



# MSPO ASSESSMENT REPORT

ON

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

FOR

NAME OF CERTIFIED ENTITY	FELDA Gugusan Tenggara (Group)		
MAIN ADDRESS	Menara FELDA, Platinum Park, No.11, Persiaran KLCC, 50088 Kuala Lumpur		
SITE ADDRESS (IF ANY)	Refer Estate Information		
REPORT NO.	MR3/MSPO/25/MAV/115		
DATE OF VISITATION	17/2/2025 TO 21/2/2025		
MSPO CERTIFICATE NO.	MSP0-02-115	VALIDITY	10/4/2025 - 09/4/2030
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](mailto:superadmin@mr3cert.com).

Working TOGETHER, for a sustainable future.

Prepared By		Client's Representative Acknowledgement	
Signature		Signature & Company Stamp	
Name	Rizal Ahmad Nazim Bin Abd Raof (RZ)	Name	
Designation	Lead Auditor	Designation	
Date	21/02/2025	Date	
Email	rizal@mr3cert.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	25/2/2025	Group Manager Tenggaroh
Peer Reviewer	28/3/2025	Syahrizan
Certification Decision		
MSPO Certificate Approval / Issuance		

# ABBREVIATION

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

## EXECUTIVE SUMMARY

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

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

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

In conclusion, the MSPO certification is not merely a standard but a strategic initiative that underscores the industry's commitment to sustainability. By maintaining rigorous compliance with the MSPO standards, the palm oil industry in Malaysia can continue to grow responsibly, benefiting the environment, society, and the economy.

# DETAILS OF THE CERTIFIED ENTITY

GENERAL INFORMATION	
Audit objectives	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> To determine the conformity of the client's management system, with audit criteria</li> <li><input checked="" type="checkbox"/> To determine the ability of the management system to ensure the client meets applicable statutory, regulatory, and contractual requirements.</li> <li><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.</li> <li><input checked="" type="checkbox"/> To identify areas for potential improvement of the management system (if any)</li> <li><input checked="" type="checkbox"/> To determine continuity of conformity of management system</li> <li><input checked="" type="checkbox"/> To determine achievement and progress of client's management plans</li> <li><input checked="" type="checkbox"/> To follow up on the previous audit's findings</li> <li><input checked="" type="checkbox"/> To review use or logo / marks</li> <li><input checked="" type="checkbox"/> To determine overall maintenance of client's management system conformity against audit criteria</li> <li><input checked="" type="checkbox"/> Other, (please specify) MAV</li> </ul>
Fulfilment of the Audit objectives	<input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b> , Justification:
Applicable National Standards	MS ISO/IEC 17021-1:2015, ISO/IEC 17065, MSPO Certification Scheme documents, MS 2530-2-2:2022 Standard
Issue of certificate	<input checked="" type="checkbox"/> <b>YES</b> , Justification: <b>This is a new issuance certificate during MAV</b> <input type="checkbox"/> <b>NO</b> , Justification:

CERTIFICATION SCOPE	
The applicable scope	Production of Fresh Fruit Bunches (FFB) from: 9186.4886 Ha of certified area 9138.5776 Ha of planted area
Exclusion	Development of 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	Mohd. Zuhilmi Bin Azmi
Position	Assistant Director
Contact Number	+60 14-941 1803
E-mail address	mzulhilmi.a@felda.net.my
Office Number	03 2191 2191 Fax: 03 2191 2590
Alternative Contact	Mr. Firdaus/ Mr. Umar Mochlis
Contact Number	0145120135/ 0177286338
E-mail address	rahimie.h@felda.net.my, tenggaroh5.ftp@felda.net.my, tenggaroh1.ftp@felda.net.my, tenggaroh3.f@felda.net.my, tenggaroh04.f@felda.net.my, tenggarohtimur1.ftp@felda.net.my, tenggaroh6.ftp@felda.net.my, tenggaroh2.ftp@felda.net.my, tenggarohtimur01.f@felda.net.my, tenggaroh01.f@felda.net.my, tenggaroh06.f@felda.net.my, tenggarohselatan01.f@felda.net.my, tenggaroh05.f@felda.net.my

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
FELDA TENGGAROH 1	500873802000	FELDA TENGGAROH 1 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.080132, 103.889530	1535.8284	1535.6841
FELDA TENGGAROH 2	500874602000	FELDA TENGGAROH 2 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.073714, 103.946039	2446.0142	2446.0142
FELDA TENGGAROH 3	500875402000	FELDA TENGGAROH 3 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.05340, 103.59140	648.5629	648.5629
FELDA TENGGAROH 4	500906802000	FELDA TENGGAROH 4 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.106735 103.964889	324.5046	324.5046
FELDA TENGGAROH 5	500911402000	FELDA TENGGAROH 5 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.134222, 103.907083	1539.3798	1539.3798
FELDA TENGGAROH 6	500937802000	FELDA TENGGAROH 6 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.060917, 103.986791	1087.1116	1039.3519
FELDA TENGGAROH 7	501009102000	FELDA TENGGAROH 7 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.170611, 103.894611	375.0248	375.0178
FELDA TENGGAROH TIMUR 1	501001502000	FELDA TENGGAROH TIMUR 01 MUKIM JEMALUANG, 86810 MERSING JOHOR	2.158474, 103.904611	864.9984	864.9984
FELDA TENGGAROH SELATAN 1	501025220000	FELDA TENGGAROH SELATAN 01 MUKIM KAMBAU, 86810 MERSING JOHOR	1.988484, 104.087087	365.0639	365.0639

Other Sustainability Certification	NIL
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**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

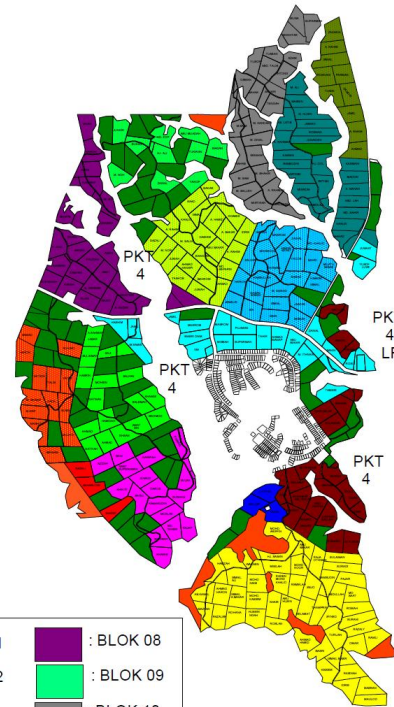
AREA STATEMENT AND FFB FORECAST:							
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2024	YIELD TON/ YEAR	MATURE (HA)	IMMATURE AREA (HA)	HCV AREA (HA)
FELDA TENGGAROH 1	1535.8284	1535.6841	39828.20	25.53	1560.15	0	0
FELDA TENGGAROH 2	2446.0142	2446.0142	58,615.17	24.31	2,410.70	0	0
FELDA TENGGAROH 3	648.5629	648.5629	21545.82	26.71	820.92	0	0
FELDA TENGGAROH 4	324.5046	324.5046	8176.22	21.25	388.05	0	0
FELDA TENGGAROH 5	1539.3798	1539.3798	39574.34	25.06	1579.31	0	0
FELDA TENGGAROH 6	1087.1116	1039.3519	24579.94	25.54	1123.9	0	0
FELDA TENGGAROH 7	375.0248	375.0178	7627.02	20.11	379.18	0	0
FELDA TENGGAROH TIMUR 1	864.9984	864.9984	17,709.20	20.72	854.50	0	0
FELDA TENGGAROH SELATAN 1	365.0639	365.0639	9508.42	29.45	371.38	0	0
TOTAL	9186.4886	9138.5776	227164.33	24.30	9488.09	0	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
	Attached							


















# LOCATION & ENTITY MAP

## FELDA TENGGAROH 1

FELDA TECHNOPLANT SDN BHD  
TENGGAROH 01

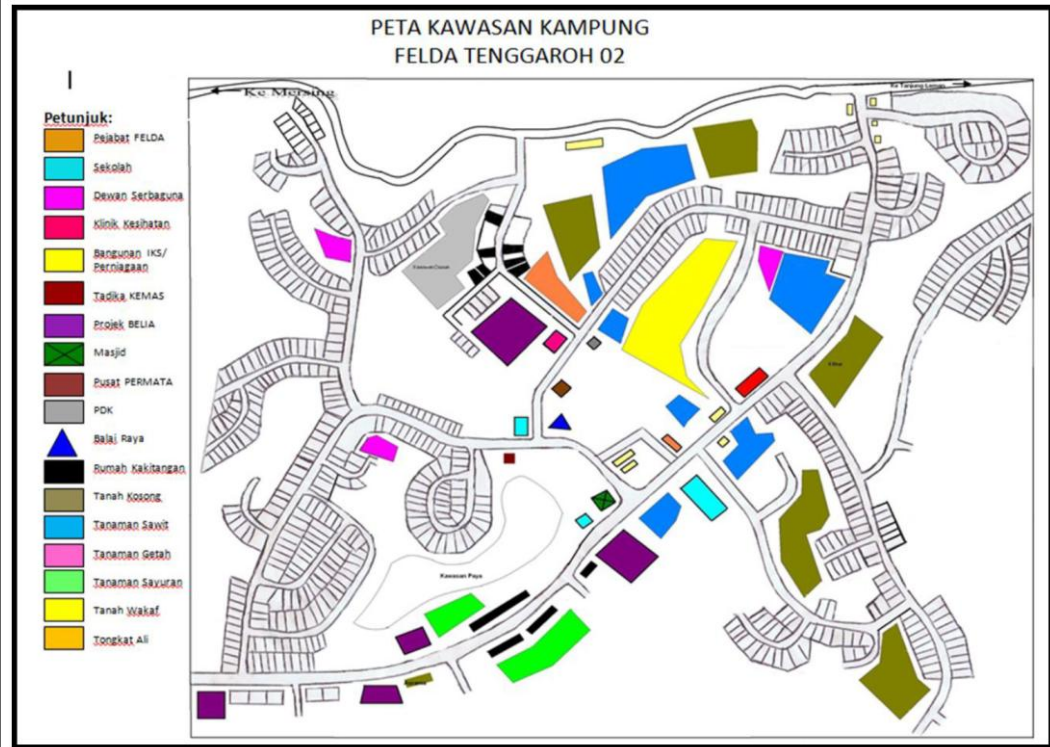
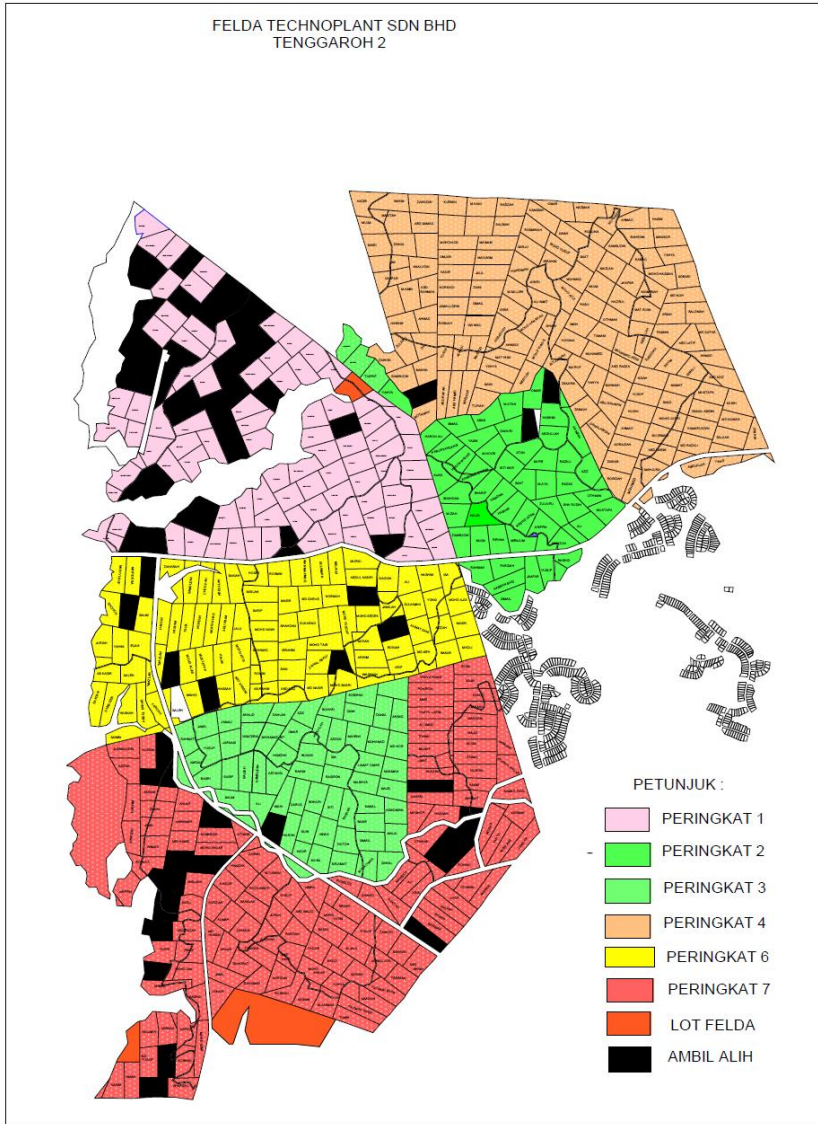


PETUNJUK :

	: BLOK 01		: BLOK 08
	: BLOK 02		: BLOK 09
	: BLOK 03		: BLOK 10
	: BLOK 04		: BLOK 11
	: BLOK 05		: BLOK 12
	: BLOK 06		: BLOK 13
	: BLOK 07		: BLOK 14
			: PENEROKA AMBIL ALIH
			: PERINGKAT 02
			: LOT FELDA

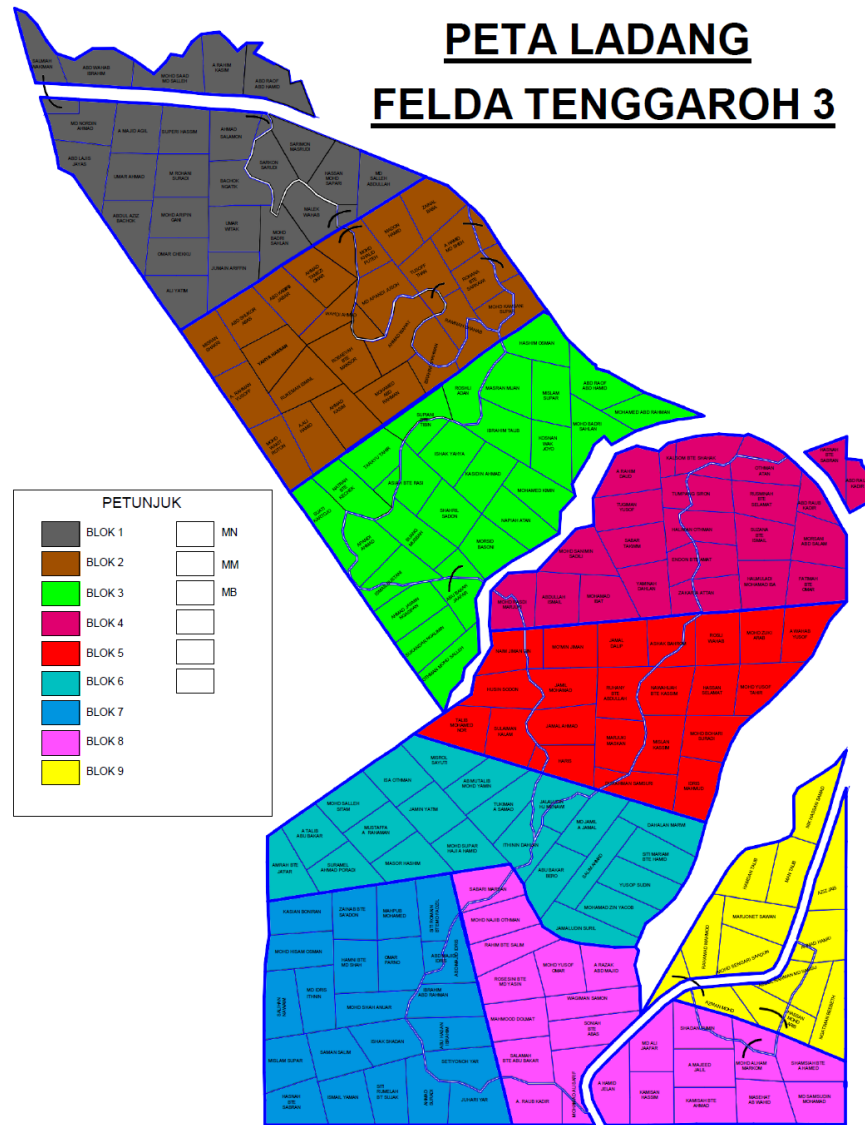
NOTA : PKT 04 & LF 04  
TAKLA BASE MAP

FELDA TENGGAROH 2



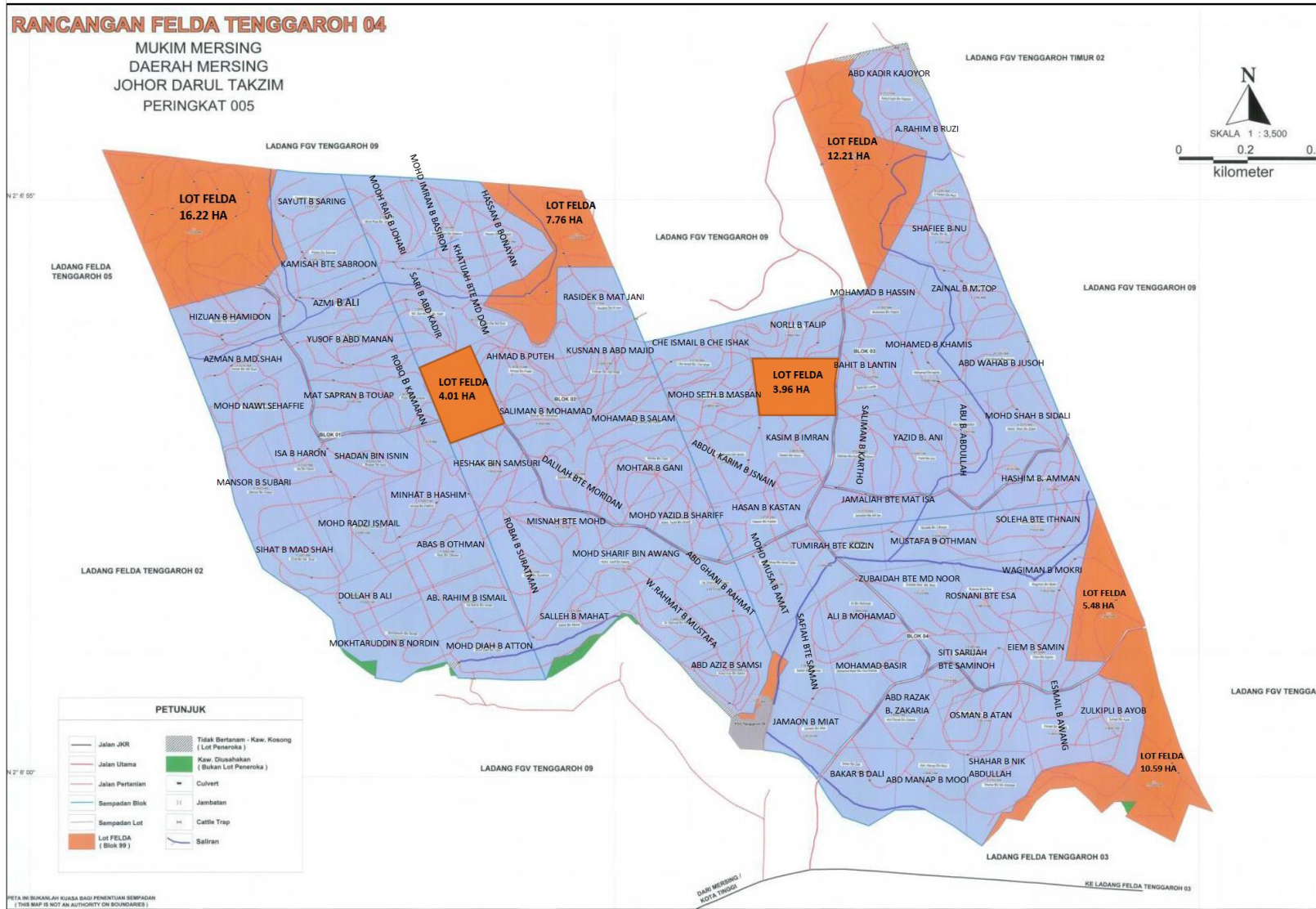
FELDA TENGGAROH 3

**PETA LADANG**  
**FELDA TENGGAROH 3**



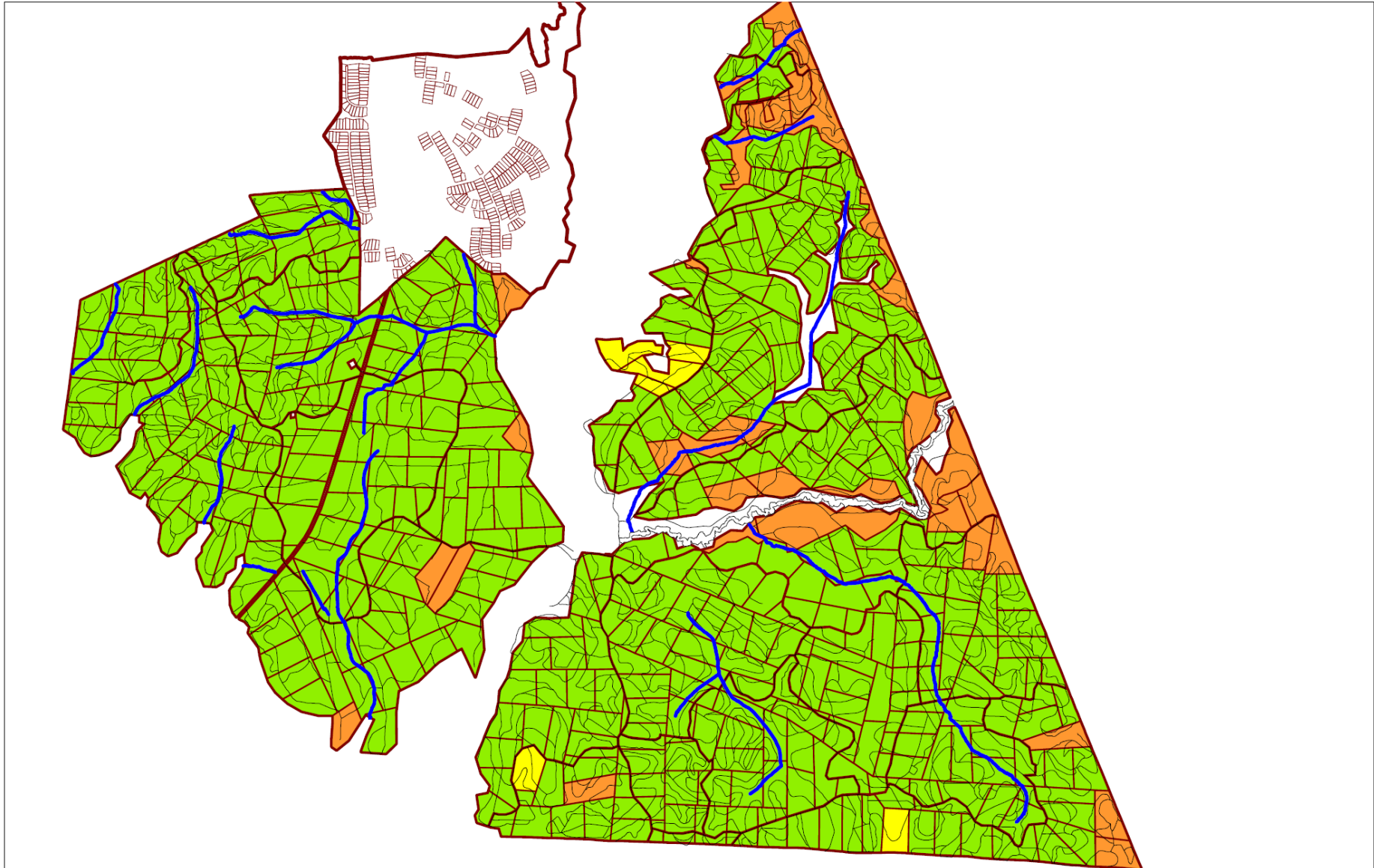
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# FELDA TENGGAROH 4

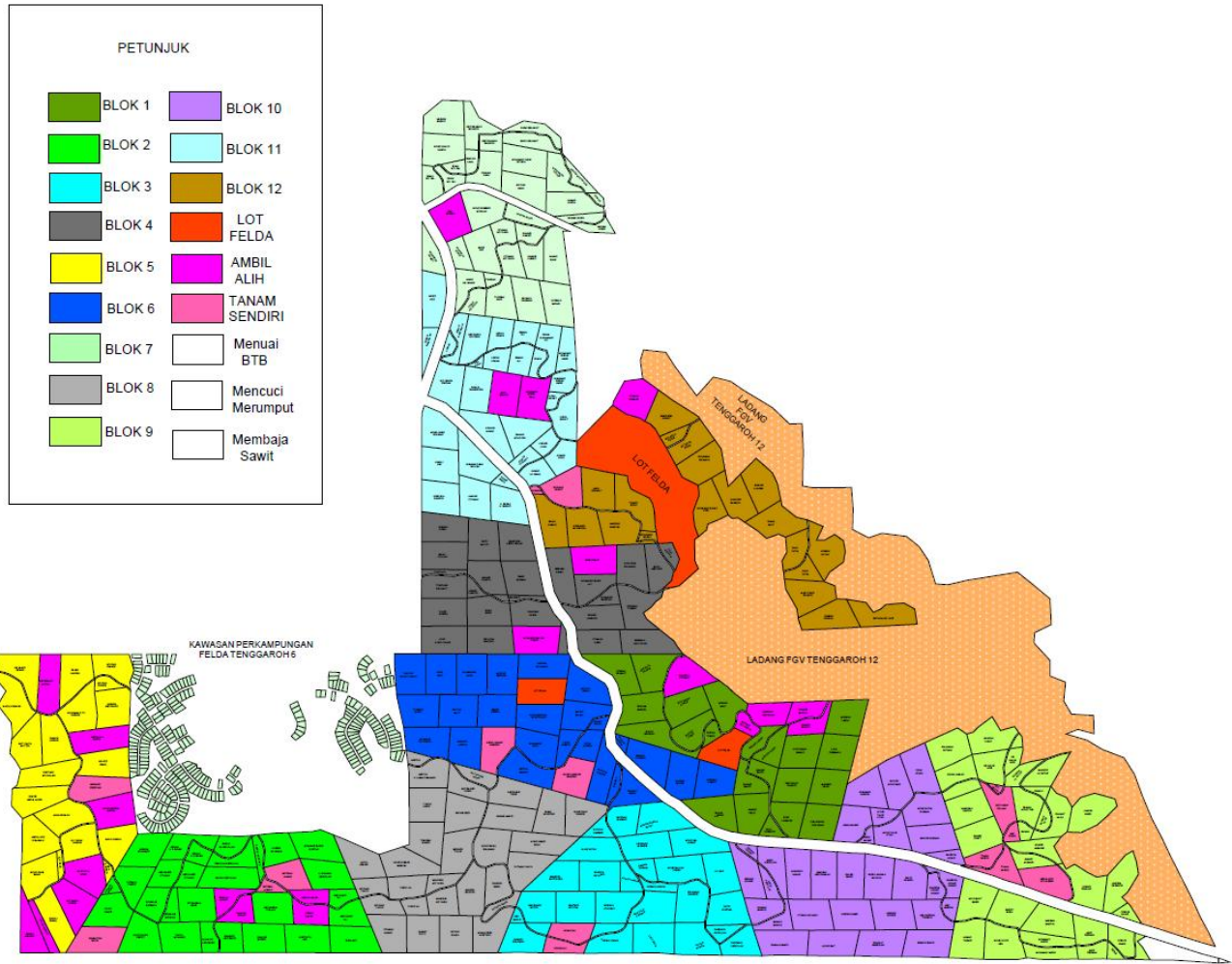


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 55100 Kuala Lumpur, Malaysia.

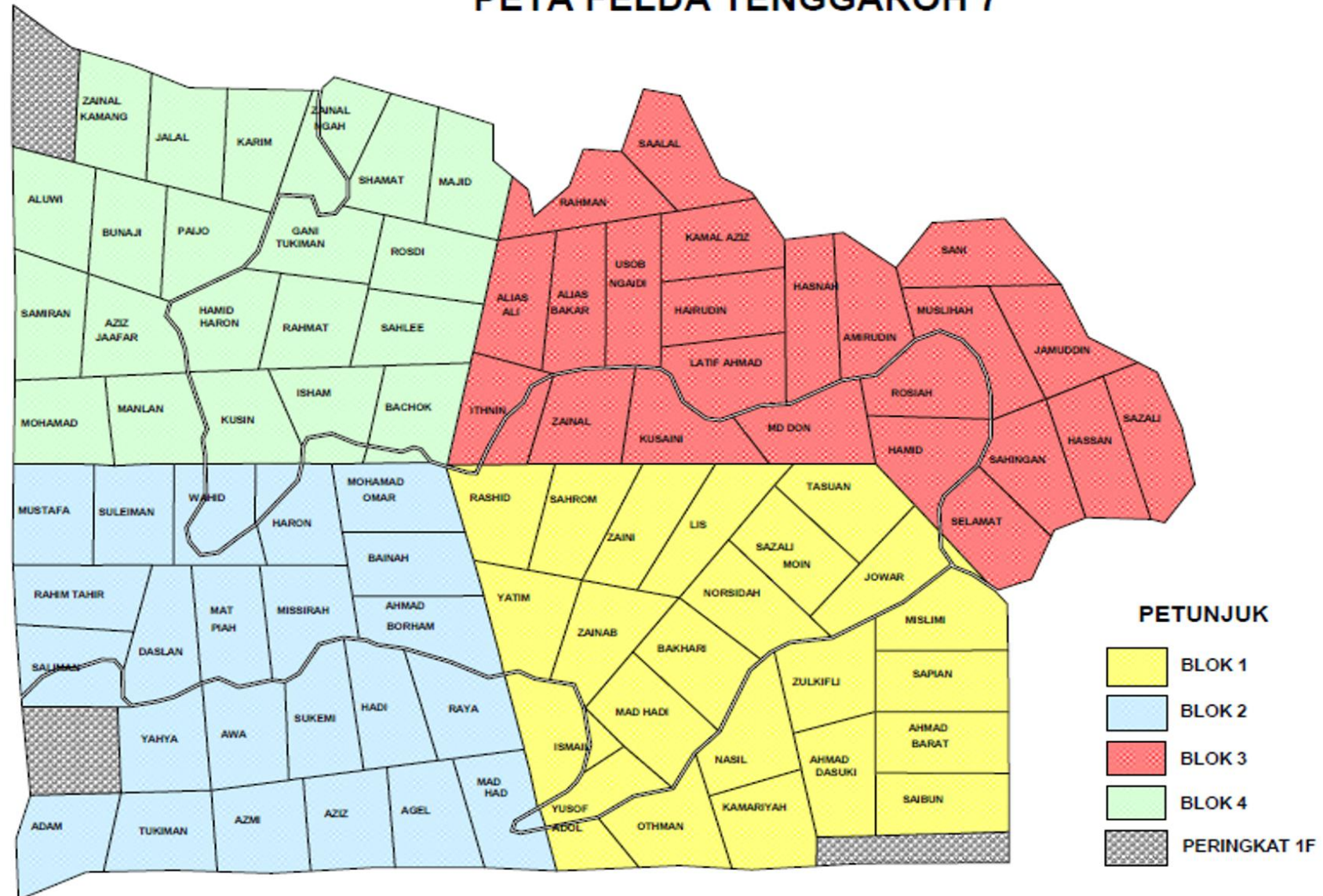
FELDA TENGGAROH 5



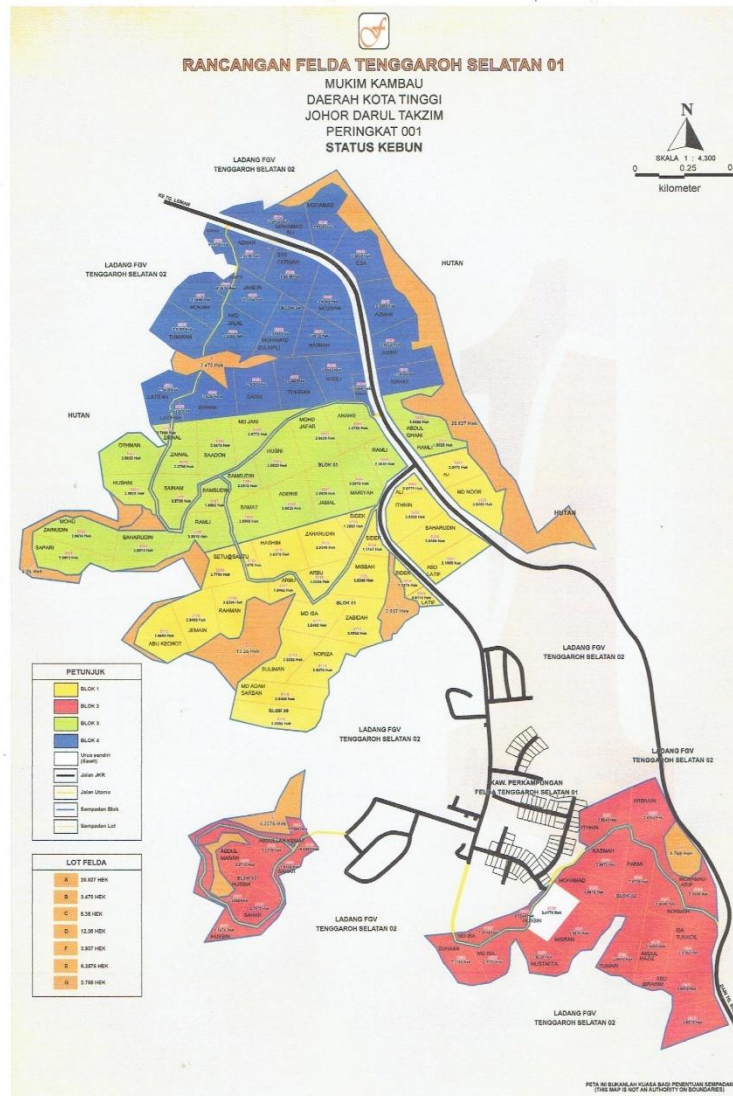
FELDA TENGGAROH 6  
**LADANG FTSPB TENGGAROH 6**



# PETA FELDA TENGGAROH 7



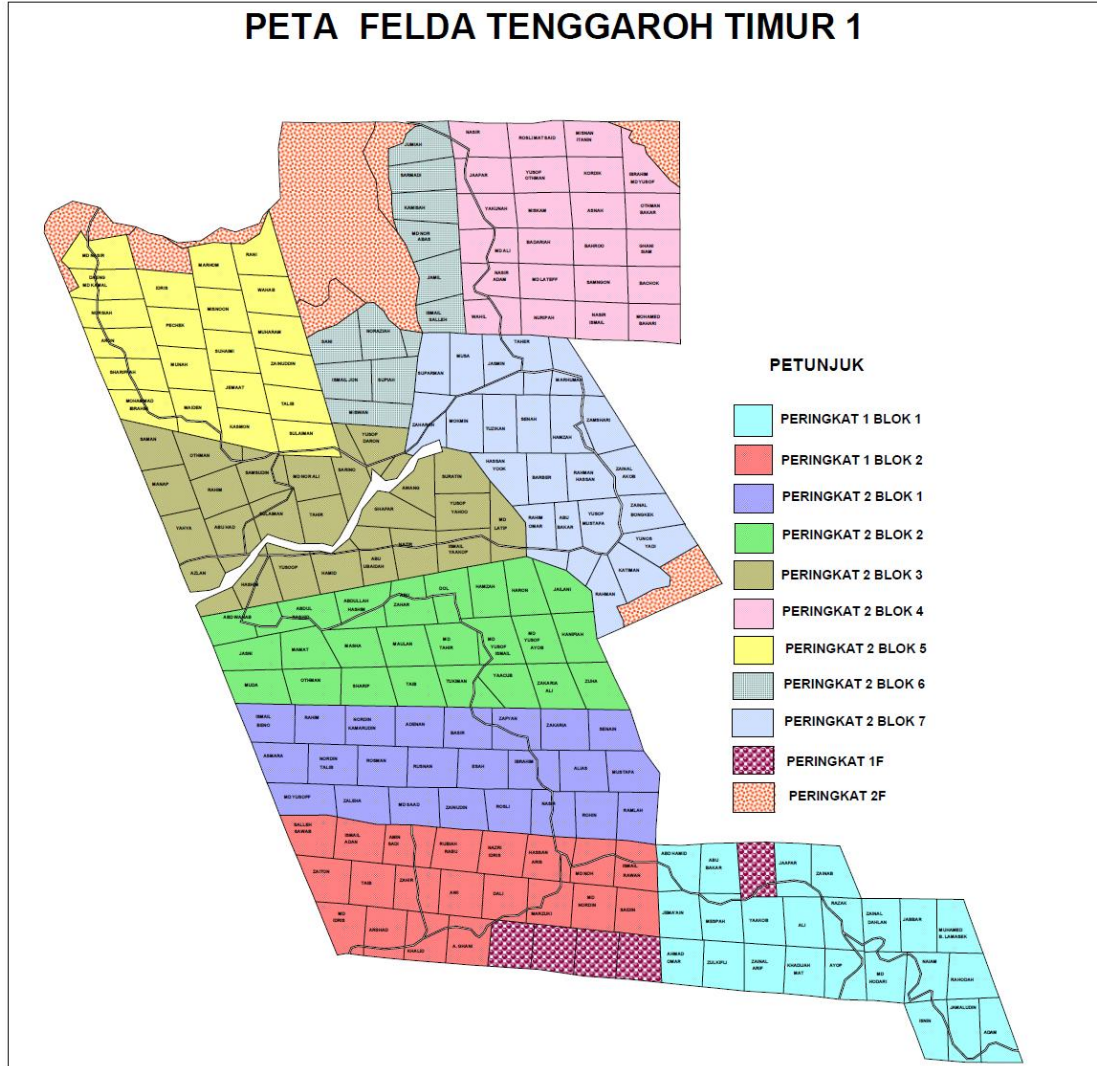
# FELDA TENGGAROH TIMUR 1



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FELDA TENGGAROH SELATAN 1

PETA FELDA TENGGAROH TIMUR 1



# THE AUDIT PLAN



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

Audit Plan & Scope Details						
Organization Details	Name	FELDA Gugusan Tenggaroh (Group)				
	Registered Address	Menara FELDA, Platinum Park, No.11, Persiaran KLCC, 50088 Kuala Lumpur				
	Estate Location	Johor				
	PIC	Enoik Umar				
	Tel	017-728 6338				
	Email	tenggaroh07.f@felda.net.my				
Audit Plan for	<input type="checkbox"/>	First (Stage 1)				
	<input checked="" type="checkbox"/>	Main (Stage 2)				
	<input type="checkbox"/>	Surveillance No. 1				
	<input type="checkbox"/>	Surveillance No. 2				
	<input type="checkbox"/>	Surveillance No. 3				
	<input type="checkbox"/>	Surveillance No. 4				
	<input type="checkbox"/>	Re-assessment				
<input type="checkbox"/>	Extension of Scope					
Audit Date	From	17/2/2025	To	21/2/2025	Man Days	20Mandays
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/MAV/115					
Scope of Certification	(i) FELDA Tenggaroh 7 Production of Fresh Fruit Bunches (FFB)	379.18ha of certified area	379.18ha of planted area			
	(ii) FELDA Tenggaroh 4 Production of Fresh Fruit Bunches (FFB)	368.05ha of certified area	368.05ha of planted area			
	(iii) FELDA Tenggaroh Selatan Production of Fresh Fruit Bunches (FFB)	371.38ha of certified area	371.38ha of planted area			
	(iv) FELDA Tenggaroh 5 Production of Fresh Fruit Bunches (FFB)	1579.31ha of certified area	1579.31ha of planted area			
	(v) FELDA Tenggaroh 2 Production of Fresh Fruit Bunches (FFB)	2805.00ha of certified area	2805.00ha of planted area			
Applicable Management Standard	MS 2530-2-2: 2022, Malaysian Sustainable Palm Oil (MSPO)					

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

Issuance No.	01	Date	13/1/2025	
Lead Auditor (LA)	Mr Rizal Ahmad Nazim (RZ) 019-387 5059 <a href="mailto:rizal1976@gmail.com">rizal1976@gmail.com</a>			
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency
	Completed	Completed	Completed	Completed
Team Member(s) (TM)	Mr Raja Mamat Bin Raja Ibrahim (MM) 017-781 8258 <a href="mailto:rmovesolution@gmail.com">rmovesolution@gmail.com</a>			
Not Applicable	<input type="checkbox"/>			
Team Member(s) (TM)	Mr Syamil Salleh (ML) 013-775 2007 <a href="mailto:svyamilisaleh8@gmail.com">svyamilisaleh8@gmail.com</a>			
Not Applicable	<input type="checkbox"/>			
Team Member(s) (TM)	Pn Syafiqah Zawawi (SQ) <a href="mailto:svafiqah@mr3cert.com">svafiqah@mr3cert.com</a>			
Not Applicable	<input type="checkbox"/>			
Witness Auditor(s)	Not Applicable <input checked="" type="checkbox"/>			
Observer(s)	Not Applicable <input checked="" type="checkbox"/>			
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.		

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

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 17/2/2025 (Monday) FELDA Tenggaroh 7	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, opportunities 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 systems

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

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 17/2/2025 (Monday) FELDA Tenggaroh 7	0900	RZ	Site visit including operation activity, Buffer zone, Boundary, Landfill area Visit to facilities area including operation activity, Buffer zone, Boundary, Landfill	
		MM	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
		ML	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO and 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
		SQ	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	RZ	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

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02
MM	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			4.1, 4.4.2, 4.4.3, 4.4.4	
ML/SQ	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 1 ASSESSMENT			
DAY 2	0900	ALL	Introduction by the Lead Auditor on the follow's information:	On Site	ISO/IEC 17021-1:2015 Conformity assessment – Requirements for bodies providing audit and certification of management systems
18/2/2025 (Tuesday) FELDA Tenggaroh-4			Opening meeting i. Introduction of the participants: Lead Auditor, Team Members, 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		

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02
ML	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO and 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	
SQ	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	RZ	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	
MM	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			4.1, 4.4.2, 4.4.3, 4.4.4	
ML/SQ	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			

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02	
DAY 3	0900	RZ	Site visit including operation activity, Buffer zone, Boundary, Landfill area Visit to facilities area including operation activity, Buffer zone, Boundary, Landfill			
19/2/2025 (Wednesday) FELDA Tenggaroh Selatan		MM	Principle 4.1: Management commitment & responsibility Criterion 1: MSPO Policy Criterion 2: New Planning 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		
		ML	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO and 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		
		SQ	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			
	1330	RZ	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		

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02	
			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	0900	RZ	Site visit including operation activity, Buffer zone, Boundary, Landfill area Visit to facilities area including operation activity, Buffer zone, Boundary, Landfill			
20/2/2025 (Thursday) FELDA Tenggaroh-5		MM	Principle 4.1: Management commitment & responsibility Criterion 1: MSPO Policy Criterion 2: New Planning 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		
		ML/SQ	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 4 ASSESSMENT			

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02
			of interest & confidentiality of client's information observed & dealing with authority requesting of client's information Confirmation of relevant work safety, emergency and security procedures for the audit team. 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	0900	RZ	Site visit including operation activity, Buffer zone, Boundary, Landfill area Visit to facilities area including operation activity, Buffer zone, Boundary, Landfill		
18/2/2025 (Tuesday) FELDA Tenggaroh 4		MM	Principle 4.1: Management commitment & responsibility Criterion 1: MSPO Policy Criterion 2: New Planning 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	

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02
DAY 3	0900	ALL	Introduction by the Lead Auditor on the follow's information:	On Site	ISO/IEC 17021-1:2015 Conformity assessment – Requirements for bodies providing audit and certification of management systems
19/2/2025 (Wednesday) FELDA Tenggaroh Selatan			Opening meeting i. Introduction of the participants: Lead Auditor, Team Members, 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.		

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02
MM	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	
ML/SQ	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 3 ASSESSMENT			
DAY 4	0900	ALL	Introduction by the Lead Auditor on the follow's information:	On Site	ISO/IEC 17021-1:2015 Conformity assessment – Requirements for bodies providing audit and certification of management systems
20/2/2025 (Thursday) FELDA Tenggaroh 5			Opening meeting i. Introduction of the participants: Lead Auditor, Team Members, 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.		

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MR3		AUDIT PLAN		MR3-P05-F3	Effective Date: 16/11/2023 v.02	
			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.			
		ML	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO and 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		
		SQ	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			
	1330	RZ	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		
		MM	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			
		ML/SQ	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			
	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			

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<b>DAY5</b>	0900	ALL	Introduction by the Lead Auditor on the follow's information:  <b>Opening meeting</b> i. Introduction of the participants, Lead Auditor, Team Members, Trainee Auditor (if any), Witness Auditor (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 MSP3 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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<b>DAY5</b>	0900	RZ	Site visit including operation activity, Buffer zone, Boundary, Landfill area Visit to facilities area including operation activity, Buffer zone, Boundary, Landfill		
21/2/2025 (Friday) FELDA Tenggara 2		MM	<b>Principle 4.1: Management commitment &amp; responsibility</b> Criterion 1: MSP3 Policy Criterion 2: New Planning Criterion 3: Existing site management Criterion 4: Recycling Criterion 5: Training and Competency Criterion 7: Commitment to contribute to local sustainable development Criterion 9: Complaints and grievances handling Criterion 10: 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
		ML	<b>Stakeholder Consultation</b> To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSP3 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
		SQ	<b>Principle 4.2: Transparency</b> Criterion 1: Communication and Consultation Criterion 2: Traceability Criterion 3: Transparent and fair price dealing Criterion 4: Ethical conduct		4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230		<b>LUNCH BREAK</b>		
	1330	RZ	<b>Principle 4.3: Compliance to Legal Requirements</b> Criterion 1: Regulatory requirements Criterion 2: Right to use land Criterion 3: Native customary rights		4.3.1, 4.3.2, 4.3.3

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		MM	<b>Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions</b> Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		
		ML/SQ	<b>Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services</b> Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental conversation and protection Criterion 7 : Zero burning practices		
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Closing Meeting		
	1700	ALL	<b>END OF DAY 5 ASSESSMENT</b>		

**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](mailto:admin@mr3cert.com) or the General Manager at 012 2488905 directly for any objection.

# THE AUDIT PROCESS

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

With reference to MSPO Certification Scheme Document dated 05 January 2023, Section **3.3 REQUIREMENTS FOR LEAD AUDITOR, AUDITOR AND TECHNICAL EXPERTS**. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and 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
		Rizal Ahmad Nazim Bin Abd Raof (RZ)	Mr Raja Mamat Bin Raja Ibrahim (MM) Mr Syamil Salleh (ML) Pn Syafiqah Zawawi (SQ)
Education	<p><b>Lead:</b> Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p> <p><b>Auditor:</b> Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p>	Rizal Ahmad Nazim Bin Abd Raof - Graduate in Bachelor of Forestry Science in UPM.	<p>Muhammad Syamil Bin Mat Salleh (ML)- holds a Diploma in Mechanical Engineering from MARA University of Technology, Malaysia.</p> <p>Raja Mamat Bin Raja Ibrahim (MM) - Graduate in Bachelor of Risk management in UniSZA.</p> <p>Syafiqah Adha binti Zawawi (SQ)- Graduated in Bachelor of Halal Industry (Hons.) from UiTM</p>

<p>Work Experience</p>	<p><b>Lead:</b> 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><b>Tertiary education:</b> At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p><b>Auditor:</b> 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><b>Tertiary education:</b> At least three (3) years of work experience in the oil palm sector OR five (5) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR three (3) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p>	<p>RZ- Work Experience - Experience in estate management for almost 15 years in Felda Group of companies.</p>	<p>SQ- Experience in auditing in Quality Management System (QMS) &amp; completed more than 20 man-days as LA. Currently serving as Auditor in Training for MSPO scheme under MR3.</p> <p>ML- 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> <p>MM- Work Experience - Experienced as Sustainability Performance &amp; Consultant (MSPO, SCCS/ICSS) since 2019 with a few consultancies company.</p>
<p>Training</p>	<p><b>Lead:</b> Successfully completed the scheme owner endorsed lead auditor training (5 days) and; (NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required</p>	<p>RZ- The auditor completed below competency: 1. MSPO Lead auditor course 2530 :2013 and 2022 version (OSH-ISIS), 25-29/3/2024. 2. Completed IMS Lead Auditor Course (Exemplar Global),</p>	<p>SQ- MSPO Lead auditor course 2530: 2022 version (SGS) on 16-20/12/2024. - Completed ISO9001 Lead Auditor Course (TVE-IRCA) on April 2024.</p> <p>ML- He has successfully obtained competency of</p>

	<p>before the expiry or whenever there are changes in the MSPO Standard)</p> <p>Undergone 40 hours of lead auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&amp;SMS); OR Lead Auditor for Integrated Management System (IMS).</p> <p>Auditor:</p> <p>Successfully completed the scheme owner endorsed lead auditor training (5 days) and; (NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required before the expiry or whenever there are changes in the MSPO Standard)</p> <p>Undergone 40 hours of auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&amp;SMS); OR Lead Auditor for Integrated Management System (IMS).</p>	<p>29/5/2024.</p> <p>3. Completed SA8000 Course (SAI), 12-16 June, 2023.</p> <p>4. Completed ISO9001 Lead Auditor Course (TVE-IRCA), 6/4/2024.</p>	<p>Lead Auditor course for Malaysia Sustainable Palm Oil (MSPO MS2530:2013 &amp; MSPO MS2530:2022), MSPO SCCS, Integrated Management System certified by Exemplar Global (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 &amp; ISO 19011:2018) and has successfully completed the SA8000 Introduction and Basic Auditor Training Course by Social Accountability International.</p> <p>MM- The auditor completed below competency:</p> <p>a) MS 2530:2022 by OSHISIS Solution PLT on May 2024</p> <p>b) ISO9001:2015 by Punyam International on September 2024</p> <p>c) Integrated Management System (IMS) by Punyam International on October 2024</p> <p>d) SA8000 by Social Accountability International on June 2024</p>
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Auditing Experience	<p><b>Lead:</b> 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> <p><b>Auditor:</b> 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>	<p><b>RZ- Auditing Experience</b> - Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.</p>	<p><b>SQ-</b> Has conducted minimum hours to meet the requirement under the direction of MR3.</p> <p><b>ML-</b> Currently active in MSPO certification as a Freelance Auditor since May 2019 and has been conducted auditing in relevant areas of palm oil plantation &amp; palm oil mill.</p> <p><b>MM- Auditing Experience</b> - has been conducted a minimum of four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO .</p>
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	- A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	All- A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language

## 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.

# ATTENDANCE DURING OPENING AND CLOSING MEETING

Date of Opening Meeting : 17/2/2025                      Venue : Pejabat Felda Tenggaroh 7  
 Date of Closing Meeting : 21/2/2025                      Venue : Pejabat Felda Tenggaroh 4

No.	Name	Position

**KEHADIRAN AUDIT MSPO GUGUSAN TENGGAROH**

RANCANGAN : FELDA TENGGAROH 7  
 TARIKH & HARI : 17.02.2025 ISNIN  
 TEMPAT : BILIK MESYURAT PEJABAT FELDA TENGGAROH 7

BIL	NAMA	JAWATAN	RANCANGAN / SYARIKAT	TANDATANGAN
1	UMARRAZKI BIN MOCHLIS	GM MSPO Gugusan Tenggaroh	felda tenggaroh 7	
2	Rizal Ahmad Nazam Bin Abd Razeq	MSPO LEAD AUDITOR	MR 3 CERT INTL	
3	Raja Mamat Bin Raja Ibrahim	MSPO ANALISER	"	
4	Muhammad Syamir D. Mohd Salleh	"	"	
5	Othman LOKIS	PANGURUS TUG. SEL-01	"	
6	Mohd Nur Azmi	AFC	TTI / TT	
7	Muhammad Suezil Bin Mahuri	Pengurus Tgh 1	Tenggaroh 1	
8	Mohamad Fauzan Daud	FC T-4	Tenggaroh 4	
9	MOHD BADDUL AZWAN BIN MAT SALIH	PENYELIA FELDA	TS1	
10	RIZWAN B. SAHLEHUDDIN	Penyelia FELDA	Tenggaroh 2	
11	BASIRUN B. NOR.	Penyelia FELDA.	TENGGAROH 5	
12	Mohamad Arif B. Superi	Penyelia FELDA	TENGGAROH 6	
13	Muhammad Hanif b. Ibrahim	Penyelia Felda	Tenggaroh 4	
14	NORISHAM M. NASIR	AFC	T4	
15	MO FERDAUS B. SHAIB	PENYELIA FELDA	T. Timur 01	
16	MUHAMMAD FENAL B. ANUAR	PENYELIA FELDA	TENGGAROH 5	
17	MOHAMAD ZAMRI TALIB	AFC FPM T2	Tenggaroh 2	
18	Mohd / ZYAN BIN MISWAN	FC FPM B	T7	
19	MUHAMAD ZULHAFIZ BIN MUHAMMAD FUSHI	Penyelia	Tenggaroh 7	
20	MUHAMMAD IRFAN BIN ADNAN	PT Felda T7	Tenggaroh 7	
21	NUULIAH Bin Md Yusoff	Penyelia FELDA	Tenggaroh 3	

KEHADIRAN AUDIT MSPO GUGUSAN TENGGAROH

RANCANGAN : FELDA TENGGAROH 7  
 TARIKH & HARI : 17.02.2025 ISNIN  
 TEMPAT : BILIK MESYURAT PEJABAT FELDA TENGGAROH 7

BIL	NAMA	JAWATAN	RANCANGAN / SYARIKAT	TANDATANGAN
22	M. Shafiq / Bahi B. M. Khulidi	F.S	Tenggah 7.1	
23	Maha Nur Syarifuddin Bin Mahat	Pengawas	Tenggah 6	
24	Muhammad Fauz B. Jumadi	FS FPM FST	Ten. Kelatan 1	
25	MUHAMMAD ZAHID BIN ZULKEPLI	F.S.	Ten. 6	
26	ABDULLAH AHMAD KHIR B. ABD KAHM	F.S	TEN 6	
27	MUHAMMAD FAUZ BIN ISMAIL	PS	TEN 1	
28	AHMAD HARI MOHSIN BIN ELIAS	AFC	TEN 1	
29	Mohd Idris Bin Ahmad	Penyelidik Felde	Ten 1	
30	AZMAN BT ADAM	PM. PMSYURAT	AGV 7/3	

PROGRAM : Closing meeting MSPD Gugusan Tenggara  
 DATE : 21 Feb 2025  
 TIME : 3-00 pm  
 VENUE : Pejabat FELK Tenggara 4

#	NAME	RANK	PHONE	SIGNATURE
1	UMARRAZKI BIN MOCHLIS	Gm <sup>Gugusan</sup> Tenggara	017-7286338	
2	Raja Mamat Bin Raja Ibrahim	Co-Auditor	017-7818258	
3	Muhammad Syamir B. Mat Salleh	"	013-7752007	
4	Mohd Cahyuni Bina Md Fari	Pegawai Tgh 2	019-7071284	
5	Mohamad Zamri Tg/lis	APC T-2	013-7174780	
6	Mohd Nur Azmi	APC TTI	017-1311834	
7	MIAO SAH BIN MUSA	TEN.3	0196969481	
8	SHAHRIK BIN KAULAN	TENGGAH4	0177381159	
9	BASIRUD NOR	TENGGAH5	014-8408444	
10	MOHAMAD AZZIM B. MESBER	Tenggara 7	01110573343	
11	M. FADIL B. ABD FARIH	Tenggara 2	016-780623	
12	MOHD BERDANI B. SUCIRANI	"	0177428908	
13	NORISHAM M. NASAR	APC TTI	0120922884	
14	Mohd Kot Azeel B. Samani	Pengurus TTI	0136298488	
15	OTUMMA LORU	Pengurus TSO1	0199234430	
16	Muhammad Hanif b. Ibrahim	Penyelic	013-3319627	
17	Nur Mohd b. Hj. Fala	Pengurus Tgh 4	016-6829309	
18	Afandy b. Abdullah	Pengurus Tgh 5	012-7499104	
19	MOHD IOHAM BIN AHMAD	tenggara 1	013-7575614	
20	NOR AHMAD ISA BIN ROSLAN	Tgh Timur 1	012-9828968	
21	Mhd Badrul Azwan b. Mat Salleh	Tgh Selatan 1	019-9100609	
22	MSTAHMAD ARIF B. SUPRI	Tenggara 8	013-7744873	
23	Muhammad Sukri bin Manhuri	Pengurus Tgh 1	019-9987315	

# 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	20	20	20	20	20
Public Notification	☒	☒	☒	☒	☒
<b>4.1 Management Commitment &amp; Responsibility</b>					
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	☒	☒	☒	☒	☒
<b>4.2 Transparency</b>					
4.2.1 Communication and Consultation	☒	☒	☒	☒	☒
4.2.2 Traceability	☒	☒	☒	☒	☒
4.2.3 Transparent and fair price dealing	☒	☒	☒	☒	☒
4.2.4 Ethical conduct					
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Rights to use land	☒	☒	☒	☒	☒
4.3.3 Native customary rights	☒	☒	☒	☒	☒
<b>4.4 Responsibility to social, health, safety and employment conditions</b>					
4.4.1 Social Impact Assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 Safety and Health	☒	☒	☒	☒	☒
4.4.3 Employment conditions	☒	☒	☒	☒	☒
4.4.4 Living conditions	☒	☒	☒	☒	☒
<b>4.5 Environment, natural resources, biodiversity and ecosystem services</b>					
4.5.1 Environmental management	☒	☒	☒	☒	☒
4.5.2 Efficiency of energy use and use of renewable energy	☒	☒	☒	☒	☒
4.5.3 Waste management and disposal	☒	☒	☒	☒	☒
4.5.4 GHG emissions	☒	☒	☒	☒	☒
4.5.5 Water resources	☒	☒	☒	☒	☒
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"/> <b>YES</b> , Justification:
<input type="checkbox"/> <b>NO</b> , Justification:

SAMPLING METHODOLOGY (GROUPING ONLY) * Applicable during Stage 2
<p>Sampling of the operating units to be audited has been conducted in accordance with the Risk Management (MSPORMP) documents as below:</p> <p><math>S = r \sqrt{n}</math>            Risk Level: Medium  <math>S = 1.5 (\sqrt{9}) = 5</math></p>
<p>The selected operating units to be audited in Year 2025:</p> <ol style="list-style-type: none"> <li>1. FELDA Tenggara 7</li> <li>2. FELDA Tenggara Selatan 1</li> <li>3. FELDA Tenggara 5</li> <li>4. FELDA Tenggara 2</li> <li>5. FELDA Tenggara 4</li> </ol>

## 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			
<b>Stage of Previous Audit</b>	Choose an item.		
<b>Date of Audit</b>	to		
<b>No of Findings</b>	Major Non-Conformance/s	Minor Non-Conformance/s	OFI
<b>Status/ Remark</b>			

# CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that FELDA Gugusan Tenggara (Group) **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)				
	P1	P2	P3	P4	P5
Major Nonconformity (Major NC)					
Minor Nonconformity (Minor NC)	1	1	1		
Opportunity for Improvement (OFI)	3		2	1	2

SUMMARY OF THE FINDING/S:	
<b>PRINCIPLE 1</b>	<p>OFI -01 - 4.1.1.1 All Sites It is noted that the new Felda Director General has been appointed effective December 2024. Felda policies signed by the previous Director General need to be updated and approved by the new Felda Director General.</p> <p>OFI -02- 4.1.5.3  Tenggaroh Selatan 1 / Tenggaroh 2 Has noted "Surat Perintah Kerja" and Syarat Kerja was provided as term and condition between both of parties. However, no evidence that contractor is engaged shall conform with MSPO requirement.</p> <p>Minor NC-01-4.1.9.1  All sites i) 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> <p>All sites ii) Based on MSPO CERTIFICATION SCHEME DOCUMENT REQUIREMENTS: Group Management requirements, The group manager shall conduct the internal audit on all the group members. 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> <p>OFI -03-4.1.10 All Sites The management review meeting agenda shall include topics such as performance and action status from the previous review, changes in external and internal issues relevant to the MSPO system, the success level of the MSPO management plan, resource adequacy, or stakeholder feedback, as required by the new MSPO Standard.</p>
	<p>Minor NC-02-4.2.3.2 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. 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>

<p><b>PRINCIPLE 3</b></p>	<p>OFI-04: 4.3.1.1 Tenggaroh Selatan 1 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>Minor NC 03: 4.3.1.2</p> <p>All Felda Gugusan Tenggaroh i) It is confirmed that there is no competent person for scheduled waste management (CePSWAM) for compliance with the Environmental Quality Act 1974 and regulations under it, especially the Environmental Quality (Schedule Waste) Regulation 2005.  ii) It is confirmed that there is an appointment letter as OSH Coordinator from the Felda Manager to following PIC: Mr. Basirun Bin Nor – Felda Tenggaroh 5 Mr. Mohamad Zamri Bin Talib – Felda Tenggaroh 2 Mr. Norisham Bin M. Nasir – Felda Tenggaroh 4</p> <p>It is noted that all PICs have not undergone training as OSH Coordinators by DOSH Certified Trainers. This is to comply with requirement in Occupational Safety and Health (Amendment) Act 2022</p> <p>iii) Referring to Noise Hazard Identification, there is a risk of workers being exposed to excessive noise. Management shall carry out a Noise Risk Assessment by a competent person to assess the level of exposure. Refer to Occupational Safety and Health (Noise Exposure) Regulations 2019; Sub Regulation 3(1) Employer shall identify whether his employee may be exposed to excessive noise in the place of work in the manner as determine by DG. Noise Risk Assessor Appointed by the employer must be Registered with Director General (DG) and Posses valid Noise Risk Assessor certificate by DG.</p> <p>iv) Tenggaroh 5 &amp; Tenggaroh 4 It is confirmed that management has carried out inspections of employee housing on a monthly basis (Tenggaroh 5) and twice a month (Tenggaroh 4). Improvements by carrying out inspections on a weekly basis need to be implemented to comply with Section 23 (1) of Employees’ Minimum Standards of Housing, Accommodations and Amenities Act 1990.</p> <p>OFI-05: 4.3.1.2 Tenggaroh Selatan 1 / Tenggaroh 5 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). During the day of audit, sighted official letter from FPMSB Wilayah Johor Bahru to JTK Kluang regarding approval plan for accommodations (Ref no # FPMSB/JTK KLUANG/FeldaXX) dated 21 August 2024 and has been receive by JTK Kluang on 26 August 2024. Will verify the progress during next audit.</p>
<p><b>PRINCIPLE 4</b></p>	<p>OFI 06: 4.4.1.1 All Sites The MS2530:2022 standard requires MSPO-certified organizations to conduct a Social Impact Assessment (SIA). The assessment must align with the SIA Guidelines developed by MPOCC (Malaysian Palm Oil Certification Council). It is confirmed that the SIA for Felda Gugusan Tenggaroh is carried out by the Felda Sustainability Department. There is information via email that the assessment is carried out from 20/11/2024 to 21/11/2024. This assessment report was not available during this audit.</p>

<b>PRINCIPLE 5</b>	<p>OFI 07: 4.5.4.1  All Sites  Management has not yet identified GHG emissions pending GHG calculator from MSPO.</p>
	<p>OFI 08: 4.5.6.1  All Sites  It is confirmed that the High Conservation Value Assessment for Felda Gugusan Tenggaraoh is carried out by the Felda Sustainability Department. There is information via email that the Assessment is carried out on 30/09/2024 to 02/10/2024. This Assessment Report was not available during this audit. Will verify the progress during next audit.</p>

**NOTE:**

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

## AUDIT CONCLUSION & RECOMMENDATION

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

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

and has

- demonstrated
- not demonstrated

the ability of the system to systematically achieve agreed requirements within the scope of the organization.

Based on the records, there are 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.