



# MSPO ASSESSMENT REPORT

ON

## MS 2530: PART 3- GENERAL PRINCIPLES FOR OIL PALM PLANTATIONS AND ORGANIZED SMALLHOLDERS

FOR

ENTITY NAME	Iliasco Engineering & Construction Sdn Bhd		
MAIN ADDRESS	Office address : - 282-C (Level 3) Jalan Gurdwara 10300, George Town Pulau Pinang.		
SITE ADDRESS (IF ANY)	PT5373, PT 5374, Mukim Ulu Nenggiri, Daerah Bertam, Jajahan Gua Musang, Kelantan		
REPORT NO.	MR3/24/MSPO/RAV/98		
DATE OF VISITATION	18/9/2024 TO 19/9/2024		
MSPO CERTIFICATE NO & VALIDITY	MYMS12195761	VALIDITY	14/12/2024
TYPE OF CERTIFICATION	SINGLE	IF GROUPING, NO OF GROUP MEMBERS	NA
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 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](mailto:superadmin@mr3cert.com).

Working TOGETHER, for a sustainable future.

Prepared By		Client’s Representative Acknowledgement	
Signature		Signature & Company Stamp	
Name	Mohammad Hafizuddin Bin Rossley (HF)	Name	Khor Chong Heng
Designation	Lead Auditor	Designation	Director
Date	20/9/2024	Date	4/10/2024
Email	hafiz@mr3cert.com	Email	lliasco1188@gmail.com

**Note for client:** Please fill in the “Client’s Representative Acknowledgement” section once you have satisfied with the report and as indication of acceptance. A copy of this page to be reverted to MR3 Certification International for recording purpose.

For Office Purpose:		
Description	Date	Remarks
Client Review & Acceptance	4/10/2024	Signed and review by client Director

Peer Reviewer	4/11/2024	Reviewed by Peer – Mr Faidullah
Certification Decision	8/11/2024	Reviewed by GM and instruction for draft cert on 8/11/2024
MSPO Certificate Approval / Issuance	8/11/2024	Approve by GM and Director

## 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>	Opportunity for Improvement
<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	<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) : NA
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, ACB-OPMC 1, ACB-OPMC 2, ACB-OPMC 3 & ACB-OPMC 4 and MS 2530-3:2013
Issue of certificate	<input checked="" type="checkbox"/> <b>YES</b> , Justification: <b>This is a re-issuance certificate during RAV</b> <input type="checkbox"/> <b>NO</b> , Justification: No changes from the previous review.

CERTIFICATION SCOPE	
The applicable scope	Production of Fresh Fruit Bunches (FFB) from: 566 ha of certified area 102.852 ha of planted area
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. Khor Bah Thye
Position	Estate Manager
Contact Number	017-5323520
E-mail address	liasco1188@gmail.com
Office Number	
Alternative Contact	Ms. Hoe Yeu Shin
Contact Number	012-5834731
E-mail address	

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Iiasco Engineering & Construction Sdn Bhd	58484800200 0	PT 5373 & PT 5374, Mukim Ulu Nenggiri, Daerah Bertam, Jajahan Gua Musang, 18300 Gua Musang, Kelantan	4.723769, 101.660458	566	<b>102.852</b>
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)	IMMATURE AREA (HA)
Iiasco Engineering & Construction Sdn Bhd	566	102.852	1095	10.64	60.702	42.15
<b>TOTAL</b>	566	102.852	1095	10.64	60.702	42.15

# ESTATE LOCATION & MAP

Microsoft Bing 4.723769, 101.660458

Directions Traffic My Places More

Malaysia · Kelantan · Gua Musang · Bertam

## Second East-West Highway, 18300 Bertam, Kelantan, Malaysia

Directions Nearby

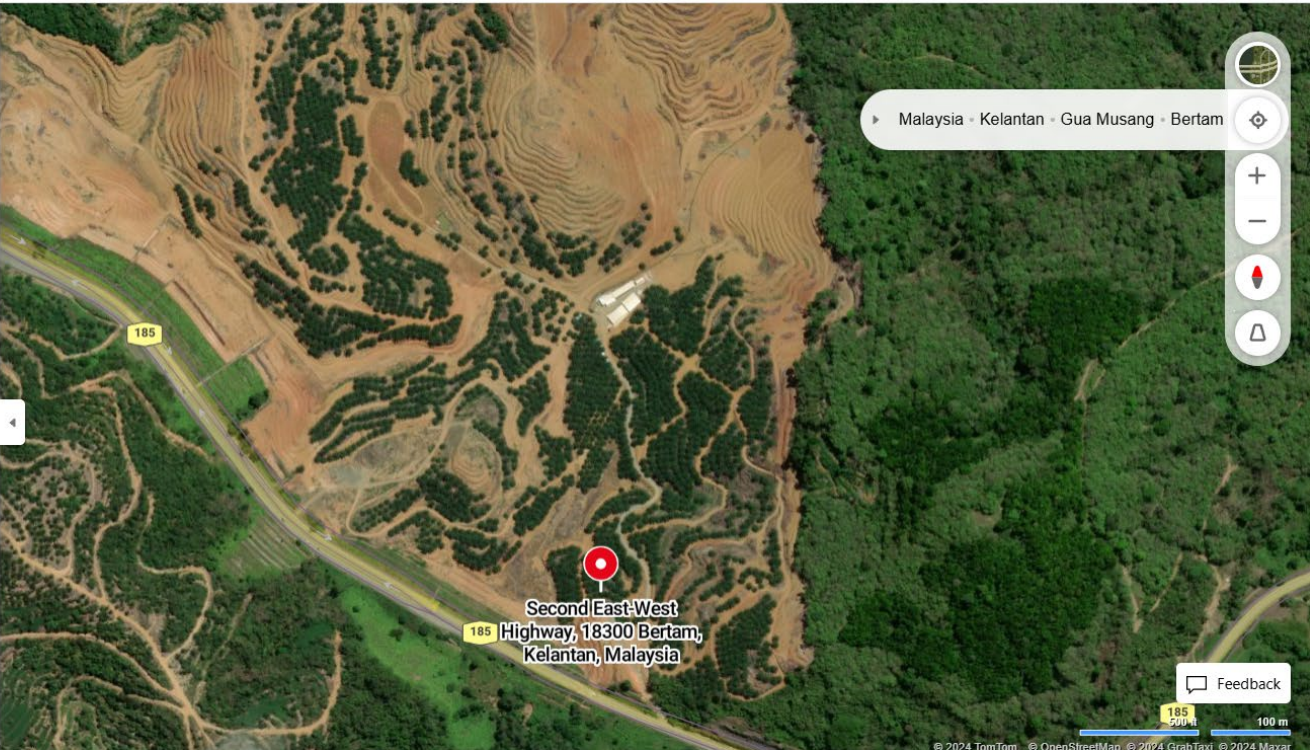
Save to calendar

Nearby

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

Search nearby

Malaysia · Kelantan · Gua Musang  
4.723769, 101.660461



Feedback

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# THE AUDIT PLAN

## 1st Day Audit

Date	Time	Assessor	Business area / process	Clause
18 September 2024	0900	RZ/HF	<b>Introduction by Lead auditor to Client – Iliasco Engineering &amp; Construction Sdn</b> <b>Opening meeting</b> <ul style="list-style-type: none"> <li>- Introduction of team member.</li> <li>- Confirmation of client names, address &amp; scope.</li> <li>- Informing of:</li> <li>- Objective of audit, outcome (categories of findings &amp; definition) &amp; recommendation.</li> <li>- Audit schedule and timeframes for closing &amp; next processes.</li> <li>- Methodology of audit.</li> <li>- Assurance of impartiality, conflict of interest &amp; confidentiality of client's information observed &amp; dealing with authority requesting of client's information.</li> <li>- Confirmation of itinerary</li> <li>- Q&amp;A session</li> </ul>	On site
	0930	RZ	<b>Site visit at operation area : Covers facilities, store , worker house etc.</b>	On site
	0930	HF	<b>Management commitment &amp; responsibility</b> Criterion 1 : MSPO Policy Criterion 2 : Internal Audit Review Criterion 4 : Continual Improvement	4.1
	1030	HF	<b>Transparency</b> Criterion 1 : Transparency of information and documents relevant to MSPO requirements. Criterion 2 : Transparent method of communication	4.2

Date	Time	Assessor	Business area / process		Clause
	1130	RZ	and consultation Criterion 3 : Traceability  <b>Stakeholder consultation</b>		
	1300	BREAK			
	1400 Until 1600	RZ	<b>Compliance to legal requirement</b> Criterion 1 : Regulatory Requirement Criterion 2 : Land use right Criterion 3 : Customary land rights	On site	<b>4.3</b>
	1600 until 1630	HF	<b>Social responsibility, health, safety &amp; employment condition</b> Criterion 1 : Social Impact Assessment Criterion 2 : Complaints and Grievances Criterion 3 : Commitment to contribute to local sustainable development Criterion 4 : Employee Safety & Health Criterion 5 : Employment Conditions Criterion 6 : Training and Competency  Soft Closing Meeting		<b>4.4</b>
<b>End of Day 1</b>					

***2<sup>nd</sup> Day of Audit***

Date	Time	Assessor	Business area / process		Clause
19 September 2024	0900	RZ/HF	<b>Introduction by Lead auditor to Client – Iliasco Engineering &amp; Construction Sdn Bhd</b> <b>Opening meeting</b> - Briefing on 2 <sup>nd</sup> day tentative programme	On site	



# 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
		Mohammad Hafizuddin Bin Rossley (HF)	Rizal Ahmad Nazim Bin Ab Raof
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	He was graduated in Diploma of Agriculture from UPM.	Rizal Ahmad Nazim Bin Abd Raof - Graduate in Bachelor of Forestry Science in UPM.

<p>Work Experience</p>	<p>Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p>Auditor: <b>Post Secondary education:</b> At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p><b>Tertiary education:</b> At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p>	<p>He having 7 years working experience in Plantation management. He involve in sustainability management system in internal audit and controlling data of supply chain system</p> <p>Since year 2017 until present working in certification body conducting audit for MSPO and ISO scheme.</p>	<p>RZ- Work Experience - Experience in estate management for almost 15 years in Felda Group of companies.</p>
<p>Training</p>	<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 <b>OR</b> 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>Completed lead auditor course training as per below :</p> <ol style="list-style-type: none"> <li>1. Lead auditor course Training MSPO MS2530 :2013</li> <li>2. Lead auditor course training MSPO MS2530:2022</li> <li>3. Lead auditor course MSPO SCCS</li> <li>4. Lead auditor course ISO 9001 Exemplar Global</li> <li>5. Lead auditor course IMS Exemplar Global</li> </ol> <p>SA 8000 Basic course.</p>	<p>Completed lead auditor course training as per below :</p> <ol style="list-style-type: none"> <li>1. Lead auditor course Training MSPO MS2530 :2013</li> <li>2. Lead auditor course training MSPO MS2530:2022</li> <li>3. Lead auditor course MSPO SCCS</li> <li>4. Lead auditor course ISO 9001 Exemplar Global</li> <li>5. Lead auditor course IMS Exemplar Global</li> <li>6. SA 8000 Basic course.</li> </ol>

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>Conducting more than 100 mandays for MSPO scheme under part 2, part 3 and Part 4.</p> <p>Qualified as an auditor in year 2018 while for lead auditor in Year 2019.</p>	<p>RZ- Auditing Experience - Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.</p>
General	<p>A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language</p>	<p>Having good knowledge in oil palm management system and able to communicate in Bahasa Malaysia and English. Good knowledge in ISO 17021, 17065 and 19011.</p>	<p>Having good knowledge in oil palm management system and able to communicate in Bahasa Malaysia and English. Good knowledge in ISO 17021, 17065 and 19011.</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	9/2024	10/2025	10/2026	10/2027	10/2028
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation					
Public Notification	☒	☒	☒	☒	☒
<b>4.1 Management Commitment &amp; Responsibility</b>					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
<b>4.2 Transparency</b>					
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	☒	☒	☒	☒	☒
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Land use rights	☒	☒	☒	☒	☒
4.3.3 Customary rights	☒	☒	☒	☒	☒
<b>4.4 Social responsibility, health, safety and employment condition</b>					
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	☒	☒	☒	☒	☒
<b>4.5 Environment, natural resources, biodiversity and ecosystem services</b>					
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	☒	☒	☒	☒	☒
<b>4.6 Best Practices</b>					
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	☒	☒	☒	☒	☒
<b>4.7 Development of new planting</b>					

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

**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"/> <b>YES</b> , Justification:
<input checked="" type="checkbox"/> <b>NO</b> , Justification: <b>The management maintain the management system complying with MSPO Requirement.</b>

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: Choose an item.</p> <p>S = Choose an item. (<math>\sqrt{\text{Total Number of Group Entity}}</math>) = Number of Sampling Site</p>
<p>The selected operating units to be audited in Year Choose an item.: Not applicable as this is single certification.</p>

## PREVIOUS AUDIT FINDING

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

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

Verification of Previous Audit Result & Non-Conformity Information			
<b>Stage of Previous Audit</b>	Surveillance Assessment Visit (SAV) No. 4		
<b>Date of Audit</b>	21/8/2023 to 21/8/2023		
<b>No of Findings</b>	Nil Major Non-Conformance/s	Nil Minor Non-Conformance/s	6 Opportunity for improvement
<b>Status/ Remark</b>	The OFI findings had been rectified by management proper action were done and being reviewed during this recertification audit.		

# CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that COMPANY **Complies** with the MS 2530: 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
Major Nonconformity (Major NC)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Minor Nonconformity (Minor NC)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Opportunity for Improvement (OFI)	Nil	Nil	1	1	1	Nil	Nil

SUMMARY OF THE FINDING/S:	
<b>PRINCIPLE 1</b>	The principle 1 were reviewed and observe of compliance in implementation as per standard requirement.
<b>PRINCIPLE 2</b>	The principle 2 were reviewed and observe of compliance in implementation as per standard requirement.
<b>PRINCIPLE 3</b>	The principle 3 were reviewed and observe of compliance in implementation as per standard requirement. However below issues need to be address :  OFI 4.3.1.1 Referring to the OSH act 1994 amended 2022 stated every premise who having more than 5 employees shall have 1 occupational safety and health coordinator and verified currently the estate does not have competent OSH coordinator. Management need to appoint one of their employee for OSH coordinator and attend the OSH coordinator training. Will be verified again during next surveillance audit and thus observation findings were raised for this period of review as interview the management they did not aware on the requirement.
<b>PRINCIPLE 4</b>	The principle 4 were reviewed and observe of compliance in implementation as per standard requirement. However below issues need to be address :  OFI 4.4.1.1 Review the SIA report dated on 2/7/2024 were identified positive and negative impact that possible or may possible occur in the estate area from the operational activities. However the report of assessment need to be improvise follow the new guideline of SIA establish MSPO. Due to that OFI finding were raised.
<b>PRINCIPLE 5</b>	The principle 5 were reviewed and observe of compliance in implementation as per standard requirement. However below issues need to be address :  OFI 4.5.6.1 The management need to ensure the biodiversity report to be incorporated with the HCV assessment toward compliance on MSPO 2.0 requirement. Will be verified during next surveillance audit
<b>PRINCIPLE 6</b>	The principle 6 were reviewed and observe of compliance in implementation as per standard requirement.
<b>PRINCIPLE 7</b>	This principle is not applicable as the estate area does not have any new planting activities.

**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.