



Certification International
Certification International

MSPO ASSESSMENT REPORT

ON

MS 2530: PART 3- GENERAL PRINCIPLES FOR OIL

PALM PLANTATIONS AND ORGANIZED

SMALLHOLDERS

FOR

ENTITY NAME	GEMIJUTA SDN BHD		
MAIN ADDRESS	LOT 9 BLOCK L, TINGKAT 1 BANDAR SIBUGA JAYA BATU 8 JALAN LABUK, SANDAKAN		
SITE ADDRESS (IF ANY)	SUNGAI MENANGGOL, 90200, KINABATANGAN, SABAH.		
REPORT NO.	MR3/MSPO/24/RAV/108		
DATE OF VISITATION	29TH NOVEMBER 2024 TO 29TH NOVEMBER 2024		
MSPO CERTIFICATE NO & VALIDITY	MYMS1205870 MSPO-03-108	VALIDITY	EXPIRE 15/01/2025 EXPIRE 15/01/2030
TYPE OF CERTIFICATION	SINGLE	IF GROUPING, NO OF GROUP MEMBERS	
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	TRANSFER DURING RE-CERTIFICATION ASSESSMENT VISIT (RAV)		

[Disclaimer: This audit report reflects the compliance of the organization against the audit standard(s) to best accurateness. As the audit was carried out by sampling method, certain areas or processes may not be verified on its compliances. MR3 has taken every effort possible to ensure the accuracy of the audit and reporting. MR3 will not be held responsible should the audited organization failed to provide accurate information. MR3 has full ownership and the right of maintenance of this report and shall take action to deal with incorrect references to certification status or misleading use of certification documents, marks, or audit reports.]


This assessment report has been meticulously prepared to provide a comprehensive analysis of the MSPO Transfer During Re-Certification Assessment Visit (RAV). 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	Mohd Shyaiddal Abd Kadir (DL)	Name	
Designation	Lead Auditor	Designation	
Date	29/11/2024	Date	
Email	hafiz@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		
Peer Reviewer		
Certification Decision		
MSPO Certificate Approval / Issuance		

ABBREVIATION

CAP	Corrective Action Plan
CB	Certification Body
CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
FFB	Fresh Fruit Bunch
FY	Financial Year
GAP	Good Agricultural Practices
IA	Internal Audit
ISCC	International Standard for Carbon Certification
LA	Lead Auditor
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
MRM	Management Review Meeting
MSPO	Malaysian Sustainable Palm Oil
NA	Not Applicable/ Non-Applicable
NC	Non-Conformance/ non-conformity
OBS	Observation
OFI	Opportunity for Improvement
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, ACB-OPMC 1, ACB-OPMC 2, ACB-OPMC 3 & ACB-OPMC 4 and MS 2530-3:2013
Issue of certificate	<input checked="" type="checkbox"/> YES , Justification: This is a re-issuance certificate during RAV <input type="checkbox"/> NO , Justification: No changes from the previous review.

CERTIFICATION SCOPE	
The applicable scope	Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) by Oil Palm Plantation
Exclusion	P7 - 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	Mr. Pang Nyet Hiung
Position	Director
Contact Number	012-8353802
E-mail address	gemijuta@gmail.com
Office Number	NA
Alternative Contact	NA
Contact Number	NA
E-mail address	NA

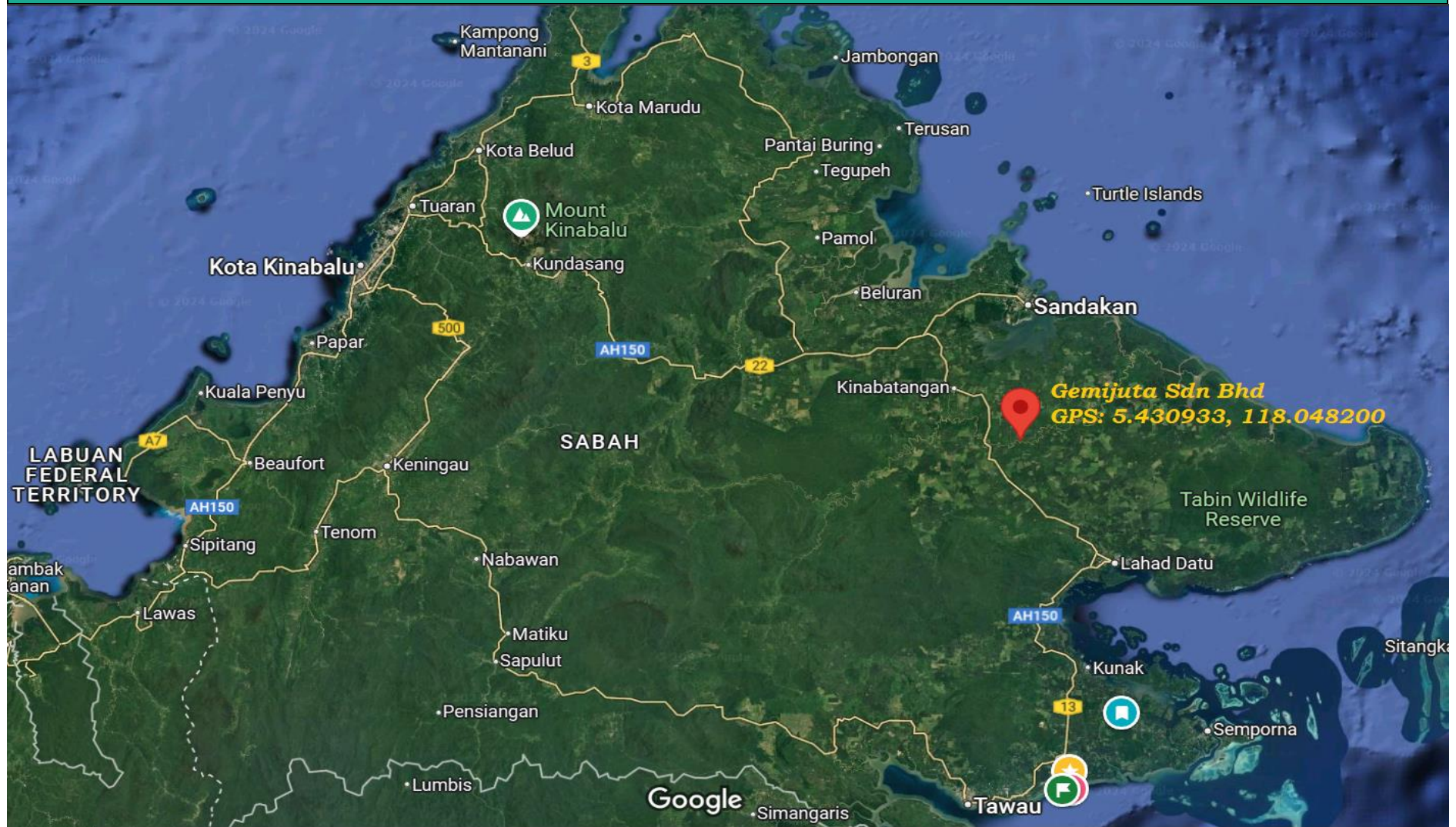
ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
GEMIJUTA SDN BHD	615156002000	SUNGAI MENANGGOL, 90200, KINABATANGAN, SABAH.	5.430933, 118.048200	201.10	38.94
Other Sustainability Certification		NIL			

Note:

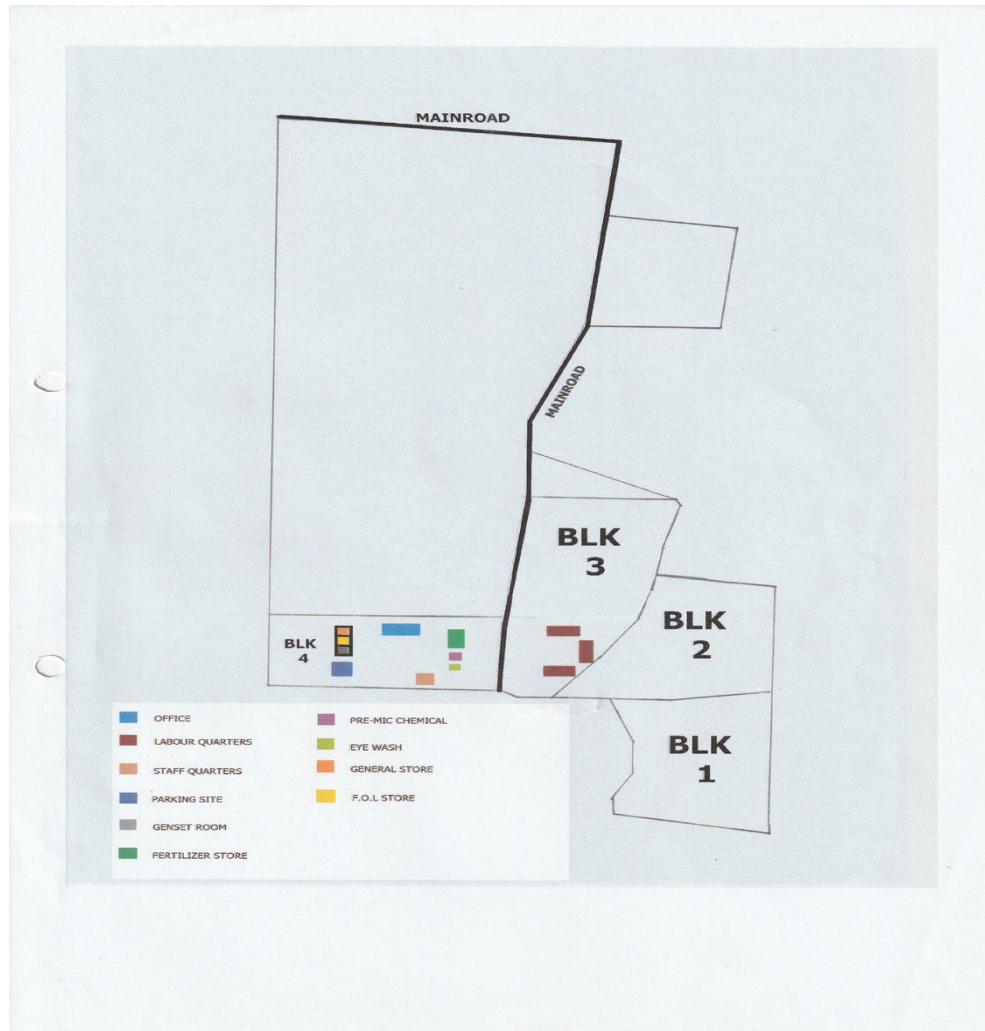
- (i) Maps showing geographical location, with close-up of the certified estates are attached as in the 'Estate Location & Map' of this report.
(ii) With reference to Circular MPOCC dated 2 April 2021

AREA STATEMENT AND FFB FORECAST:						
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2023	YIELD TON/ YEAR	MATURE AREA (HA)	INMATURE AREA (HA)
GEMIJUTA SDN BHD	201.10	38.94	975.66	4.85	38.94	0
TOTAL	201.10	38.94	975.66	4.85	38.94	0

ESTATE LOCATION & MAP



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



THE AUDIT PLAN



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

Audit Plan & Scope Details						
Organization Details	Name	GEMIJUTA SDN BHD				
	Registered Address	LOT 9 BLOCK L, TINGKAT 1 BANDAR SIBUGA JAYA BATU 8 JALAN LABUK, SANDAKAN				
	Estate Address	SAME AS ABOVE				
	PIC	MR PANG NYET HIUNG				
	Position	MSPO PIC				
	Tel	012-835 3802				
	Email	gemijuta@gmail.com				
Audit Plan for	<input type="checkbox"/>	First (Stage 1)				
	<input type="checkbox"/>	Main (Stage 2)				
	<input type="checkbox"/>	Surveillance No. 1				
	<input type="checkbox"/>	Surveillance No. 2				
	<input type="checkbox"/>	Surveillance No. 3				
	<input type="checkbox"/>	Surveillance No. 4				
	<input checked="" type="checkbox"/>	Re-assessment				
<input type="checkbox"/>	Extension of Scope					
Audit Date	From	29/11/2024	To	29/11/2024	Man Days	2
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/24/RAV/108					
Scope of Certification	(i) GEMIJUTA SDN BHD Production of Fresh Fruit Bunches (FFB)			201.10 ha of certified area	38.94 ha of planted area	
	MS 2530-3: 2013 General Principles for Oil Palm Plantations and Organized Smallholders					
Issuance No.	1	Date		20/11/2024		
Lead Auditor (LA)	Mr Mohd Shyaiddal Abd Kadir (DL) ☎ 010-933 7993 ✉ adie.uniputra@gmail.com					
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency		

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

	Completed	Completed	Completed	Completed
Team Member(s) (TM) Not Applicable <input type="checkbox"/>	Mr Ts. Mohamad Faidullah Abu Bakar ☎ 014-867 7243 ✉ mdfaidullah@gmail.com			
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency
	Completed	Completed	Completed	Completed
Witness Auditor(s) Not Applicable <input checked="" type="checkbox"/>	N/A			
Observer(s) Not Applicable <input checked="" type="checkbox"/>	N/A			
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.		

Date	Time	Assessor	Business Area/ Process	Indicator	
DAY 1 29/11/2024 (Friday)	0900	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting <ol style="list-style-type: none"> i. Introduction of the participants; Lead Auditor, Team Member/s, 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 29/11/2024 (Friday)	0900	DL	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
		FD	Principle 1: Management commitment & responsibility - Criterion 1: Malaysian Sustainable Palm Oil (MSPO) Policy - Criterion 2: Internal audit - Criterion 3: Management review - Criterion 4: Continual improvement	
	1130	ALL	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).	
		DL	Principle 2: Transparency - Criterion 1: Transparency of information and documents relevant to MSPO requirements - Criterion 2: Transparent method of communication and consultation - Criterion 3: Traceability	4.2.1, 4.2.2, 4.2.3
		FD	Principle 3: Compliance to legal requirement - Criterion 1: Regulatory requirements - Criterion 2: Land use rights - Criterion 3: Customary land rights	4.3.1, 4.3.2, 4.3.3
	1230	ALL	LUNCH BREAK	
	1400	DL	Principle 4: Social responsibility, health, safety and employment condition - Criterion 1: Social impact assessment - Criterion 2: Complaints and grievances - Criterion 3: Commitment to contribute to local sustainable development - Criterion 4: Employees safety and health - Criterion 5: Employment conditions - Criterion 6: Training and competency	4.4.1, 4.4.2, 4.4.3, 4.4.4, 4.4.5, 4.4.6
		FD	Principle 5: Environment, natural resources, biodiversity and ecosystem services - Criterion 1: Environmental management plan - Criterion 2: Efficiency of energy use and use of renewable energy - Criterion 3: Waste management and disposal - Criterion 4: Reduction of pollution and emission including greenhouse gas - Criterion 5: Natural water resources - Criterion 6: Status of rare, threatened, or endangered species and high biodiversity value area - 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
		DL	Principle 6: Best practices - Criterion 1: Site management - Criterion 2: Economic and financial viability plan - Criterion 3: Transparent and fair price dealing - Criterion 4: Contractor	4.6.1, 4.6.2, 4.6.3, 4.6.4
	1630	ALL	Meeting of assessors to discuss findings and soft Closing Meeting	
	1700	ALL	END OF DAY 1 ASSESSMENT	

Note:

- The times indicated are subject to adjustment forward or backward depending on the progress of the assessment.
- The time for lunch break may be adjusted to fit in with the client's operations.
- Auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
- Prepare necessary PPE (if required) for site visitation.
- It is desirable for the client's management to be present at both opening and closing meetings.
- Please make a copy of assessment findings, summary report and endorsed scope for your retention.
- Please inform MR3 if there is any objection or conflict of interest related to any of the above team members
- The assessment team may conduct a verification assessment should the client fail to submit corrective actions and root cause analysis for compliance or extension of scope assessment within 3 months from the date of assessment (if applicable).
- You are invited to review the team members and, if necessary, advise MR3 of any conflict of interest. Please contact admin@mr3cert.com or the 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 ABC- OPMC 1 Issue 2 dated 04 September 2020. 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
		Mohd Shyaiddal Abd Kadir (DL)	Ts. Mohamad Faidullah Bin Abu Bakar (FD)
Education	Post-secondary education, college or university diploma/degree in one of the following i. Agriculture; ii. Science & Technology (e.g., Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii. Engineering, Process Technology; iv. Energy Management, Quality Management; v. Social Sciences and/or Anthropology; vi. Business Management; or vii. Other relevant related fields	Mohd Shyaiddal Abd Kadir hold a diploma and degree in Forestry Science from Universiti Putra Malaysia (UPM).	Ts Mohamad Faidullah Abu Bakar has educational background bachelor's degree Major in Forest Plantation & Agro-forestry from Universiti Malaysia Sabah (UMS). Master's (Executive) Major in Safety, Health & Environment courses from Universiti Malaysia Pahang (UMP).
Work Experience	Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment Auditor: Post Secondary education: At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment Tertiary education: At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment	Mohd Shyaiddal Abd Kadir has been in the oil palm sector for more than 8 years where he was the Plantation Assistant Manager and has been involved in the estate operation and sustainability certification i.e. RSPO and MSPO.	With 13 years of experience in the palm oil industry, he also has 9 years of experience managing oil palm plantations (operation, administration, and certification) and is competent regarding Good Agricultural Practices (GAP), including Integrated Pest Management (IPM), Code of Good Practice for Oil Palm Nurseries (CoPN), and Employment & Logistics Management.

Training	<p>i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre-2016).</p> <p>ii) shall have undergone 40 hours of accredited OR 40 hours of lead auditor course either in Quality Management Systems (QMS) or Environmental Management Systems (EMS) or Occupational, Health and Safety Management Systems (OSH)</p>	<p>The auditor completed below competency:</p> <ol style="list-style-type: none"> 1. MSPO Lead Auditor Course 2530:2013 in November 2018 and 2530:2022 in April 2024. 2. Completed ISO 9001:2015 & ISO 14001:2015 Lead Auditor Training Course (IMS), in December 2018. 3. Completed MSPO SCCS Certification Standard 2018 in June 2019 4. Completed SA8000 Introduction and Basic Auditor Training Course by SAI in June 2023. 5. Completed MSPO 2530:2022 in April 2024. 	<p>Has successfully attended and completed</p> <ul style="list-style-type: none"> • Lead Auditor MSPO MS 2530 2022 in May 2024 & MS 2530 2013 in August 2018, • SA8000 Social Compliance from SAI, • CQI & IRCA Lead Auditor ISO 45001 OSHMS • CQI & IRCA Lead Auditor ISO 9001 QMS, • Exemplar Global & CQI & IRCA ISO 14001 EMS <p>Have undergone 40 hours of Lead Auditor QMS (Single Certificate Training)</p>
Auditing Experience	<p>Lead: Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p> <p>Auditor: Conducted a minimum 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 or equivalent sustainability certification schemes within the last two (2) years.</p>	<p>Conducted more than 400 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.</p>	<p>The audit log from the previous company confirms that the auditor completed over 650 man-days across Part 2, Part 3, and Part 4 audits. Additionally, the lead auditor completed their training while working at a prior certification body.</p> <p>The evidence verified includes a competency evaluation from the previous certification body, confirming the following:</p> <ul style="list-style-type: none"> • 20 man-days as Co-Auditor, completed on 18/05/2019. • 15 man-days as Lead Auditor in Training, completed on 24/11/2019.
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>The team leader is meeting these criteria.</p>	<p>The team member is meeting these criteria.</p>

OPENING MEETING & CLOSING MEETING CRITERIA

Opening Meeting

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

Closing Meeting

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

THE AUDIT PROGRAMME MATRIX

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

Applicable principle/ Tentative Planned Year	11/2024	11/2025	11/2026	11/2027	11/2028
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation	2	2	2	2	2
Public Notification	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
4.2 Transparency					
4.2.1 Transparency of information and documents relevant to MSPO requirements	☒	☒	☒	☒	☒
4.2.2 Transparent method of communication and consultation	☒	☒	☒	☒	☒
4.2.3 Traceability	☒	☒	☒	☒	☒
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Land use rights	☒	☒	☒	☒	☒
4.3.3 Customary rights	☒	☒	☒	☒	☒
4.4 Social responsibility, health, safety and employment condition					
4.4.1 Social impact assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 Complaints and grievances	☒	☒	☒	☒	☒
4.4.3 Commitment to contribute to local sustainable development	☒	☒	☒	☒	☒
4.4.4 Employees safety and health	☒	☒	☒	☒	☒
4.4.5 Employment conditions	☒	☒	☒	☒	☒
4.4.6 Training and competency	☒	☒	☒	☒	☒
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management plan	☒	☒	☒	☒	☒
4.5.2 Efficiency of energy use and use of renewable energy	☒	☒	☒	☒	☒
4.5.3 Waste management and disposal	☒	☒	☒	☒	☒
4.5.4 Reduction of pollution and emission	☒	☒	☒	☒	☒
4.5.5 Natural water resources	☒	☒	☒	☒	☒
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	☒	☒	☒	☒	☒
4.5.7 Zero burning practices	☒	☒	☒	☒	☒
4.6 Best Practices					
4.6.1 Site management	☒	☒	☒	☒	☒
4.6.2 Economic and financial viability plan	☒	☒	☒	☒	☒
4.6.3 Transparent and fair price dealing	☒	☒	☒	☒	☒
4.6.4 Contractor	☒	☒	☒	☒	☒
4.7 Development of new planting					
4.7.1 High biodiversity value	☒	☒	☒	☒	☒

4.7.2 Peat land	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7.4 Soil and topographic information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7.6 Customary land	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Note: Surveillance Audit shall be conducted within 12 months after the certification date but not less than 9 months. Recertification shall be carried out minimum 2 months prior to the expiry of the certificate.

CONCLUSION OF 5 YEARS REVIEW		
1	The company has demonstrated effective implementation and maintenance/improvement on its management system	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

CHANGES OF THE 5 YEARS AUDIT PROGRAMME
<input type="checkbox"/> YES, Justification:
<input checked="" type="checkbox"/> NO, Justification:

SAMPLING METHODOLOGY (GROUPING ONLY)
<p>Sampling of the operating units to be audited has been conducted in accordance with the Risk Management (MSPORMP) documents as below:</p> $S = r \sqrt{n}$ <p>Risk Level: Medium</p> $S = 1.5 (\sqrt{\quad}) =$
The selected operating units to be audited in Year 2024:

PREVIOUS AUDIT FINDING

The results of the last audit system have been reviewed, to ensure appropriate correction and corrective action has been implemented to address any non-conformity identified. The detail of verification is included below and concluded that:

<input checked="" type="checkbox"/>	No non-conformity / area of concern raised during last audit.
<input type="checkbox"/>	All non-conformity / area of concern identified during last previous audit have been corrected and the corrective action effective and acceptable.
<input type="checkbox"/>	One or more non-conformity / area of concern identified during last previous audit not effectively addressed and the specific non-conformity re-issued in the 'Current Audit Result & Non-Conformity Information' section of this report.

Verification of Previous Audit Result & Non-Conformity Information			
Stage of Previous Audit	Surveillance Assessment Visit (SAV) No. 4		
Date of Audit	14/11/2023 to 14/11/2023		
No of Findings	Nil Major Non-Conformance/s	Nil Minor Non-Conformance/s	1 Opportunity for improvement
Status/ Remark	The previous audit report was reviewed and the management has implemented appropriate action to rectify the previous findings.		

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that Gemijuta Sdn Bhd **Complies** with the MS 2530: Part 3: "General Principles for Oil Palm Plantations and Organized Smallholders" standard and requirements. The following findings were identified:

CATEGORY	Number of Finding (s)						
	P1	P2	P3	P4	P5	P6	P7
<i>Major Nonconformity (Major NC)</i>	NIL	NIL	NIL	NIL	NIL	NIL	NA
<i>Minor Nonconformity (Minor NC)</i>	NIL	NIL	NIL	NIL	NIL	NIL	NA
<i>Opportunity for Improvement (OFI)</i>	NIL	NIL	NIL	1	1	NIL	NA

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	The client has shown a commendable level of commitment to embracing the MSPO standard requirements fully. This commitment is evident through ongoing internal compliance assessments and continuous managerial and operational improvements.

PRINCIPLE 2	The client has effectively maintained transparency and efficiency in both internal and external communication of data and information. Additionally, the client has established a robust system to uphold traceability elements across its daily operations.
PRINCIPLE 3	A review of documents and physical observations during the audit revealed that the client is aware of and adheres to all governing rules and regulations in its daily operations.
PRINCIPLE 4	<p>The client has demonstrated a strong commitment to the welfare and safety of all stakeholders. However, there is some issues need to be address so that all element of social, safety and health of all employees are full filled.</p> <p>OFI-01/4.4.1.1/FD The current social management plan appears to be outdated and may not fully address emerging issues or recent developments. This highlights an opportunity for the management to align the plan more closely with current social challenges and stakeholder expectations.</p>
PRINCIPLE 5	<p>The client has clearly established a comprehensive approach and plans to mitigate potential negative environmental impacts from its oil palm plantation activities, while simultaneously enhancing positive impacts. However the following findings need further improvement.</p> <p>OFI-02/4.5.6.1/DL The management could further ensure the HBV assessment to be conducted according to the MSPO HCV Guidelines.</p>
PRINCIPLE 6	The client has demonstrated that all operations are guided by specific procedures (with few exceptions, if applicable). Additionally, the client has shown a commitment to maintaining proper governance in line with its business directions and contract management.
PRINCIPLE 7	Not Applicable

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.