



MSPO ASSESSMENT REPORT

ON

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

FOR

NAME OF CERTIFIED ENTITY	FELDA Gugusan Peggeli		
MAIN ADDRESS	Tingkat 36, Menara FELDA, Platinum Park No.11, Persiaran KLCC. 50088, Kuala Lumpur Malaysia		
SITE ADDRESS (IF ANY)	FELDA SUNGAI SAYONG FELDA INAS UTARA FELDA PENGGELI TIMUR FELDA SUNGAI SIBOL FELDA LINGGIU FELDA BUKIT BESAR FELDA PASIR RAJA FELDA BUKIT RAMUN		
REPORT NO.	MR3/MSPO/25/MAV/113		
DATE OF VISITATION	3/2/2025 TO 8/2/2025		
MSPO CERTIFICATE NO.	MSPO-2.2-113	VALIDITY	24/3/2025 – 23/3/2030
TYPE OF CERTIFICATION	GROUPING		
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	SHAHIZAN BIN IBRAHIM
Designation	Lead Auditor	Designation	GROUP MANAGER
Date	8/2/2025	Date	25/2/2025
Email	hafiz@mr3cert.com	Email	pengelitimur.f@felda.net.my

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	25/2/2025	Signed report send via whatsapps and email. The report were signed by group manager.
Peer Reviewer	14/3/2025	Review by Mr Syahizan and recommend for certificate issuance.

Certification Decision	24/3/2025	Review by the Director
MSPO Certificate Approval / Issuance	24/3/2025	Approve by the Director for certificate 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 2530-2-2:2022 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	The Production of Fresh Fruit Bunch from Organize Smallholders land of : 12,828.21 ha Certified Area 12,570.69 ha Planted Area
Exclusion	4.1.2 - New Planting Justification: The company doesn't have any new planting activities
Changes from previous registration	No
Extension/ changes of scope date	NA
Use of MSPO Logo	The Certification Unit is not using MSPO certification marks for any type of on- and off-product communication.

CONTACT INFORMATION	
Management Representative	En Shahizan Bin Ibrahim
Position	FELDA Manager Penggeli Timur
Contact Number	+6011 5214 7412
E-mail address	sungaisibol.f@felda.net.my sungaisibol.ftp@felda.net.my bukitbesar.f@felda.net.my linggiu.f@felda.net.my pasirraja.f@felda.net.my Pasirraja.ftp@felda.net.my bukitramun.f@felda.net.my penggelitimur.f@felda.net.my penggelitimur.ftp@felda.net.my inasutara.f@felda.net.my inasutara.ftp@felda.net.my mzulhilmi.a@felda.net.my mfysal.am@felda.net.my
Office Number	
Alternative Contact	
Contact Number	
E-mail address	

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
FELDA Sungai Sayong	500836302000	Pejabat FELDA Sungai Sayong, 81000 Kulai, Johor	1.776741, 103.682968	1460.19	1460.19
FELDA INAS UTARA	500829102000	PEJABAT FELDA INAS UTARA, 81000 KULAI, JOHOR	1.759601, 103.596138	1,251.36	1,093.74
FELDA Penggeli timur	500844402000	Pejabat Felda Penggeli Timur 81000 Kulai, Johor	1.819523, 103.629838	1885.68	1885.68
FELDA SUNGAI SIBOL	500846102000	BANDAR TENGGARA, JOHOR	1.849474, 103.681491	1,665.68	1665.68
FELDA LINGGIU	50085760200	PEJABAT FELDA LINGGIU 81900 KOTA TINGGI JOHOR	1.824988, 103.727264	2009.58	2009.58
Felda Bukit Besar	500834702000	Pejabat Felda Bukit Besar, 81450 Kulai	1.767103, 103.717244	1672.08	1672.08
FELDA Pasir Raja	500833902000	Pejabat FELDA Pasir Raja, 81050, Kulai, Johor	1.761801, 103.672997	1769.34	1669.44
FELDA BUKIT RAMUN	500837102000	PEJABAT FELDA BUKIT RAMUN 81000 KULAI JOHOR	1.755887, 103.721752	1114.30	1114.30
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 Circular MPOCC dated 2 April 2021

AREA STATEMENT AND FFB FORECAST:							
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2024	YIELD TON/ YEAR	MATURE Area (Ha)	IMMATURE AREA (HA)	HCV AREA (HA)
FELDA Sungai Sayong	1460.19	1460.19	26,809.10	18.36	8.24	1451.95	0
FELDA INAS UTARA	1,251.36	1,093.74	26,529.62	24.26	1,093.74	0	0

FELDA Penggeli Timur	1885.68	1885.68	47098.35	24.98	1885.68	0	0
FELDA SUNGAI SIBOL	1665.68	1665.68	36,207.20	21.74	1665.68	0	0
FELDA LINGGIU	2009.58	2009.58	41,056.90	20.43	2009.58	0	0
Felda Bukit Besar	1672.08	1672.08	21,269.06	12.75	1668.08	4	0
FELDA Pasir Raja	1769.34	1669.44	29301.27	20.66	1418.52	250.92	0
FELDA BUKIT RAMUN	1114.30	1114.30	21171.70	19.00	1114.30	0	0
TOTAL	12,828.21	12,570.69	249,443.20	22.96	10,863.82	1706.87	0

INFORMATION OF THE SMALLHOLDERS								
NO.	NAME OF THE SMALLHOLDERS OF FRESH FRUIT BUNCH (FFB)	LOT NUMBER	TOTAL CERTIFIED AREA (HA)	TOTAL PLANTED AREA (HA)	GPS COORDINATE	SUB-DISTRICT	DISTRICT	STATE

Details were as per annex .

LOCATION & ENTITY MAP

FELDA Sungai Sayong
GPS Coordinate :- 1.776741, 103.682968

Microsoft Bing 2 1.776741, 103.682968

Directions Traffic My Places More

81450 Ulu Sungai Johor, Johore, Malaysia

Directions Nearby

Save to calendar

Nearby

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

Search nearby

Malaysia · Johore · Kota Tinggi District · Ulu Sungai Johor

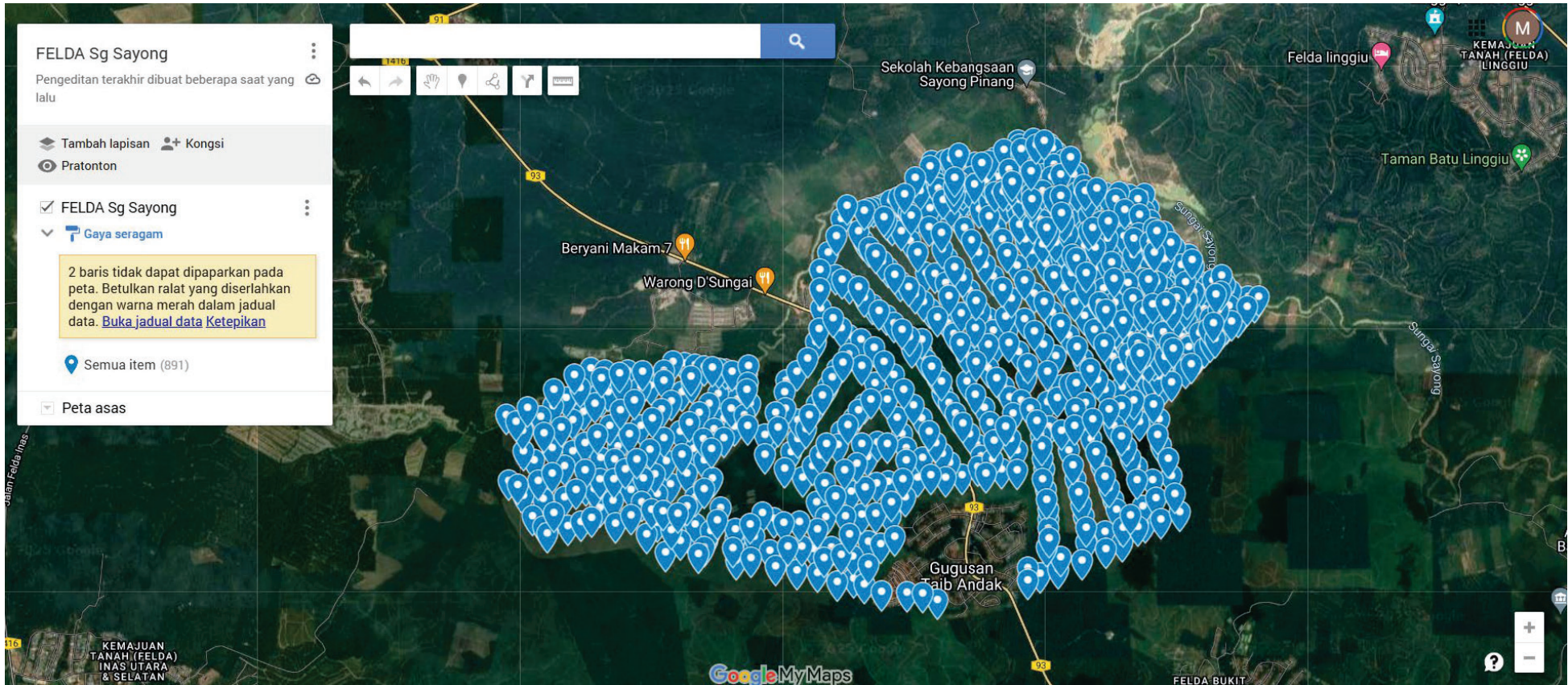
1.776741, 103.682968

Feedback

3000 ft

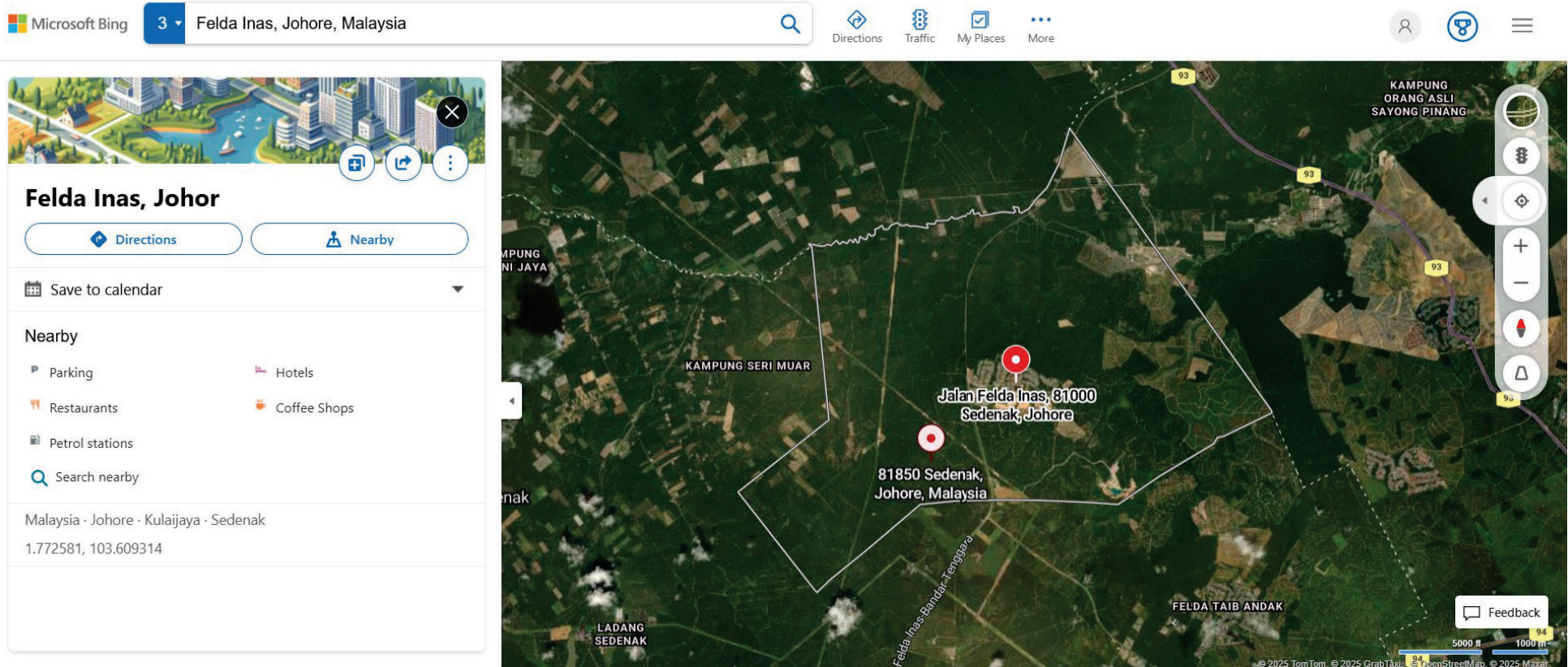
© 2025 TomTom, © 2025 GrabTaxi, © OpenStreetMap, © 2025 Maxar

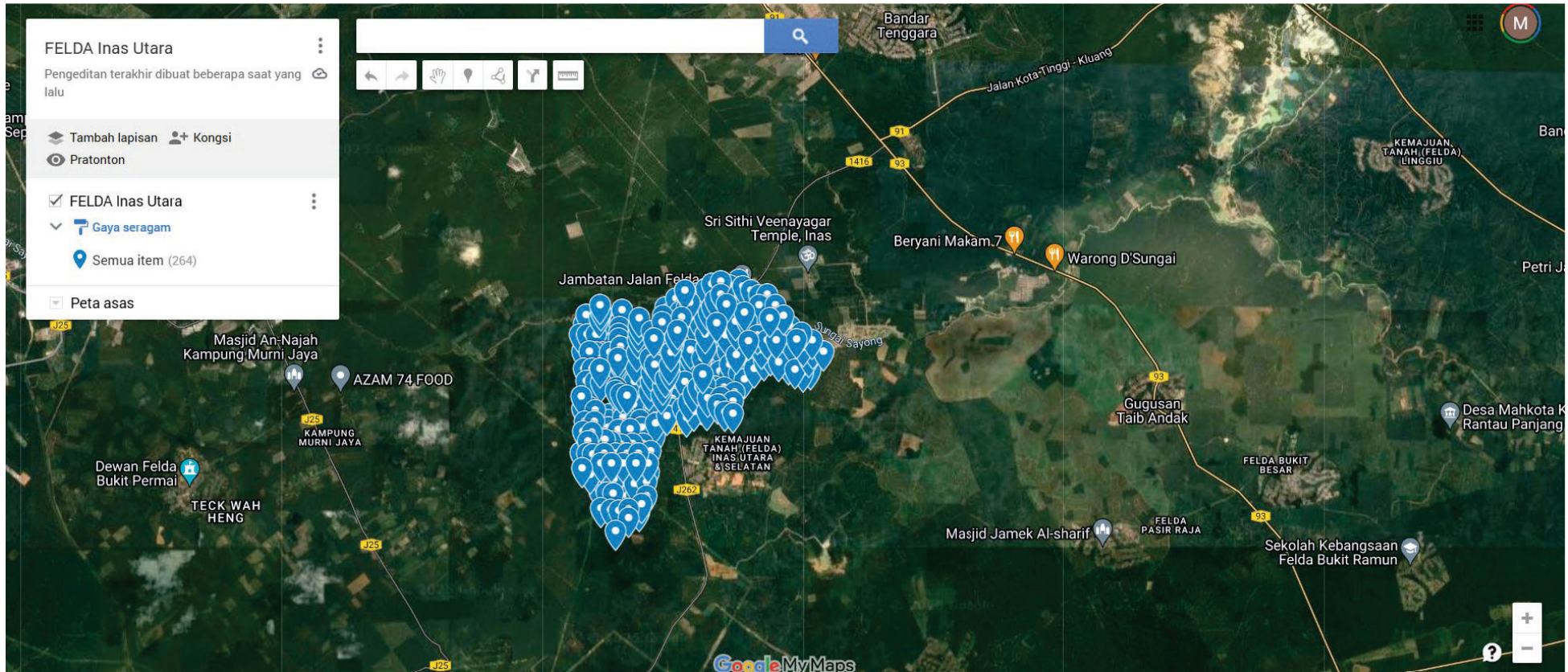
MR3 Certification International Sdn. Bhd. 201901004928 (1314255-P)
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55100 Kuala Lumpur, Malaysia.



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55100 Kuala Lumpur, Malaysia.

FELDA Inas Utara
GPS Coordinate : 1.759601, 103.596138





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

FELDA Penggeli Timur
GPS Coordinate : 1.819523, 103.629838

Microsoft Bing 2 1.819523, 103.629838

Directions Traffic My Places More

Jalan Sengkang-Felda Inas-Bandar Tenggara, 81450 Ulu Sungai Johor, Johore, Malaysia

Directions Nearby

Save to calendar

Nearby

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

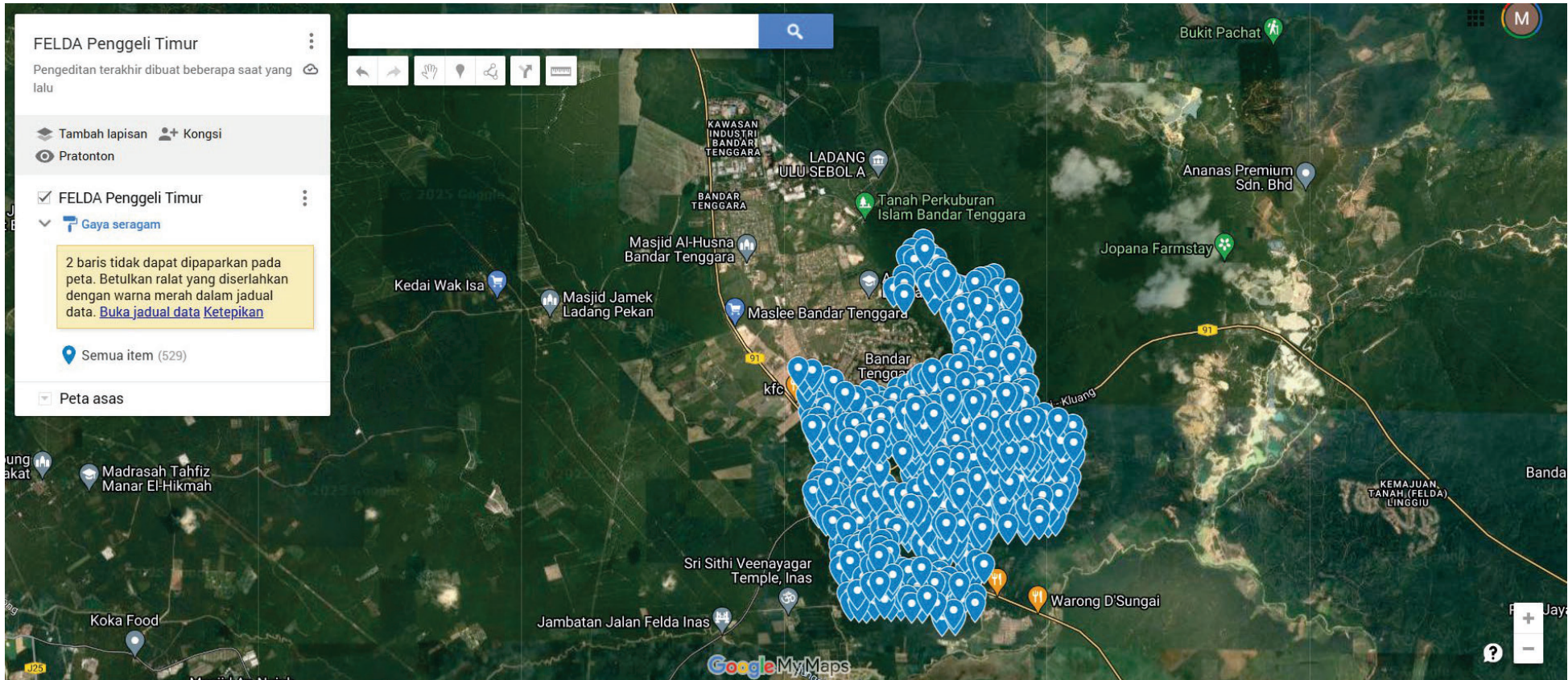
Search nearby

Malaysia · Johore · Kota Tinggi District · Ulu Sungai Johor
1.819523, 103.629837

Feedback

1000 ft 300m

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55100 Kuala Lumpur, Malaysia.

FELDA Sg Sibol
GPS Coordinate : 1.849474, 103.681491

Microsoft Bing 4 FELDA Sungai Sibol

Directions Traffic My Places More

Felda Sungai Sibol, Johor

Directions Nearby

Save to calendar

Nearby

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

Search nearby

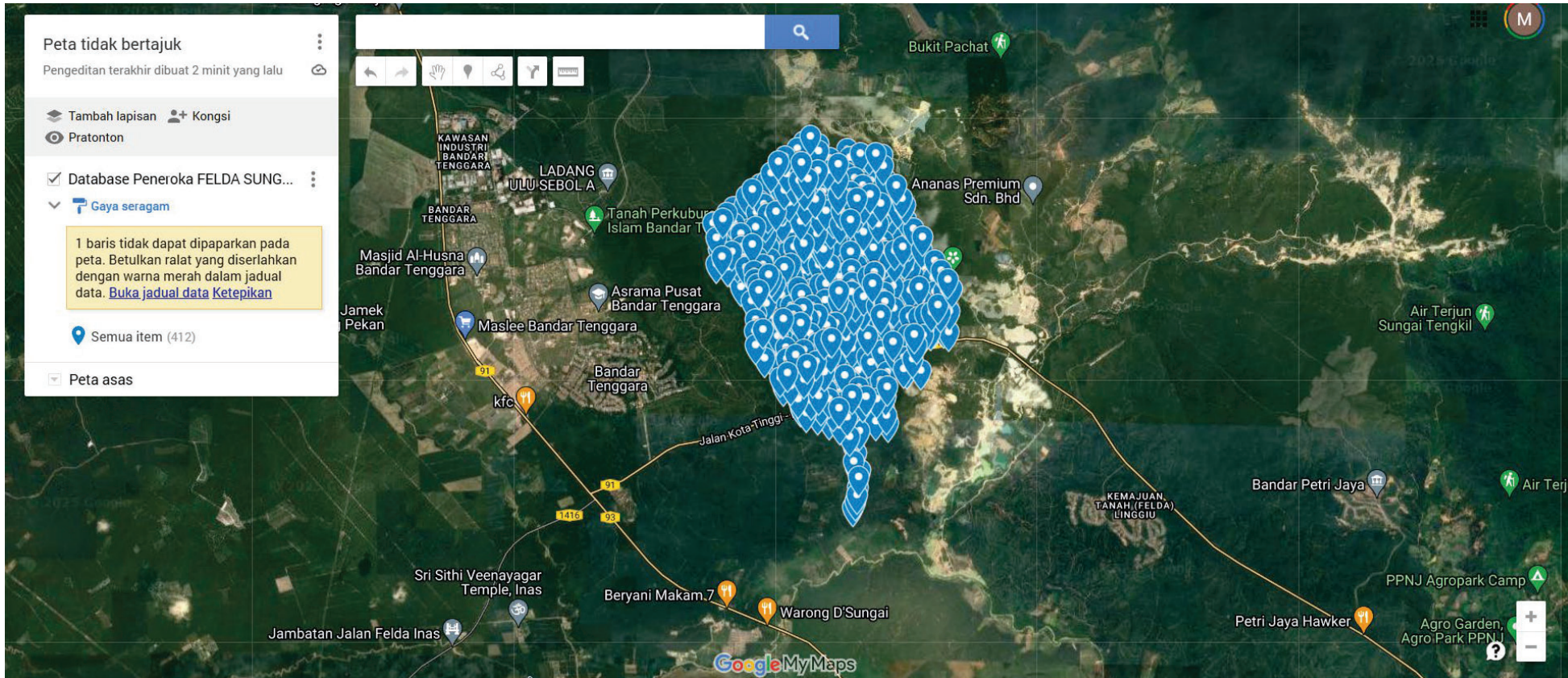
Malaysia · Johore · Kota Tinggi District · Ulu Sungai Johor
1.848054, 103.636444

Jalan Kota Tinggi-Kluang,
81440 Ulu Sungai Johor,
Johore, Malaysia

Feedback

1000 ft 300 m

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

FELDA Linggiu
GPS Coordinate : 1.824988, 103.727264

Microsoft Bing 8 FELDA Linggiu

Directions Traffic My Places More

Felda Linggiu, Johor

Directions Nearby

Save to calendar

Nearby

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

Search nearby

Malaysia · Johore · Kota Tinggi District · Ulu Sungai Johor
1.824338, 103.727356

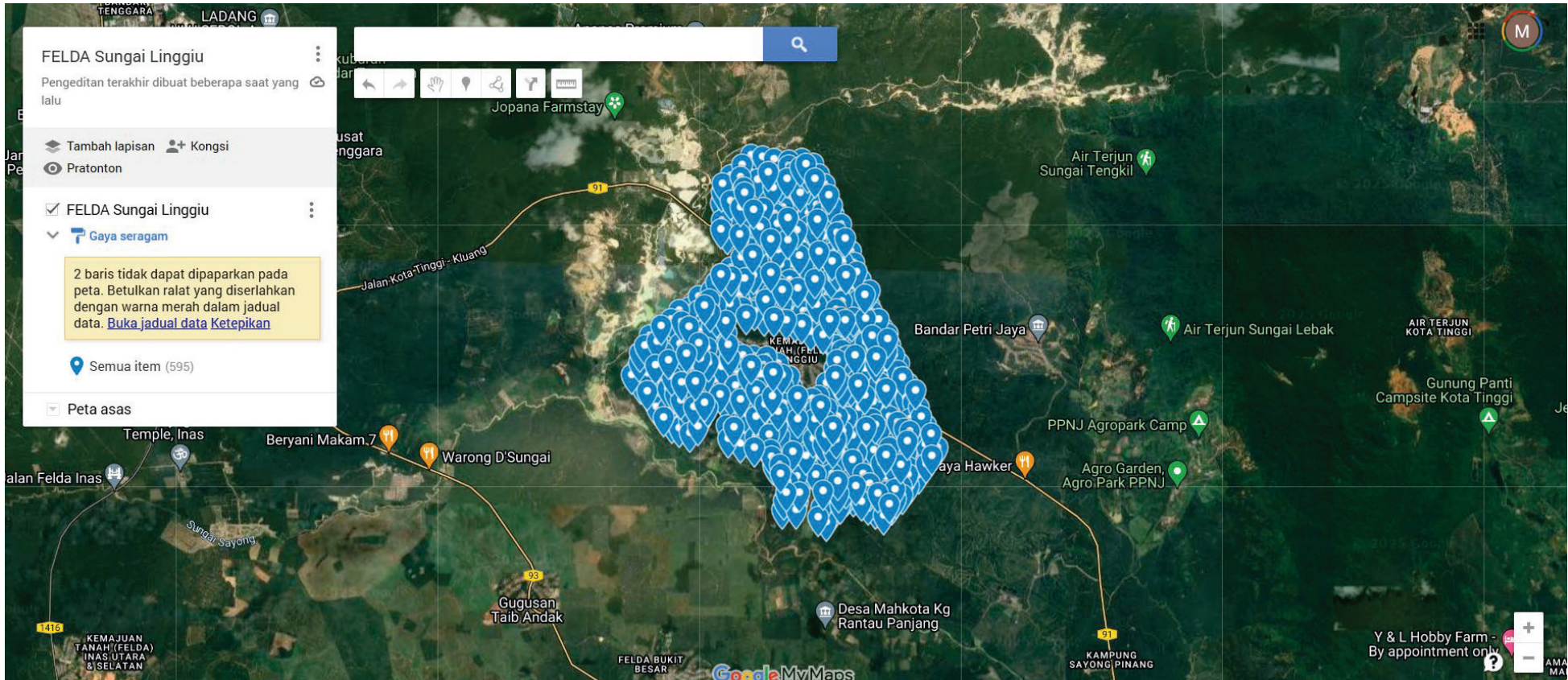
189 Jalan Rambai,
81440 Ulu Sungai Johor,
Johore, Malaysia

BANDAR PETRI JAYA

Feedback

2000 ft 500 m

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

FELDA Bukit Besar
GPS Coordinate : 1.767103, 103.717244

Microsoft Bing 3 1.767103, 103.717244

Directions Traffic My Places More

81450 Ulu Sungai Johor, Johore, Malaysia

Directions Nearby

Save to calendar

Nearby

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

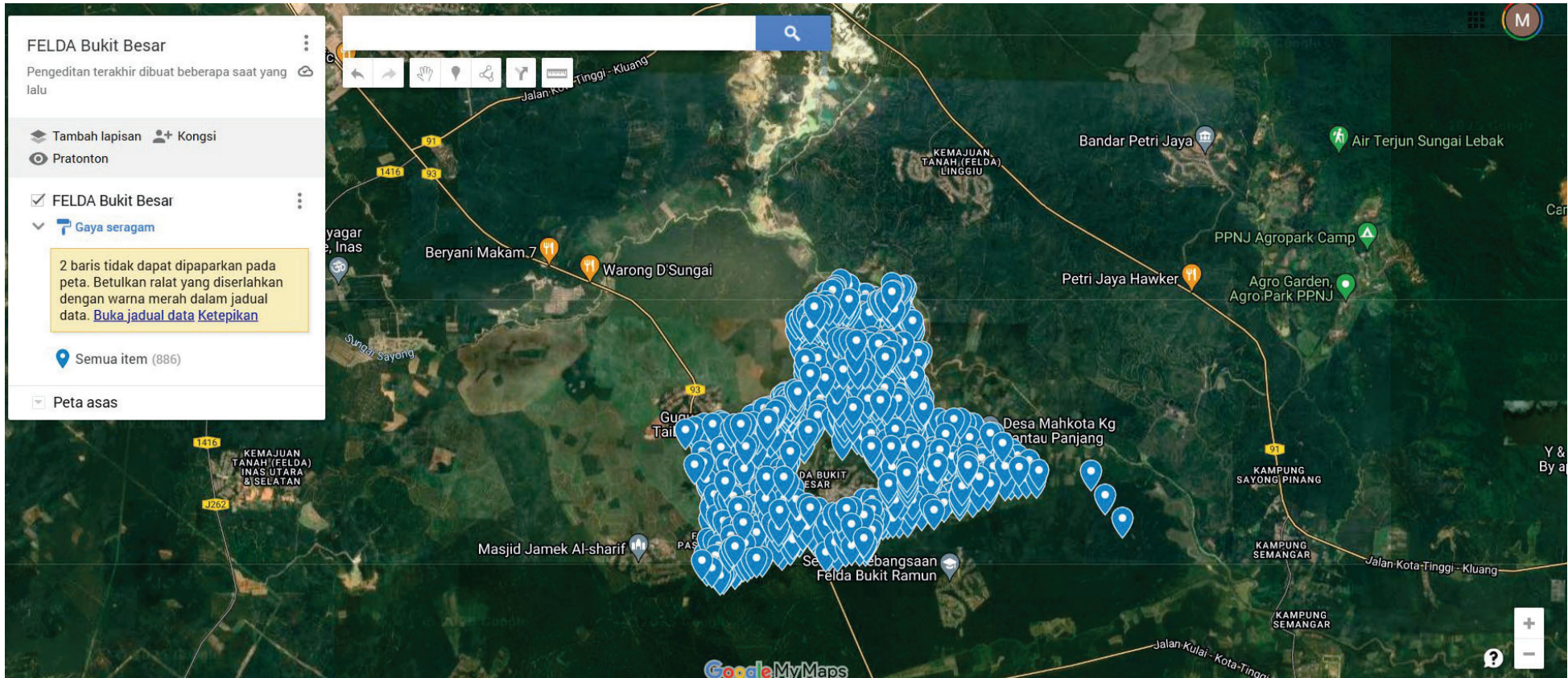
Search nearby

Malaysia · Johore · Kota Tinggi District · Ulu Sungai Johor
1.767103, 103.717247

81450 Ulu Sungai Johor, Johore, Malaysia

1000 ft 300 m

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FELDA Pasir Raja

GPS Coordinate : 1.761801, 103.672997

Microsoft Bing 2 1.761801, 103.672997

Directions Traffic My Places More

81450 Ulu Sungai Johor, Johore, Malaysia

Directions Nearby

Save to calendar

Nearby

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

Search nearby

Malaysia · Johore · Kota Tinggi District · Ulu Sungai Johor
1.761801, 103.672997

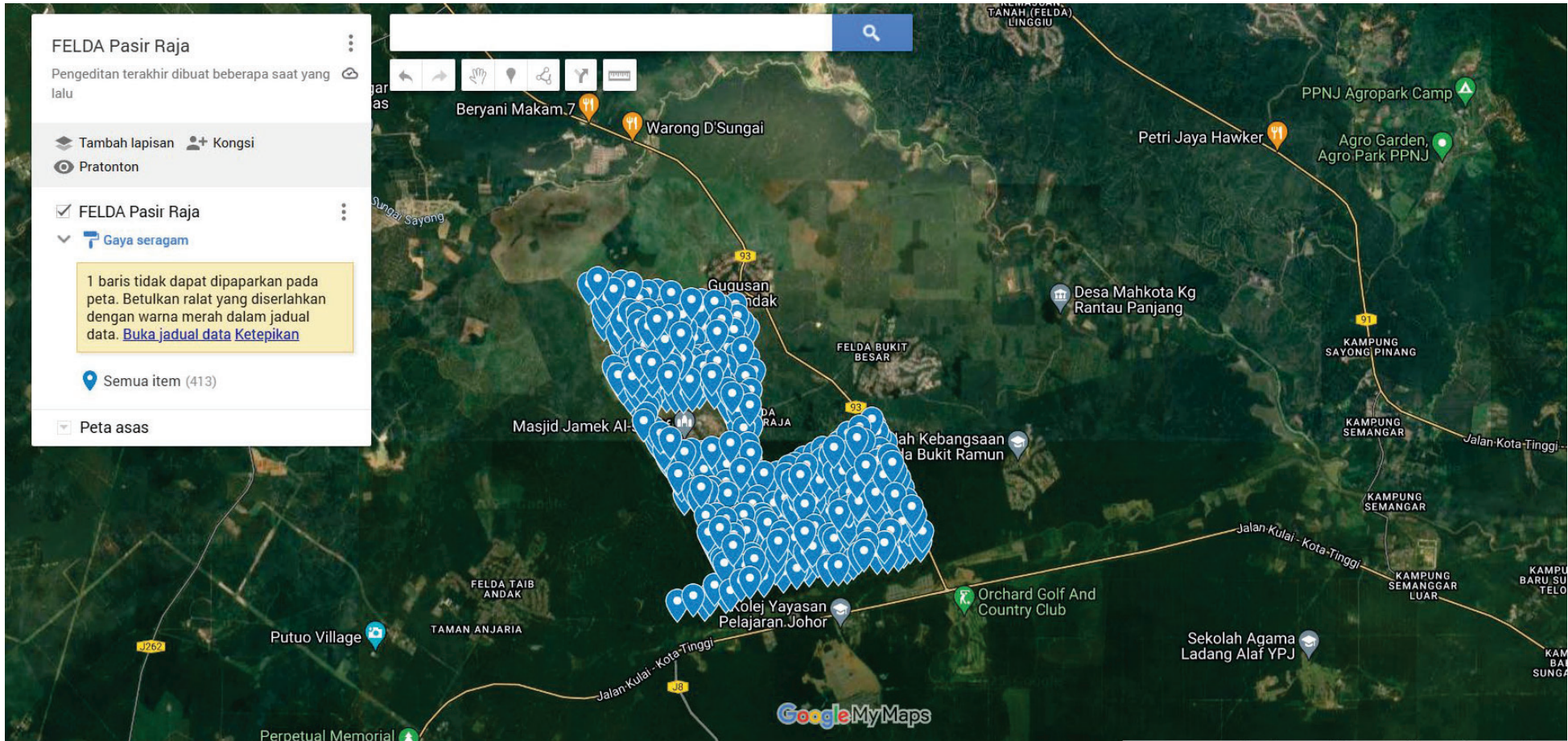
81450 Ulu Sungai Johor, Johore, Malaysia

FELDA PASIR RAJA

81450 Ulu Sungai Johor, Johore, Malaysia

Feedback

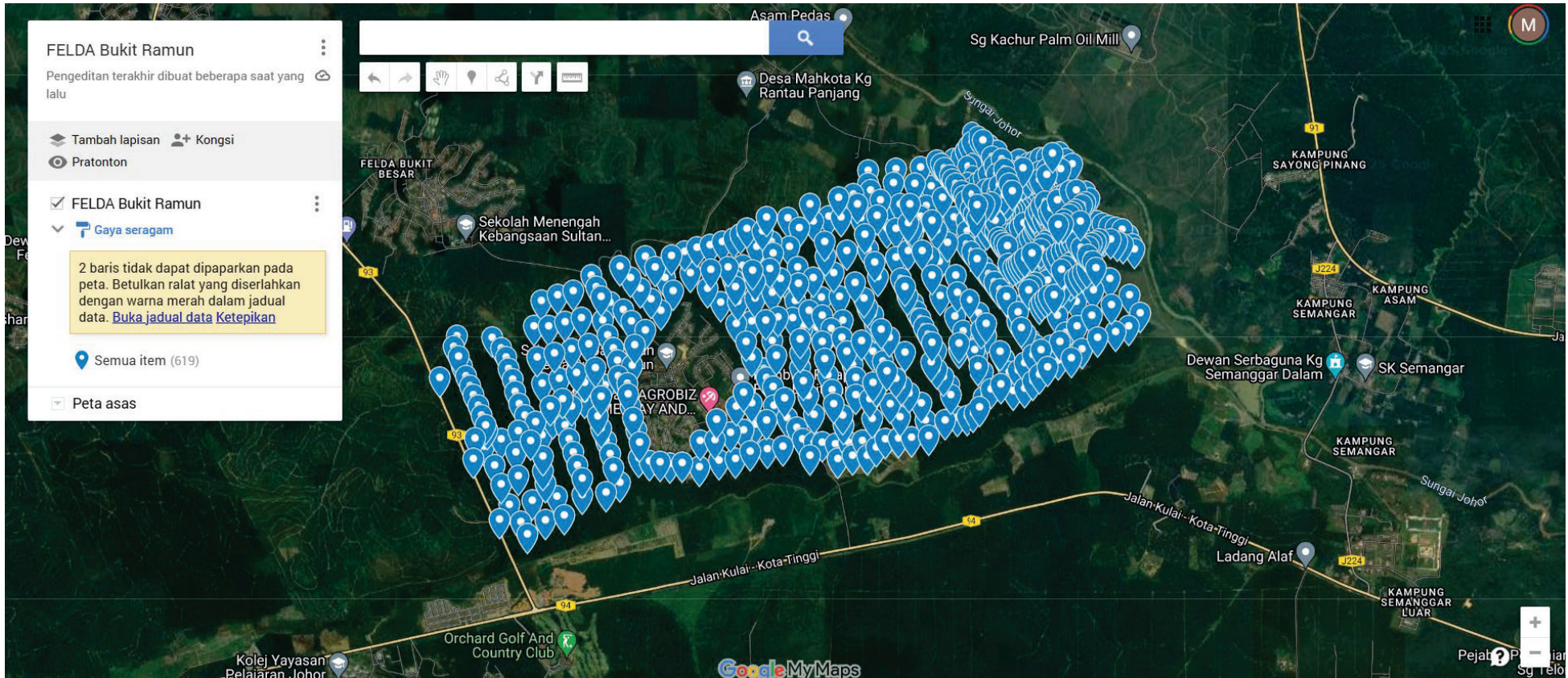
500 ft 100 m



FELDA Bukit Ramun

GPS Coordinate : 1.755887, 103.721752

The screenshot displays the Microsoft Bing Maps interface. At the top, the search bar contains the coordinates "1.755887, 103.721752". The main map area shows a satellite view of a rural area with a road labeled "Jalan Stantan" and a large area labeled "FELDA BUKIT RAMUN". Two red location pins are placed on the map, with labels "81450 Ulu Sungai Johor, Johore, Malaysia" and "81000 Ulu Sungai Johor, Johore, Malaysia". The left sidebar provides details for the selected location, including "Directions", "Nearby" (with categories like Parking, Restaurants, Petrol stations, Hotels, Coffee Shops, and Nearby Transit), and "Save to calendar". The bottom right corner of the map area features a "Feedback" button and a scale bar showing 1000 ft and 300 m.



MR3 Certification International Sdn. Bhd. 201901004928 (1314255-P)
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55100 Kuala Lumpur, Malaysia.

THE AUDIT PLAN

Date	Time	Assessor	Business Area/ Process	Indicator	
DAY 1 3/2/2025 (Monday) FELDA Sungai Sayong	0900	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting 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;	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 3/2/2025 (Monday) FELDA Sungai Sayong	0900	HF	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill.	4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
		AA	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	
		RZ	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).	
		NS	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
	1230	ALL	LUNCH BREAK	
	1400	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

		AA	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
		RZ/NS	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 Closing Meeting		
	1700	ALL	END OF DAY 1 ASSESSMENT		
DAY 2 4/2/2025 (Tuesday) FELDA Inas Utara	0900	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting 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	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

			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;		
DAY 2 4/2/2025 (Tuesday)	0900	HF AA	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		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10

		RZ	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).		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4
		NS	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
	1230	ALL	LUNCH BREAK		
	1400	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
		AA	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
		RZ/NS	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 conversation 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 Closing Meeting		
	1700	ALL	END OF DAY 2 ASSESSMENT		

DAY 3	0900	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting 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;	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems
5/2/2025 (Wednesday) FELDA Penggeli Timur					

DAY 3 5/2/2025 (Wednesday)	0900	HF AA	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		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
		RZ NS	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		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4 4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230		LUNCH BREAK		
	1330	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

		AA RZ/NS	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 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		4.4.1, 4.4.2, 4.4.3, 4.4.4 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 Closing Meeting		
	1700	ALL	END OF DAY 3 ASSESSMENT		
DAY 4 6/2/2025 (Thursday) FELDA Bukit Besar	0900	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting 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	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

			<ul style="list-style-type: none"> 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; 		
DAY 4 6/2/2025 (Thursday)	0900	HF AA	<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>		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10

		RZ NS	<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>		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4 4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230		LUNCH BREAK		
	1330	HF	<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
		AA RZ/NS	<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> <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 report preparation Presentation of assessment findings and Closing Meeting		
	1700	ALL	END OF DAY 4 ASSESSMENT		

DAY 5	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. 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; 	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems
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DAY 5	0900	HF	Site visit including operation activity; Buffer zone, Boundary, Landfill area.		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
		AA	<p>Principle 4.1: Management commitment & responsibility</p> <p>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>		
		RZ	<p>Stakeholder Consultation</p> <p>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>		
		NS	<p>Principle 4.2: Transparency</p> <p>Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct</p>		4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230		LUNCH BREAK		
	1330	HF	<p>Principle 4.3: Compliance to Legal Requirements</p> <p>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

		AA	<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>		
		RZ/NS	<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>		
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Closing Meeting		
	1700	ALL	END OF DAY 5 ASSESSMENT		

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)	Aliff Abu Hurairah (AA) 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>	Graduated in Diploma of Agriculture from UPM.	<p>Rizal Ahmad Nazim Bin Abd Raof - Graduate in Bachelor of Forestry Science in UPM.</p> <p>Aliff Abu Hurairah Abas holds a Master of Science (Hons) Plantation Industry Management from Mara University of Technology (UiTM) Shah Alam</p> <p>Pn Nabila - Graduated in Degree Business Administration in UiTM.</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>	<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>	<p>RZ- Work Experience - Experience in estate management for almost 15 years in Felda Group of companies.</p> <p>Aliff Abu Hurairah He has more than 7 over years of experience in oil palm industry in which, previously working with MPOB as Research Officer and UiTM Jengka, Pahang as a lecturer under Faculty of Plantation and Industry Management.</p> <p>Currently a freelance MSPO Lead Auditor/Auditor and a consultant.</p> <p>Nabila Seth Niven She having more than 10 years experience in auditing in various scheme as since her first day working in certification body. Currently working as MR3 Director.</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>Completed lead auditor course for :</p> <ol style="list-style-type: none"> i. MSPO Lead auditor course MS 2530:2022 Version ii. ISO 9001 Lead Auditor course exemplar Global 	<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; <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>iii. IMS Lead auditor course exemplar global</p> <p>iv. SA 8000 Basis course</p>	<p>3. Completed SA8000 Basic 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>Conducting more than 100 mandays for MS 2530:2013 for part 2, Part 3 and Part 4. For MS 2530:2022 part 2 - 2 mandyas, Part 3 - 20 mandays, Part 4 - 2mandays.</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	<p>A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language</p>	<p>A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or</p>	<p>A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or</p>

		any other local language	any other local language
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OPENING MEETING & CLOSING MEETING CRITERIA

<p>Opening Meeting</p> <ul style="list-style-type: none"> 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.
<p>Closing Meeting</p> <ul style="list-style-type: none"> 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	2/2025	2/2026	2/2027	2/2028	2/2029
Internal Audits	☑	☑	☑	☑	☑
Stakeholder consultation / survey	☑	☑	☑	☑	☑
Use of MSPO logo	☑	☑	☑	☑	☑
Follow-up from previous audit finding	☑	☑	☑	☑	☑
Man-day Allocation					
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 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:

SAMPLING METHODOLOGY (GROUPING ONLY)
<i>* Applicable during Stage 2</i>
Sampling of the operating units to be audited has been conducted in accordance with the Risk Management (MSPORMP) documents as below:
$S = r \sqrt{n}$ Risk Level: Low $S = 1.5 (\sqrt{8}) = 4.24 @ 5$
The selected operating units to be audited in Year 2025: 3 samples estate :
<ol style="list-style-type: none"> 1. FELDA Sg Sayong 2. FELDA Peggeli Timur 3. FELDA Inas Utara 4. FELDA Bukit Besar 5. FELDA Pasir Raja

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"/>	Not applicable as this is an initial assessment
<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			
<input checked="" type="checkbox"/> Not applicable as this is an initial assessment			
Stage of Previous Audit	Choose an item.		
Date of Audit	to		
No of Findings	Major Non-Conformance/s	Minor Non-Conformance/s	OFI
Status/ Remark			

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that COMPANY Complies with the MS 2530-2-2: 2022; Malaysian Sustainable Palm Oil (MSPO) standard and requirements. The following findings were identified:

CATEGORY	Number of Finding (s)					Total
	P1	P2	P3	P4	P5	
Major Nonconformity (Major NC)	Nil	Nil	Nil	Nil	Nil	Nil
Minor Nonconformity (Minor NC)	1	Nil	1	1	1	4
Opportunity for Improvement (OFI)	3	1	2	3	3	12
Total Findings	Major NC - Nil Minor NC - 4 OFI - 12					16

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	<p>Verified the requirement in principle 1 were complied however certain issues were not fully comply as per below :</p> <p>1. OFI 4.1.1 All estates The policy were signed by the previous chairman and observe the principle stated in the MSPO policy still using old principle of the standard requirement.</p> <p>2. OFI 4.1.3.4 All Observe during sight visit found that certain block are having marking of block at the palm tree however some block there no signage of visual identification for the reference systems. Management need to establish standardize of block identification of reference system as to comply with the requirement 4.1.3.4.</p> <p>3. OFI 4.1.9.1 All sites Based on MSPO CERTIFICATION SCHEME DOCUMENT REQUIREMENTS: Group Management requirements, The group manager shall conduct the internal audit on all the group members.</p> <p>1. Minor NC 4.1.9.1 All sites The management shall revise the internal audit checklist according to the new standard MS2530-2-2:2022. This issue has been raised as an OFI during the first audit visit (FAV). However, there are no changes in the relevant documents. Therefore, a minor nonconformity has been raised.</p>
PRINCIPLE 2	<p>Verified the requirement in principle 2 were complied however certain issues were not fully comply as per below :</p> <p>4. OFI 4.2.3.2 All sites Based on MSPO CERTIFICATION SCHEME DOCUMENT REQUIREMENTS: Group Management requirements, The group manager and the group members shall have a written agreement to fulfil the ICS requirements.</p>

<p>PRINCIPLE 3</p>	<p>Verified the requirement in principle 3 were complied however certain issues were not fully comply as per below :</p> <p>5. OFI 4.3.1.1 All Estate Management to update Legal Registry according to the latest regulatory content such as but not limited to: i) Occupational Safety and Health (Amendment) Act 2022 (“ the Amendment Act”) dated 1 June 2024. ii) Personal Data Protection (Amendment) Act 2024 (the “Amendment Act”) dated 17th October 2024. iii) Employment (Amendment) Act 2022 dated 1st of January 2023 iv) Environmental Quality Act 2024- Act A1712</p> <p>6. OFI: 4.3.1.2 i) Management shall adhere/ comply with the requirements Appointment of Safety, Health, and Environmental Coordinator. Refer to OSH (Amendment) Act 2022 to section 29A mandates that any workplace with 5 or more employees must appoint an OSH Coordinator. ii) Certificate of Accommodation (Perakuan Penginapan)- Under the "Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990" (Act 446), it is compulsory for employers in all sectors to provide workers' accommodation that meets the minimum standards as outlined in the Act. Owners of accommodation facilities shall apply for a Certificate of Accommodation (Perakuan Penginapan) from the Labour Department (JTK).</p> <p>2. NC Minor: 4.3.1.2 FELDA Inas Utara, Bukit Besar & Sg Sayong Referring to the Noise Risk Assessment (NRA) report of both estates under FELDA Gugusan Penggeli assessed in 2024, it was recommended that the workers who are exposed to the excessive noise to undergone audiometric test. However, the said test was not carried out by the organization as required under Regulation 9 (1), OSH (Noise Exposure) Regulation 2019.</p>
<p>PRINCIPLE 4</p>	<p>Verified the requirement in principle 4 were complied however certain issues were not fully comply as per below :</p> <p>7. OFI: 4.4.2.2e FELDA Bukit Besar The management has conducted quarterly meeting to discuss on safety and health matters in the workplace. The employees’ awareness and understanding on safety and health can be further improved if management can focus more on safety rather than other unrelated matters.</p> <p>8. OFI: 4.4.3.2j All estates FELDA has prepared and documented the Recruitment Procedure of Foreign Workers as sighted during audit day. The procedure can be further enhanced if organization can detailed out the mechanism for recruiting agents in line with ILO and MSPO requirement.</p> <p>9. OFI: 4.4.3.8 FELDA Penggeli Timur Both estates management have provided the offer letters from contractors to their workers. Referring to the said offer letters, the amount of wages paid to the workers needs to be clearly stated in the agreement.</p> <p>3. NC Minor: 4.4.1.1 All estates There is no evidence to show that the organization has conducted a Social Impact Assessment (SIA) for all estates under FELDA Gugusan Penggeli during audit day as required under this clause.</p>

PRINCIPLE 5	<p>Verified the requirement in principle 5 were complied however certain issues were not fully comply as per below :</p> <p>10. OFI: 4.5.3.2 FELDA Pasir Raja The management has monitored and documented the SW record as sighted during audit day. The disposal of SW can be further improved if management can kept the disposed record by the contractor.</p> <p>11. OFI: 4.5.4.1 All estates The management had conducted monitoring on greenhouse gas (GHG) emissions as sighted during audit day. The monitoring of data need to be updated once GHG calculator is officially released by the scheme owner</p> <p>12. OFI: 4.5.6.1 All estates The organization has maintained and documented the Biodiversity Assessment report as sighted during audit day. This assessment needs to be redo once the official guideline on HCV assessment is officially released by the scheme owner</p> <p>4. NC minor: 4.5.5.1b FELDA Inas Utara There is a natural stream, namely Sg Kelok traversed in the estate. The last water sampling was conducted on September 2023 as reported by FELDA Palm Industry Sdn Bhd. Since then, there is no water sampling carried out up until audit day</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

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- 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 4 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
Representative of settler - Ketua Peneroka Bukit Besar - Ketua Peneroka Penggeli Timur - Ketua Peneroka Pasir Raja	No issues on the estate crop quality. He mention the MSPO awareness and procedure complaint had been brief to them from the management. The settler stated awarens on MSPO had been deliver by management in yearly programme.	Management will ensure to maintain good rapport with the surrounding neighbourhood. The management will ensure the crop send to the buyer in a good quality. To maintain good current good practice with the supplier , contractor and also with the employee.
FELDA Cooperation	As of conducting business with the company no issues on the payment as the management always made payment in timely manner. He also stated that the management are easy to discuss if there problem matters.	
Foreign Workers	The foreign workers being interview had mention that they have been train on the jobs scope	

	with proper training . Every policy of the company had brief to them during awareness training on the company policy. As of todote no issues with the management and the worker are really satisfied with the salary and working environment.	
Local employee	The local stated that their employment had employment contract and copy of the contract agreement were made available to him. No issues with the salary and working environment.	
KKM Officer	The officer are informed that the FELDA Comunittee always give best cooperation during KKM Programme. No issue with the estate management.	
Contractor	The contractor stated that no issue with estate management in term of payment and work order. Payment had been made in timely manner. He also mention that MSPO requirement had been brief to them and they also noted that MSPO audit require contractors for the compliance . No hesitation from the contractor to give cooperation if the auditor require documentation for the audit purpose.	
Audit Team Conclusion	The audit conclude that the management were able to maintain good relationship with their stakeholders by giving best cooperation and maintain good practice as to ensure no issues or complaint with their stakeholder and if there is issues they always discuss and resolve the matter in proper manner which is that being mention by the interviewed stakeholders.	

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.