORMATION	
Management Representative	Sharma Hasrizal Bin Mansor
Position	Sustainability Manager
Contact Number	+6012 - 375 1894
E-mail address	sharma.hasrizal@prosper.com.my
Office Number	-
Alternative Contact	Mohamad Rais Bin Fauzi
Contact Number	+60 13 - 407 9203
E-mail address	ck_pom06@yahoo.com

DETAILS OF CERTIFIED ENTITY						
NAME OF UNIT & LOCATION	GPS COORDINATE	MPOB LICENSE NO & VALIDITY	CAPACITY (MT/HR)	ACTUAL CAPACITY FY 2024		
				FFB (MT)	OER (%)	KER (%)
Cheekah Kemayan Palm Oil Mill	3.148091, 102.474706	500243804000 04/04/2024 – 03/04/2029	60	237,420.00	18.74	5.56
				FORECAST CAPACITY FY 2025		
				FFB (MT)	OER (%)	KER (%)
Other Sustainability Certification:	Yes - RSPO, ISCC			250,000.00	19.00	6.00
Supply Chain Model:	Mass Balance Model (MB)					

INFORMATION OF THE SUPPLY BASE					
NO.	NAME OF FRESH FRUIT BUNCH (FFB) SELLER / SMALLHOLDERS	LOCATION / ADDRESS	GPS COORDINATE	ESTIMATE TOTAL SUPPLY OF FFB PER YEAR	MPOB LICENSE NO & VALIDITY
1	CHEEKAH-KEMAYAN PLANTATIONS SDN BHD	LADANG CHEEKAH KEMAYAN 28380, KEMAYAN, PAHANG DARUL MAKMUR	3.139623, 102.379101	23000	502971-902000 1/1/2025 – 31/12/2025
2	LADANG BUKIT JIN	LADANG BUKIT JIN LOT PT 660-667, 5026 & 665, MUKIM BERA, 25000 BERA PAHANG	3.0995799, 102.437766	40000	502419-902000 1/7/2024 – 30/6/2025
3	LADANG PROSPER KEMAYAN	LADANG PROSPER 28380, KEMAYAN PAHANG DARUL MAKMUR	3.088, 102.268	23000	504024-102000 1/10/2024 – 30/9/2025
4	AMAZING ESTATE	LOT 23313-23330, 23333-23339 MUKIM TRIANG 28300 BERA PAHANG DARUL MAKMUR	3.1598611, 102.4113889	5000	581845-002000 1/3/2024 – 28/2/2025
5	GELARAN PRIMA	Wisma Goshen, 2ND Floor 60,62 & 64, Jalan SS 22/21 Damansara, 47400 Petaling Jaya.	3.11201, 102.23497	5500	531683-002000 1/8/2025 – 31/7/2025
6	LADANG KENG TEK LEE	M/S LADANG KENG TEK LEE SDN BHD BATU 1, JALAN TRIANG, 28300 KEMAYAN, PAHANG	3.1595, 102.368401	10000	501633-102000 5/9/2024 – 31/8/2025

7	LADANG LING CHENG LIN	LING CHENG LIN ESTATE LOT 1385 & 1500, MUKIM TRIANG, 28340 BERA PAHANG	3.10346, 102.21063	200	002997-102000 1/12/2024 – 30/11/25
8	JELMA IKHLAS	H.S.(D)4620, MUKIM BERA, 28380 BERA PAHANG	3.142002, 102.420497	1500	504026-702000 1/10/2024 – 30/9/2025
9	WINSOME PALMS	H.S.(D)4571, MUKIM BERA, 28380 BERA PAHANG	3.142002, 102.420497	1500	504025-902000 1/10/2024 – 30/9/2025
10	TER LIANG PLANTATION	LOT 4854-6, 4865, 4913, 4833, 4868, 4876, 4879, MUKIM TRIANG 28200 BERA PAHANG	3.253165, 102.418378	4000	501388-002000 1/4/2024 – 31/3/2025
11	KARMEN ESTATE	LOT 2351, 2357, 2355, 2348, 2347, 2356, 2358, 2353, 2352, 1588, 1591, 1691, 1685, 1590, 911, 1511, 1218, 15, 912, 1392, 1589, MUKIM TRIANG LOT 3 CSEC 4, PEKAN MENGGARAK 28200 BERA PAHANG	3.33936, 120.410791	1000	502382-602000 1/4/2024 – 31/3/2025
12	LADANG KEMA	LOT: PT 956, MUKIM ULU LEPAR, 25000 KUANTAN PAHANG	3.712584, 102.886638	2000	504471-802000 1/6/2024 – 31/5/2025
13	LADANG SG BERANANG	SUNGEI BERANANG ESTATE T25, LOT 1515, 1517, 1742, 4227, 4412, MUKIM LENGGENG 71750 SEREMBAN NEGERI SEMBILAN	2.886874, 101.930265	12000	531638-002000 1/8/2024 – 31/7/2025
14	LADANG GRANCIA	G4696, G9238, G10590, G9725, LADANG GRANCIA/TARUN, MUKIM LENGGENG SEREMBAN, NEGERI SEMBILAN	2.903652, 101.92343	2000	503331-702000 1/8/2024 – 31/7/2025
15	LADANG PERHENTIAN TINGGI	PERHENTIAN TINGGI ESTATE, MUKIM PEDAS, DAERAH REMBAU & MUKIM RANTAU SEREMBAN NEGERI SEMBILAN	2.654515, 102.028519	10000	519148-002000 1/4/2024 – 31/3/2025
16	LADANG BATU SABLAS	LADANG CHEMBONG- BHG BT 11 LOT 1837, 2880, 3572, & 3573, MUKIM RANTAU SEREMBAN NEGERI SEREMBAN	2.654515, 102.028519	5000	543978-002000
17	LADANG CHEMBONG	LADANG CHEMBONG PT 2539 & 2540, MUKIM PEDAS, LOT 1537, 1400, 1460, 1461 & 927, MUKIM	2.654515, 102.028519	5100	531259-002000 1/8/2024 – 31/7/2025

		CHEMBONG 71309 REMBAU NEGERI SEMBILAN			
18	WAH SENG ESTATE	NO 15, JALAN PANTAI, PASIR PANJANG, 71250 SI RUSA NEGERI SEMBILAN	3.185606, 102.395061	3500	203319-301000 28/7/2022 – 30/6/2027
19	FAR EAST DELUXE SDN. BHD	LOT 3289, MUKIM TRIANG, BERA, PAHANG DARUL MAKMUR	3.14344, 102.372418	40000	551392102000
20	ELITE AGRICULTURE SDN BHD	PT9493, MUKIM BERA, 28380 BERA, PAHANG DARUL MAKMUR	3.14344, 102.372418		604429002000
21	GAN SAY CHIT DEVELOPMENT SDN BHD	GM 6544 LOT 10055 MUKIM TRIANG KEMAYAN 28380 BERA PAHANG	3.17841, 102.367305	2000	621448015000 1/12/2024 – 30/11/2025
22	FELDA JELAI 2	TAMPIN NEGERI SEMBILAN	2.65606, 102.49386	50000	501190902000
23	FELDA BUKIT ROKAN		2.6116, 102.39628		501174702000
24	FELDA BUKIT JALO		2.51375, 102.50967		538021002000
25	FONG LEAN	LOT 30189 (GM9661) & LOT (GM9660), KIAMBANG, MUKIM TRIANG 28200 BERA PAHANG		1000	505727515000
26	FENG SEN	GM7037 LOT5373 MUKIM TRIANG, 28300 BERA, PAHANG		1000	621875015000
27	KERAYONG OIL PALM	HSM 74837 PT 25307, PAYA MACHANG MUKIM TRIANG 28100 BERA PAHANG		2000	620296015000
28	LADANG RISDA BERA	LADANG RISDA BERA D/A PEJABAT POS KEMAYAN 28380 KEMAYAN PAHANG	3.094797, 102.475172	5000	509270402000
29	LUI SAWIT OIL PALM	PT 904, SEKSYEN 2, PEKAN MAHSAN 72130 JEMPOL, NEGERI SEMBILAN		3000	621182015000 1/8/2024 – 31/7/2025
30	MSC BERJAYA ENTERPRISE	LOT 130, JALAN BAHAU, KG SRI ROMPIN, 73500 ROMPIN, NEGERI SEMBILAN	2.452441, 102.28144	3000	61789501-5000

LOCATION & ENTITY MAP

3°08'53.1"N 102°28'28.9"E

Restaurants Hotels Things to do Transit Parking Pharmacies ATMs

3°08'53.1"N 102°28'28.9"E
3.148091, 102.474706

Directions Save Nearby Send to phone Share

4FXF+6VP Kemayan, Pahang
Add a missing place
Add your business
Add a label
Your Maps activity

Layers

Google

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THE AUDIT PLAN



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

Audit Plan & Scope Details				
Organization Details	Name	CHEEKAH KEMAYAN PLANTATION SDN BHD (CHEEKAH POM)		
	Registered Address	P.O.BOX 06, 28380 KEMAYAN, PAHANG		
	Estate Address	Same as above		
	PIC	Mr Sharma Hasrizal		
	Tel	012 3751894		
	Email	sharma.hasrizal@prosper.com.my nor.anis@prosper.com.my		
Audit Plan for	<input type="checkbox"/>	First (Stage 1)		
	<input 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 checked="" type="checkbox"/>	Re-assessment		
<input type="checkbox"/>	Extension of Scope			
Audit Date	From	28/4/2025	To	28/4/2025
			for	03 Mandays
Language	Verbal & Writing	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/25/RAV/131			
Scope of Certification	(i) The Provision of Production Crude Palm Oil (CPO) and Palm Kernel (PK) by Palm Oil Mill	60 mt/ hour		
Applicable Management Standard	MS 2530-4-1: 2022; Malaysian Sustainable Palm Oil (MSPO)			
Issuance No.	01 dated 25/3/2025			
Lead Auditor (LA)	Muhammad Syamil Bin Mat Salleh +6013 775 2007 syamilsalleh88@gmail.com			
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency
	Completed	Completed	Completed	Completed



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

Team Member(s) (TM)	Rizal Ahmad Nazim Abd Raof (RZ) +6019 387 5059 rizal1976@gmail.com			
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency
Not Applicable <input type="checkbox"/>	Completed	Completed	Completed	Completed
Trainee Auditor(s)	Mohammad Hafizuddin Bin Rossley (HF) 019-724 8760 hafiz@mr3cert.com			
Observer(s)	(Department of Standards Malaysia)			
Not Applicable <input type="checkbox"/>	Choose an email			
Witness Auditor(s)	Choose a Name			
Not Applicable <input type="checkbox"/>	Choose an email			
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	
DAY 1 28/4/2025 (Monday)	0830	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting <ol style="list-style-type: none"> i. Introduction of the participants; Lead Auditor, Team Member/s (if any), 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; 	CHEEKAH POM	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

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

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 28/4/2025 (Monday)	0900	ALL	Site visitation to verify operational activities and inspect facility areas, including (if available) chemical storage, fertilizer storage, worker housing, landfill, and other relevant areas.	CHEEKAH POM
	1000	RZ	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	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
		ML	Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct	4.2.1, 4.2.2, 4.2.3, 4.2.4
		HF	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights	4.3.1, 4.3.2, 4.3.3
	1300	ALL	LUNCH BREAK	
	1400	RZ	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	4.4.1, 4.4.2, 4.4.3, 4.4.4

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

		ML/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		4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Soft Closing Meeting		
	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 Director 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 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
		Muhammad Syamil Bin Mat Salleh (ML)	Mohammad Hafizuddin Bin Rossley (HF) / Rizal Ahmad Nazim Bin Abd Raof (RZ)
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>	Muhammad Syamil Bin Mat Salleh holds a Diploma in Mechanical Engineering from MARA University of Technology, Malaysia.	<p>Mohammad Hafizuddin graduated in Diploma of Agriculture from UPM in year 2010.</p> <p>Rizal Ahmad Nazim Bin Abd Raof graduated in Bachelor of Forestry Science (HONS) in UPM.</p>

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>	He has almost 10 years' experience in sustainability palm oil industry, and he is also implemented scheme RSPO, MSPO and SCCS certification in his previous company.	<p>HF – He having more than 7 years in plantation sector and handling document control for RSPO audit during his service in the plantation sector from 2010 until 2017. Since October 2017 he join certification body and become auditor for ISO 9001. 14001 and 45001 and also for MSPO audit. From year 2017 until present he had experience in auditing more than 5 years.</p> <p>RZ - Experience in estate management for almost 15 years in Felda Group of companies.</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) 	He has successfully obtained competency of Lead Auditor course for Malaysia Sustainable Palm Oil (MSPO MS2530:2013 & MSPO MS2530:2022), MSPO SCCS, Integrated Management System certified by Exemplar	<p>Mohammad Hafizuddin had completed below competency:</p> <ol style="list-style-type: none"> MSPO Lead auditor course for MS2530 ;2013 version and MS2530:2022

	<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; <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>Global (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 & ISO 19011:2018) and has successfully completed the SA8000 Introduction and Basic Auditor Training Course by Social Accountability International.</p>	<p>version.</p> <ol style="list-style-type: none"> 2. Completed MSPO SCCS Lead auditor course 3. Completed Lead auditor course ISO 9001 exemplar global. 4. Completed Lead auditor course IMS exemplar global. 5. Completed SA 8000 Basic course. <p>RZ - The auditor completed below competency:</p> <ol style="list-style-type: none"> 1. MSPO Lead auditor course 2530 :2013 and 2022 version (OSH-ISIS), 25-29/3/2024. 2. Completed IMS Lead Auditor Course (Exemplar Global), 29/5/2024. 3. Completed SA8000 Course (SAI), 12-16 June, 2023. 4. Completed ISO9001 Lead Auditor Course (TVE-IRCA), 6/4/2024.
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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. 	Currently active in MSPO certification as a Freelance Auditor since May 2019 and has been conducted auditing in relevant areas of palm oil plantation & palm oil mill.	<p>Mohammad Hafizuddin Completed more than 100 mandays for part 2, part 3 and part 4 MSPO MS 2530 :2013 version.</p> <p>For MSPO MS2530:2022 version</p> <p>Part 2-1 – completed 1 mandays</p> <p>Part 3-2 – completed 4 mandays</p> <p>Part 4-1 – completed 1 mandays</p> <p>Part 4-3 – completed 1 mandays.</p> <p>RZ - 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	Have a good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia and English Language.	<p>Mohammad Hafizuddin having good knowledge in auditing skills which cover in ISO 17021 & 17065 requirement. Able to communicate in English and Bahasa Malaysia.</p> <p>RZ – Have a good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language.</p>

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	04/2025	04/2026	04/2027	04/2028	04/2029
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation	3	3	3	3	3
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 checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No

CHANGES OF THE 5 YEARS AUDIT PROGRAMME
<input type="checkbox"/> YES , Justification:
<input checked="" 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 type="checkbox"/>	Not applicable as this is an initial assessment
<input type="checkbox"/>	No non-conformity / area of concern raised during last audit.
<input checked="" 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			
<input type="checkbox"/> Not applicable as this is an initial assessment			
Stage of Previous Audit	Surveillance Assessment Visit (SAV) No. 4		
Date of Audit	13/03/2024 to 13/03/2024		
No of Findings	NIL Major Non-Conformance/s	1 Minor Non-Conformance/s	NIL OFI
Status/ Remark	It is confirmed that the minor non-compliances raised during the previous audit have been taken corrective action by Management as follows: 1) Risk assessment on ESP area have been conducted on 28/03/2024. 2) Additional cladding has been installed at the ESP area with additional sprinkler has been installed to reduce the hazard sourced by the fine dust.		

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that Cheekah Kemayan Plantation Sdn. Bhd. (Cheekah Kemayan Palm Oil Mill) **Complies** with the MS 2530-4-1: 2022; Malaysian Sustainable Palm Oil (MSPO) standard and requirements. The following findings were identified:

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

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	NIL
PRINCIPLE 2	Minor NC 01 4.2.2.2 – Traceability Referring to the sample of sales records (Weighbridge Ticket and Delivery Order), it is found that it is not compliant with the MSPO standards, which is not stated the validity period of the MSPO certificate.
PRINCIPLE 3	OFI 01 4.3.1.2 – Regulatory requirements SPAN permit for the water treatment plan were still in progress of approval from the authority (SPAN). Review that the application already been made and found replied by SPAN some document yet to be completed for application approval. Will be review again on the next surveillance audit.
PRINCIPLE 4	OFI 02 4.4.1.1 - Social Impact Assessment (SIA) The Management still running its Social Impact Assessment [SIA]. Work progress for SIA is now at the level of SIA data scoping meeting. Report compiling expected to be completed in May 2025. Will verify the progress during next audit. OFI 03 4.4.2.2 (e) – Safety and health Confirmed that the workplace inspection has been conducted by the management. However proper schedule for the inspection are required to ensure quarterly basis were done accordingly.
PRINCIPLE 5	NIL

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.