



MSPO ASSESSMENT REPORT

ON

MS 2530-3-2: 2022; Malaysian Sustainable Palm Oil
(MSPO)

FOR

ENTITY NAME	THA PLANTATIONS GROUP		
MAIN ADDRESS	No. 27B & 29B, Jalan Melaka Raya 24, Taman Melaka Raya, 75000 Melaka.		
SITE ADDRESS (IF ANY)	Daerah Jelebu, Negeri Sembilan.		
REPORT NO.	MR3/MSPO/25/SAV1/127		
DATE OF VISITATION	17/3/2025 TO 20/3/2025		
MSPO CERTIFICATE NO.	MSPO-03-127	VALIDITY	15/5/2024-14/5/2029
TYPE OF CERTIFICATION	GROUPING	IF GROUPING, NO OF GROUP MEMBERS	16
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	SURVEILLANCE ASSESSMENT VISIT (SAV) NO. 1		

[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.]

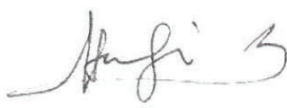

This assessment report has been meticulously prepared to provide a comprehensive analysis of the MSPO Re-Certification Assessment Visit (RAV). The objective of this report is to evaluate the current status, identify strengths and areas for improvement, and recommend actionable strategies to enhance overall 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.

Working TOGETHER, for a sustainable future.

Prepared By		Client's Representative Acknowledgement	
Signature		Signature & Company Stamp	 THA PLANTATIONS SDN. BHD. 201901008944 (893572-V) No. 27B & 29B, Jalan Melaka Raya 24, Taman Melaka Raya, 75000 Melaka. Tel: 06-2813009, 06-2823009, 06-2833009
Name	Mohammad Hafizuddin Bin Rossley (HF)	Name	STEWART TEH YONG WEI
Designation	Lead Auditor	Designation	DIRECTOR
Date	5/4/2025	Date	21/04/2025
Email	hafiz@mr3cert.com	Email	stewart.tyw@tha.com.my

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

For Office Purpose:		
Description	Date	Remarks
Client Review & Acceptance	21/4/2025	Signed and review by company Director
Peer Reviewer	29/4/2025	Review by Mr Syahrizan
Certification Decision	5/5/2025	Approve by MR3 Director
MSPO Certificate Approval / Issuance	5/5/2025	Issuance 1 on 5/5/2025 Cert number : MSPO-03-127 Cert validity :- 15/5/2024-14/5/2029

ABBREVIATION

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

EXECUTIVE SUMMARY

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

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

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

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

DETAILS OF THE CERTIFIED ENTITY

GENERAL INFORMATION	
Audit objectives	<input checked="" type="checkbox"/> To determine the conformity of the client's management system, with audit criteria <input checked="" type="checkbox"/> To determine the ability of the management system to ensure the client meets applicable statutory, regulatory, and contractual requirements. <input checked="" type="checkbox"/> To determine of the effectiveness of the management system to ensure the client can reasonably expect to achieve its management plans. <input checked="" type="checkbox"/> To identify areas for potential improvement of the management system (if any) <input checked="" type="checkbox"/> To determine continuity of conformity of management system <input checked="" type="checkbox"/> To determine achievement and progress of client's management plans <input checked="" type="checkbox"/> To follow up on the previous audit's findings <input checked="" type="checkbox"/> To review use or logo / marks <input checked="" type="checkbox"/> To determine overall maintenance of client's management system conformity against audit criteria <input type="checkbox"/> Other, (please specify)
Fulfilment of the Audit objectives	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO , Justification:
Applicable National Standards	MS ISO/IEC 17021-1:2015, ISO/IEC 17065, MSPO Certification Scheme documents
Issue of certificate	<input checked="" type="checkbox"/> YES , Justification: This is a new issuance during SAV due to transfer from others CB <input type="checkbox"/> NO , Justification:

CERTIFICATION SCOPE	
The applicable scope	Production of Fresh Fruit Bunches (FFB) from : Certified area – 9178.42 ha Planted area – 7198.70 ha
Exclusion	4.1.2 New Planting Justification: The company doesn't have any new planting activities
Changes from previous registration	No
Extension/ changes of scope date	NA
Use of MSPO Logo	The Certification Unit is not using MSPO certification marks for any type of on- and off-product communication.

CONTACT INFORMATION	
Management Representative	Mr Stewart
Position	Director
Contact Number	014 3884406
E-mail address	stewart0105@hotmail.com
Office Number	06 2838009
Alternative Contact	Ms Vivian Mr Sharma
Contact Number	MS Vivian - 010-232 9886 Mr Sharma - 012 375 1894
E-mail address	sharmahasrizal@yahoo.ie siowyin_chew@yahoo.com

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Norma Prestasi Sdn Bhd	600376002000	Mukim Pertang, Daerah Jelebu, Negeri Sembilan	3.004364, 102.181666	404.69	257.40
Bahtera Harum Sdn Bhd	600377002000	Mukim Pertang, Daerah Jelebu, Negeri Sembilan	3.007216 , 102.1634929	404.69	61.51
Tebing Mutiara Sdn Bhd	600375102000	Mukim Pertang, Daerah Jelebu, Negeri Sembilan	3.0193951, 102.1463532	404.69	113.72
Sempena Budi Sdn Bhd	559432002000	Mukim Triang Ilir, Daerah Jelebu, Negeri Sembilan	3.1585168, 102.17353199	1214.94	1132.96
Gemar Sezaman Sdn Bhd	600768002000	Mukim Triang Ilir, Daerah Jelebu, Negeri Sembilan	3.117612, 102.159260	404.69	260.32
Kerjaya Teliti Sdn Bhd	600766002000	Mukim Triang Ilir, Daerah Jelebu, Negeri Sembilan	3.120161, 102.142119	404.69	262.09
Limbongan Mantap Sdn Bhd	600764102000	Mukim Triang Ilir, Daerah Jelebu, Negeri Sembilan	3.129177, 102.132250	404.69	51.48
Ganjaran Kurnia Sdn Bhd	559438002000	Mukim Gemas, Daerah Tampin, Negeri Sembilan	2.548371, 102.560661	1215.16	1214.06
Inspirasi Flora Sdn Bhd	559440002000	Mukim Serting Ulu, Daerah Jempol, Negeri Sembilan	2.866018, 102.312683	883.05	761.28
Kibaran Makmur Sdn Bhd	548428002000	Mukim Jelai, Daerah Jempol, Negeri Sembilan	2.629752, 102.369779	1353.45	1196.90
	548426002000	Mukim Gemenchah, Daerah Tampin, Negeri Sembilan			
Pasti Kental Sdn Bhd – Jelai	559548002000	Mukim Jelai, Daerah Jempol, Negeri Sembilan	2.702828, 102.434228	554	468.66
Pasti Kental Sdn Bhd – Triang Ilir	559549002000	Mukim Triang hilir Jelebu Negeri Sembilan	3.155652, 102.181854	830	745.50
Ladang Tuah Samudra Sdn Bhd	615972002000	Mukim Serting Ulu, Jempol, Negeri Sembilan	2.898763, 102.333176	202.30	194.73
Sumber Jelajah Sdn Bhd	615971002000	Mukim Gemas, Tampin, Negeri Sembilan	2.547908, 102.524312	210.71	191.42
Jentayu Anggun Sdn Bhd	518340002000	Mukim Serting Hilir, Daerah Jempol, Negeri Sembilan	3.032155, 102.411333	270.17	270.17

Prestige Success Agriculture Sdn Bhd	855945001005	Mukim Ayer Kuning, Daerah Tampin, Negeri Sembilan	2.470932, 102.453335	16.50	16.50
Other Sustainability Certification	NIL				

AREA STATEMENT AND FFB FORECAST:							
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2024	YIELD TON/ YEAR	MATURE AREA (HA)	IMMATURE AREA (HA)	HCV AREA
Norma Prestasi Sdn Bhd	404.69	257.40	3,110.99	12.08	257.40	0	Nil
Bahtera Harum Sdn Bhd	404.69	61.51	744.17	12.09	61.51	0	Nil
Tebing Mutiara Sdn Bhd	404.69	113.72	1,937.57	17.03	113.72	0	Nil
Sempena Budi Sdn Bhd	1214.94	1132.96	15,524.72	13.70	1132.96	0	Nil
Gemar Sezaman Sdn Bhd	404.69	260.32	3,680.50	14.13	260.32	0	Nil
Kerjaya Teliti Sdn Bhd	404.69	262.09	2,053.63	7.83	262.09	0	Nil
Limbongan Mantap Sdn Bhd	404.69	51.48	933.78	18.13	51.48	0	Nil
Ganjaran Kurnia Sdn Bhd	1215.16	1214.06	21,003.19	17.30	1,214.06	0	Nil
Inspirasi Flora Sdn Bhd	883.05	761.28	12,421.91	16.31	761.28	0	Nil
Kibaran Makmur Sdn Bhd	1353.45	1196.90	14,137.03	11.81	1196.90	0	Nil
Pasti Kental Sdn Bhd – Jelai	554	468.66	11,958.65	25.52	468.66	0	Nil
Pasti Kental Sdn Bhd – Triang Ilir	830	745.50	8,818.09	11.83	745.50	0	Nil
Ladang Tuah Samudra Sdn Bhd	202.30	194.73	5,247.05	26.95	194.73	0	Nil
Sumber Jelajah Sdn Bhd	210.71	191.42	3,188.03	16.65	191.42	0	Nil
Jentayu Anggun Sdn Bhd	270.17	270.17	6,439.71	23.84	270.17	0	Nil

Prestige Success Agriculture Sdn Bhd	16.50	16.50	209.93	12.72	16.50	0	Nil
TOTAL	9178.42	7198.70	111,408.95	15.47	7198.70	0	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

ESTATE LOCATION & MAP

Norma Prestasi Sdn Bhd

Coordinates [TRY LOCATION](#) [GOOGLE MAPS LINK/URLS](#) [CONVERT](#) [ADDRESS](#) [SHORT URL](#) [API](#) [MAPS](#) [LINK/URL](#) [RANGE](#)

[Get GPS Coordinates](#)

DD (decimal degrees)*

Latitude:

Longitude:

[Get Address](#)

Lat,Long:

DMS (degrees, minutes, seconds)*

Latitude: N S: 3° 0' 15.71"

Longitude: E W: 102° 10' 53.997"

[Get Address](#)

Apple Maps

Bahtera Harum Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

[Get GPS Coordinates](#)

DD (decimal degrees)*

Latitude

Longitude

[Get Address](#)


Lat,Long

DMS (degrees, minutes, seconds)*

Latitude N S ° ' "

Longitude E W ° ' "

[Get Address](#)



A satellite map view showing a geographical area with a red pin indicating the location. The map displays a mix of green vegetation and brownish terrain, possibly a river delta or a coastal area. The red pin is located in the lower right quadrant of the map. The map is labeled 'Maps' in the bottom left corner.

Tebing Mutiara Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

[Get GPS Coordinates](#)

DD (decimal degrees)*

Latitude

Longitude

[Get Address](#)


Lat,Long

DMS (degrees, minutes, seconds)*

Latitude 3 ° 1 ' 9.822 ''

Longitude 102 ° 8 ' 46.871 ''

[Get Address](#)



Sempena Budi Sdn Bhd

[Get GPS Coordinates](#)

DD (decimal degrees)*

Latitude

Longitude

[Get Address](#)


Lat,Long

DMS (degrees, minutes, seconds)*

Latitude 3 ° 9 ' 30.66 ''

Longitude 102 ° 10 ' 24.715 ''

[Get Address](#)



Gemar Sezaman Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude 3.117612

Longitude 102.15926

Get Address

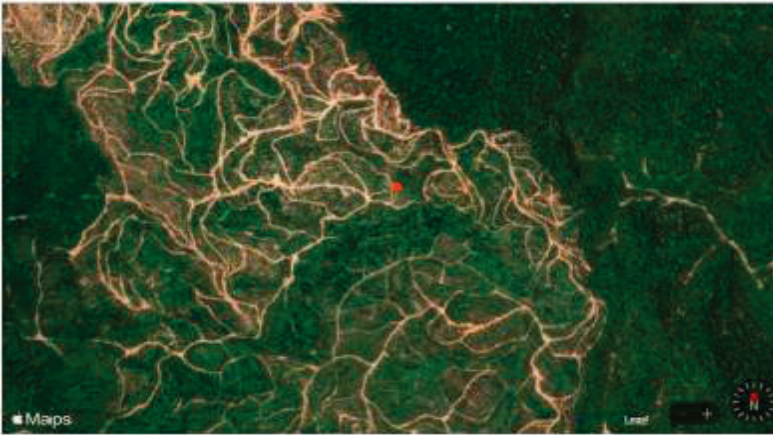
Lat,Long 3.117612,102.15926

DMS (degrees, minutes, seconds)*

Latitude N S 3 ° 7 ' 3.403 ''

Longitude E W 102 ° 9 ' 33.336 ''

Get Address



A satellite map showing a dense network of roads and greenery. A red pin is located in the upper-middle part of the map. The map includes a compass rose and a 'Leaflet' logo in the bottom right corner.

Kerjaya Teliti Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude 3.120181

Longitude 102.142119

Get Address

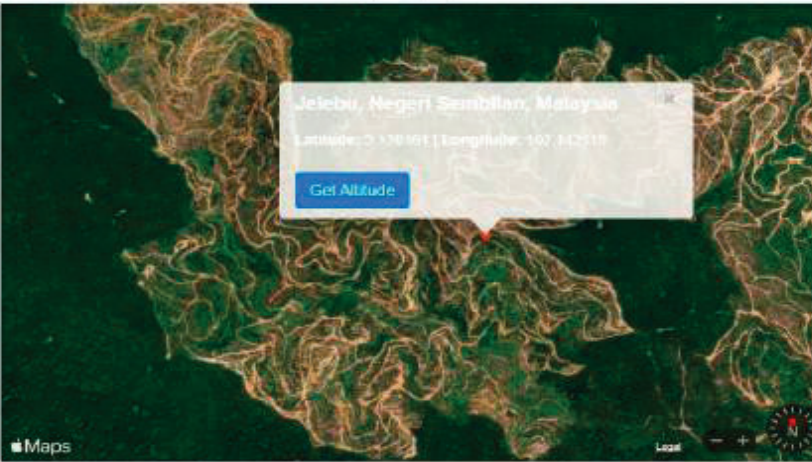
Lat,Long 3.120181,102.142119

DMS (degrees, minutes, seconds)*

Latitude N S 3 ° 7 ' 12.58 ''

Longitude E W 102 ° 8 ' 31.628 ''

Get Address



A satellite map showing a dense network of roads and greenery. A red pin is located in the lower-middle part of the map. An information popup is visible over the pin, containing the text: "Jekebu, Negeri Sembilan, Malaysia", "Latitude: 3.120181 | Longitude: 102.142119", and a "Get Altitude" button. The map includes a compass rose and a 'Leaflet' logo in the bottom right corner.

Limbongan Mantap Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude: 3.129177

Longitude: 102.13225

Get Address

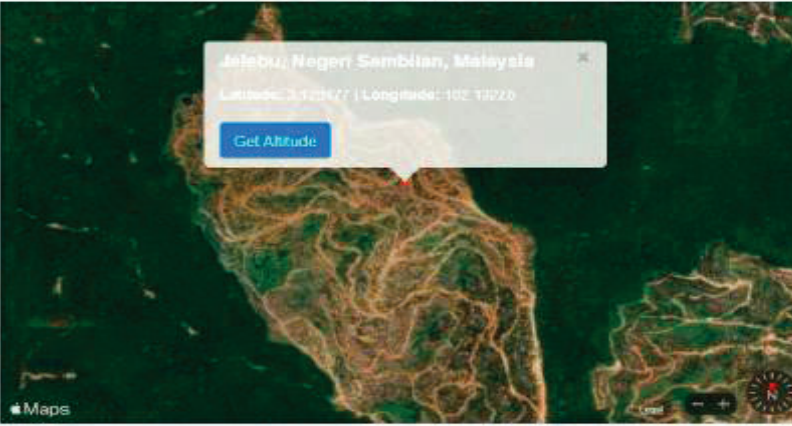
Lat,Long: 3.129177,102.13225

DMS (degrees, minutes, seconds)*

Latitude: N S 3 ° 7 ' 45.037 ''

Longitude: E W 102 ° 7 ' 56.089 ''

Get Address



Ganjaran Kurnia Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude: 2.548371

Longitude: 102.560661

Get Address

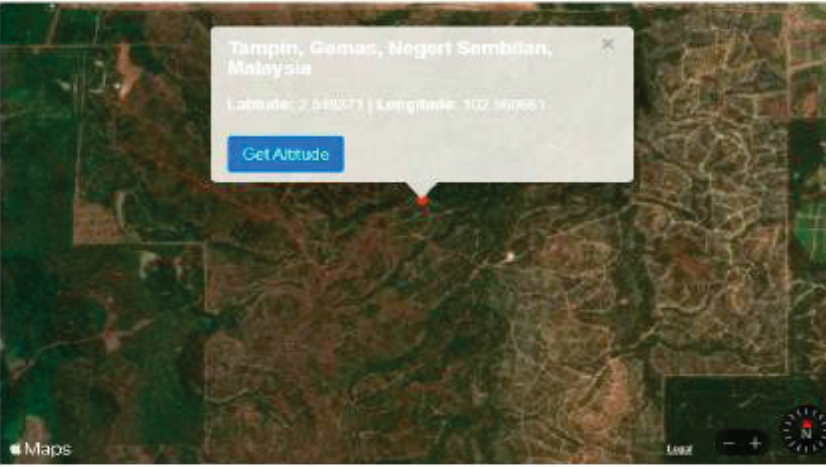
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DMS (degrees, minutes, seconds)*

Latitude: N S 2 ° 32 ' 54.136 ''

Longitude: E W 102 ° 33 ' 38.379 ''

Get Address



Inspirasi Flora Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude 2.866018

Longitude 102.312683

Get Address

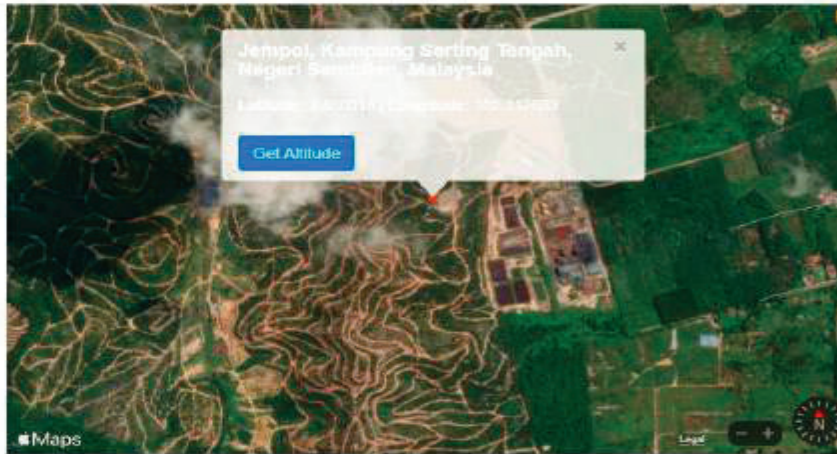
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DMS (degrees, minutes, seconds)*

Latitude N S 2 ° 51 ' 57.655 "

Longitude E W 102 ° 18 ' 45.658 "

Get Address



Kibaran Makmur Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude 2.629752

Longitude 102.369779

Get Address

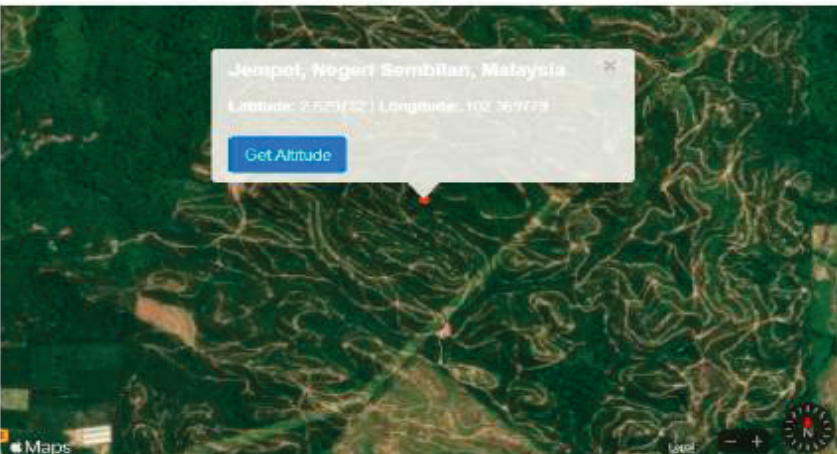
Lat,Long 2.629752,102.369779

DMS (degrees, minutes, seconds)*

Latitude N S 2 ° 37 ' 47.107 "

Longitude E W 102 ° 22 ' 11.204 "

Get Address



Pasti Kental Sdn Bhd (Jelai)

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude

Longitude

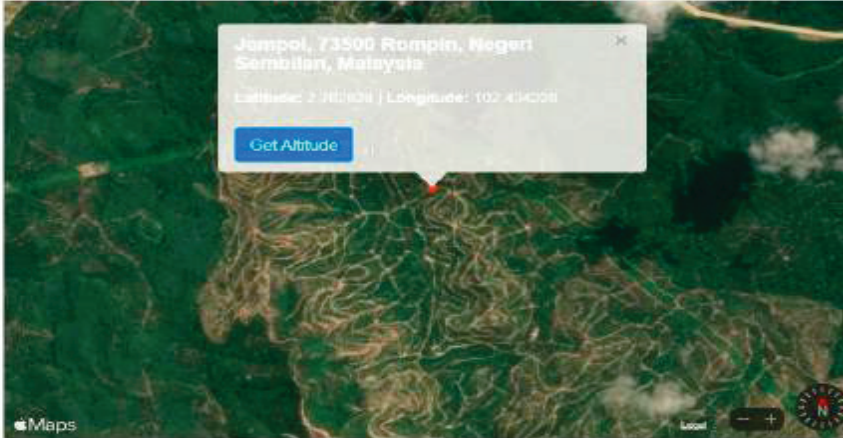
Get Address

Lat,Long

DMS (degrees, minutes, seconds)*

Latitude ° ' "

Longitude ° ' "



Pasti Kental Sdn Bhd (Triang Ilir)

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude

Longitude

Get Address

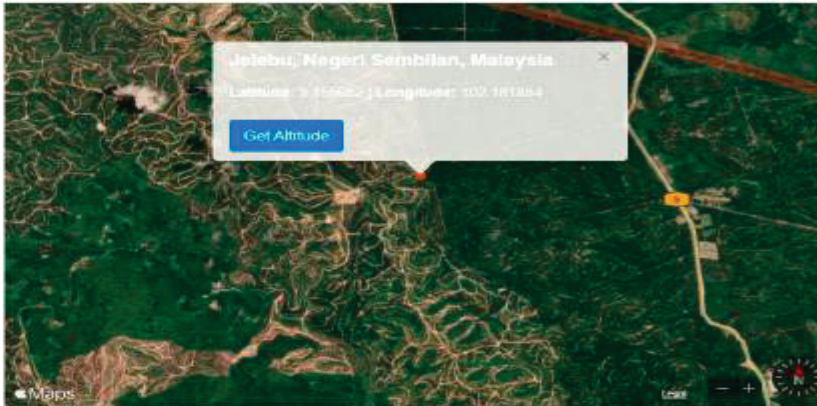
Lat,Long

DMS (degrees, minutes, seconds)*

Latitude ° ' "

Longitude ° ' "

Get Address



Ladang Tuah Samudra Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude 2.898763

Longitude 102.333176

Get Address

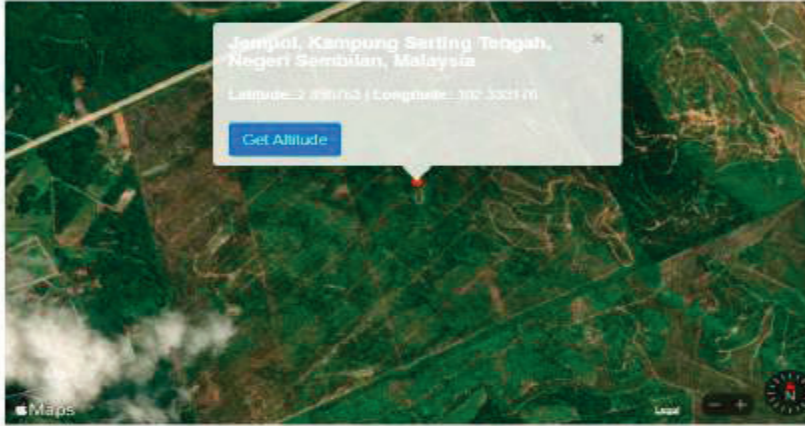
Lat,Long 2.898763,102.333176

DMS (degrees, minutes, seconds)*

Latitude N S 2 ° 53 ' 55.547 ''

Longitude E W 102 ° 19 ' 59.433 ''

Get Address



A satellite map showing a lush green agricultural field. A red pin is placed on the field, with a white information box above it. The box contains the text: "Jampoi, Kampung Serling Tengah, Negeri Sembilan, Malaysia" and "Latitude: 2.898763 | Longitude: 102.333176". Below the text is a blue button labeled "Get Altitude". The map interface includes a compass and zoom controls in the bottom right corner.

Sumber Jelajah Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

Get GPS Coordinates

DD (decimal degrees)*

Latitude 2.547908

Longitude 102.524312

Get Address

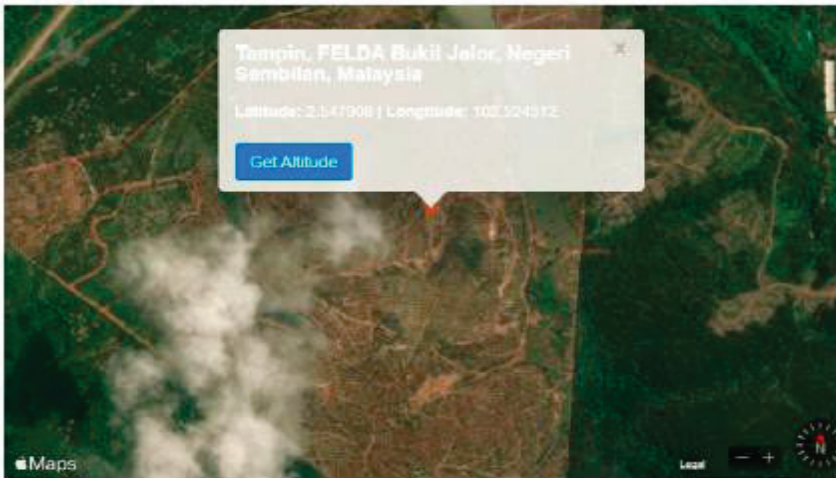
Lat,Long 2.547908,102.524312

DMS (degrees, minutes, seconds)*

Latitude N S 2 ° 32 ' 52.489 ''

Longitude E W 102 ° 31 ' 27.523 ''

Get Address



A satellite map showing a landscape with a mix of green fields and brownish soil. A red pin is placed on the land, with a white information box above it. The box contains the text: "Tampin, FELDA Bukit Jalor, Negeri Sembilan, Malaysia" and "Latitude: 2.547908 | Longitude: 102.524312". Below the text is a blue button labeled "Get Altitude". The map interface includes a compass and zoom controls in the bottom right corner.

Prestige Success Agriculture Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

[Get GPS Coordinates](#)

DD (decimal degrees)*

Latitude

Longitude

[Get Address](#)

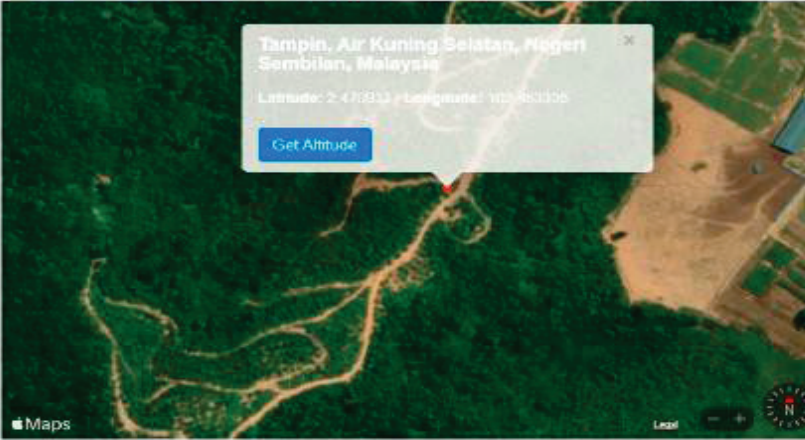
Lat,Long

DMS (degrees, minutes, seconds)*

Latitude 2 ° 28 ' 15.355 ''

Longitude 102 ° 27 ' 12.005 ''

[Get Address](#)



Jentayu Anggun Sdn Bhd

Coordinates My Location Google Maps Directions Converter Satellite Street View API Maps Distance Radius

[Get GPS Coordinates](#)

DD (decimal degrees)*

Latitude

Longitude

[Get Address](#)

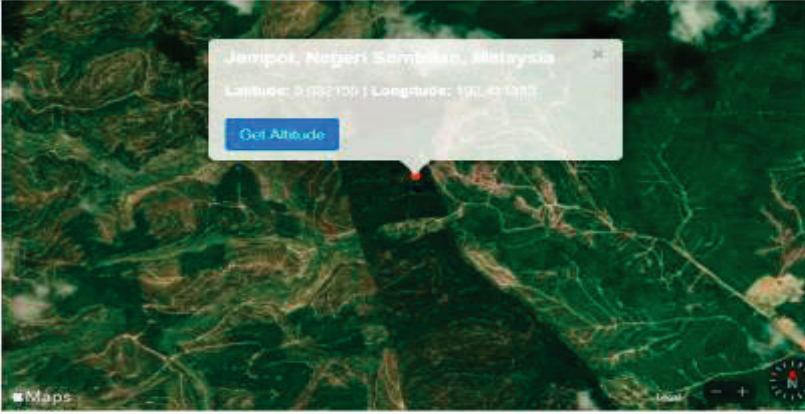
Lat,Long

DMS (degrees, minutes, seconds)*

Latitude 3 ° 1 ' 55.758 ''

Longitude 102 ° 24 ' 40.798 ''

[Get Address](#)



THE AUDIT PLAN

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 17/3/2025 (Monday) Kibaran Makmur Sdn Bhd	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 17/3/2025 (Monday) Kibaran Makmur Sdn Bhd	0900	HF NS	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill. Principle 4.1: Management commitment & responsibility Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review	4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
	1130	HF NS	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site. (if required). Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct	4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4 4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230	ALL	LUNCH BREAK	
	1400	HF	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights	4.3.1, 4.3.2, 4.3.3

		NS	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		4.4.1, 4.4.2, 4.4.3, 4.4.4
		HF	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental 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 Soft Closing Meeting		
	1700	ALL	END OF DAY 1 ASSESSMENT		
DAY 1 17/3/2025 (Monday) Ganjaran Kurnia Sdn Bhd	0900	AA	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.	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

			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;		
	0900	AA AA	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill. Principle 4.1: Management commitment & responsibility Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10

	1130	AA	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required).		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4
		AA	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		LUNCH BREAK		
	1400	AA	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
			END OF DAY 1 ASSESSMENT		
18/3/2025 (Tuesday) DAY 2 Ganjaran Kurnia Sdn Bhd		AA	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		4.4.1, 4.4.2, 4.4.3, 4.4.4
		AA	Principle 4.5: Environmental, Natural Resources, Biodiversity and Ecosystem Services MR3 Certification International Sdn. Bhd. Email: superadmin@mr3cert.com 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	AA	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Soft Closing Meeting		

	1700	AA	END OF DAY 2 ASSESSMENT		
DAY 2 18/3/2025 (Tuesday) Ladang Tuah Samudera Sdn Bhd	0900	ALL	Introduction by the Lead Auditor on the follow's information: Opening meeting i. Introduction of the participants; Lead Auditor, Team Member/s, Trainee Auditor (if any), Witness Auditor (if any) and Observer (if any) including an outline of their roles; ii. Confirmation of the client's name, location address & scope of certification. iii. Confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management. iv. Confirmation of formal communication channels between the audit team and the client. v. Confirmation that the resources and facilities needed by the audit team are available. vi. Confirmation of matters relating to confidentiality, assurance of impartiality, conflict of interest & confidentiality of client's information observed & dealing with authority requesting of client's information. vii. Confirmation of relevant work safety, emergency and security procedures for the audit team. viii. The method of reporting, including any grading of audit findings. ix. Information about the conditions under which the audit may be premature terminated. x. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; xi. Methods and procedures to be used to conduct the audit based on sampling. xii. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. xiii. Confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails; xiv. Methods and procedures to be used to conduct the audit based on sampling; xv. Confirmation of the status of findings of the previous review or audit, if applicable;	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

DAY 2 18/3/2025 (Tuesday) Ladang Tuah Samudera Sdn Bhd	0900	HF	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill.		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
		NS	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		
	1130	HF	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required).		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4
		NS	Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct		4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230	ALL	LUNCH BREAK		
	1400	HF	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights		4.3.1, 4.3.2, 4.3.3
		NS	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		4.4.1, 4.4.2, 4.4.3, 4.4.4

		HF	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental conservation and protection Criterion 7 : Zero burning practices		4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Soft Closing Meeting		
	1700	ALL	END OF DAY 2 ASSESSMENT		
DAY 3 19/3/2025 (Wednesday) Sumber Jelajah Sdn Bhd	0900	AA	Introduction by the Lead Auditor on the follow's information: Opening meeting xvi. 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; xvii. Confirmation of the client's name, location address & scope of certification. xviii. 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. xix. Confirmation of formal communication channels between the audit team and the client. xx. Confirmation that the resources and facilities needed by the audit team are available. xxi. 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. xxii. Confirmation of relevant work safety, emergency and security procedures for the audit team.	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

			xxiii. The method of reporting, including any grading of audit findings. xxiv. Information about the conditions under which the audit may be premature terminated. xxv. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; xxvi. Methods and procedures to be used to conduct the audit based on sampling. xxvii. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. xxviii. 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; xxix. Methods and procedures to be used to conduct the audit based on sampling; Confirmation of the status of findings of the previous review or audit, if applicable;		
DAY 3 19/3/2025 (Wednesday) Sumber Jelajah Sdn Bhd	0900	AA AA	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill. Principle 4.1: Management commitment & responsibility Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
	1130	AA AA	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required). Principle 4.2: Transparency		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4 4.2.1, 4.2.2, 4.2.3,

			Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct		4.2.4
	1230		LUNCH BREAK		
	1400	AA	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
			END OF DAY 3 ASSESSMENT		
DAY 4 20/3/2025 (Thursday) Sumber Jelajah Sdn Bhd	0900	AA AA	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions 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		4.4.1, 4.4.2, 4.4.3, 4.4.4 4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1230		LUNCH		
	130	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Soft Closing Meeting		
	1700	ALL	END OF DAY 4 ASSESSMENT		

DAY 3 19/3/2025 (Wednesday) Pati Kental Sdn Bhd	0900	ALL	<p>Introduction by the Lead Auditor on the follow's information:</p> <p>Opening meeting</p> <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; <p>Confirmation of the status of findings of the previous review or audit, if applicable;</p>	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems
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DAY 3 19/3/2025 (Wednesday) Pati Kental Sdn Bhd	0900	HF NS	<p>Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill.</p> <p>Principle 4.1: Management commitment & responsibility Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review</p>		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
	1130	HF NS	<p>Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required).</p> <p>Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct</p>		4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4 4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230	ALL	LUNCH BREAK		
	1400	HF	<p>Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights</p>		4.3.1, 4.3.2, 4.3.3

		NS	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions		4.4.1, 4.4.2, 4.4.3, 4.4.4
		HF	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental conservation and protection Criterion 7 : Zero burning practices		4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Soft Closing Meeting		
	1700	ALL	END OF DAY 3 ASSESSMENT		

DAY 4 20/3/2025 (Thursday) Inspirasi Flora Sdn Bhd	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	On Site	ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems
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			viii. audit team. ix. The method of reporting, including any grading of audit findings. x. Information about the conditions under which the audit may be premature terminated. xi. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; xii. Methods and procedures to be used to conduct the audit based on sampling. xiii. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. xiv. 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; xv. Methods and procedures to be used to conduct the audit based on sampling; xvi. Confirmation of the status of findings of the previous review or audit, if applicable;		
DAY 4 19/3/2025 (Thursday) Inspirasi Flora Sdn Bhd	0900	HF NS	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill. Principle 4.1: Management commitment & responsibility Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review		4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10

		HF	Stakeholder Consultation To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required).	4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4
		NS	Principle 4.2: Transparency Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct	4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230	ALL	LUNCH BREAK	
	1400	HF	Principle 4.3: Compliance to Legal Requirements Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights	4.3.1, 4.3.2, 4.3.3
		NS	Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions	4.4.1, 4.4.2, 4.4.3, 4.4.4
		HF	Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental conservation and protection Criterion 7 : Zero burning practices	4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Soft Closing Meeting	
	1700	ALL	END OF DAY 4 ASSESSMENT	

THE AUDIT PROCESS

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

With reference to MSPO Certification Scheme Document dated 05 January 2023, Section **3.3 REQUIREMENTS FOR LEAD AUDITOR, AUDITOR AND TECHNICAL EXPERTS**. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. MR3 Certification International Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members.

Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Team Member
		Mohammad Hafizuddin Bin Rossley (HF)	Nabila Seth (NS) Alif Abu Hurairah (AA)
Education	<p>Lead: Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p> <p>Auditor: Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p>	Mr Hafizuddin graduated in Diploma of Agriculture from UPM.	<p>Pn Nabila - Graduated in Degree Business Administration in UITM.</p> <p>Aliff Abu Hurairah Abas holds a Master of Science (Hons) Plantation Industry Management from Mara University of Technology (UiTM) Shah Alam</p> <p>-</p>

Work Experience	<p>Lead:</p> <p>Post-Secondary education: At least seven (7) years of work experience in the oil palm sector OR ten (10) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Tertiary education: At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Auditor:</p> <p>Post-Secondary education: At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Tertiary education: At least three (3) years of work experience in the oil palm sector OR five (5) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR three (3) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p>	He past working experience in plantation sector since 2010 until 2016. 2017 until present working with certification body as certification Manager.	<p>She having more than 10 years experience in auditing in various scheme as since her first day working in certification body. Currently working as General Manager.</p> <p>He has more than 7 over years of experience in oil palm industry in which, previously working with MPOB as Research Officer and UiTM Jengka, Pahang as a lecturer under Faculty of Plantation and Industry Management.</p> <p>Currently a freelance MSPO Lead Auditor/Auditor and a consultant.</p>
Training	<p>Lead:</p> <ul style="list-style-type: none"> • Successfully completed the scheme owner endorsed lead auditor training (5 days) and; <i>(NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required before the expiry or whenever there are changes in the MSPO Standard)</i> • Undergone 40 hours of lead auditor course in Quality Management Systems (QMS) 	The auditor completed below competency course : <ol style="list-style-type: none"> 1. Lead auditor course for ISO 9001 Exemplar Global 2. Lead auditor 	Training All the team auditor has completed below training. <ol style="list-style-type: none"> 1. MSPO Lead auditor course 2530 :2013 and 2022 version 2. Completed IMS lead auditor course

	<p>AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&SMS); OR Lead Auditor for Integrated Management System (IMS).</p> <p>Auditor:</p> <ul style="list-style-type: none"> • Successfully completed the scheme owner endorsed lead auditor training (5 days) and; (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) • Undergone 40 hours of auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&SMS); OR Lead Auditor for Integrated Management System (IMS). 	<p>course for ISO IMS Exemplar Global</p> <p>3. Lead auditor course MSPO 2.0 and MSPO SCCS.</p> <p>4. SA 8000 Basic course</p>	<p>3. Completed SA8000 Basic Course.</p>
Auditing Experience	<p>Lead:</p> <ul style="list-style-type: none"> • Conducted at least three (3) MSPO or equivalent sustainability certification audits OR a minimum of fifteen (15) man-days, whichever with more man-days, as lead auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO. • Maintenance - Conducted a minimum of four (4) different on-site MSPO Certification audits annually as lead auditor. <p>Auditor:</p> <ul style="list-style-type: none"> • Qualification - Conducted a minimum of four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO. • Maintenance - Conducted a minimum of four (4) on-site MSPO Certification audits annually. 	<p>He already completed more than 15 mandays of audit for MSPO 2.0 Part 3-1 and Part 3-2.</p>	<p>Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.</p>
General	<p>A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language</p>	<p>Having good knowledge in terms of ISO 19011, 17025 and 17065 requirement. Able to communicate in</p>	<p>- A good knowledge in handling and evaluating sources of information and data. Able to communicate</p>

		Bahasa Malaysia and English.	in Bahasa Malaysia or any other local language
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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	3/2025	3/2026	3/2027	3/2028	2/2029
Internal Audits	☑	☑	☑	☑	☑
Stakeholder consultation / survey	☑	☑	☑	☑	☑
Use of MSPO logo	☑	☑	☑	☑	☑
Follow-up from previous audit finding	☑	☑	☑	☑	☑
Man-day Allocation					
Public Notification	☑	☑	☑	☑	☑
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☑	☑	☑	☑	☑
4.1.2 New Planting	☑	☑	☑	☑	☑
4.1.3 Existing site management	☑	☑	☑	☑	☑
4.1.4 Replanting	☑	☑	☑	☑	☑
4.1.5 Training and Competency	☑	☑	☑	☑	☑
4.1.6 Economic and financial viability plan	☑	☑	☑	☑	☑
4.1.7 Commitment to contribute to local sustainable development	☑	☑	☑	☑	☑
4.1.8 Complaints and grievances handling	☑	☑	☑	☑	☑
4.1.9 Internal audit	☑	☑	☑	☑	☑
4.1.10 Management Review	☑	☑	☑	☑	☑
4.2 Transparency					
4.2.1 Communication and Consultation	☑	☑	☑	☑	☑
4.2.2 Traceability	☑	☑	☑	☑	☑
4.2.3 Transparent and fair price dealing	☑	☑	☑	☑	☑
4.2.4 Ethical conduct					
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	☑	☑	☑	☑	☑
4.3.2 Right to use land	☑	☑	☑	☑	☑
4.3.3 Native customary rights	☑	☑	☑	☑	☑
4.4 Responsibility to social, health, safety and employment conditions					
4.4.1 Social impact assessment (SIA)	☑	☑	☑	☑	☑
4.4.2 Employee's safety and health	☑	☑	☑	☑	☑
4.4.3 Employment conditions	☑	☑	☑	☑	☑
4.4.4 Living conditions	☑	☑	☑	☑	☑
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management	☑	☑	☑	☑	☑
4.5.2 Efficiency of energy use and use of renewable energy	☑	☑	☑	☑	☑
4.5.3 Waste management and disposal	☑	☑	☑	☑	☑
4.5.4 GHG emissions	☑	☑	☑	☑	☑

4.5.5 Water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Environmental conservation and protection	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<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 type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

SAMPLING METHODOLOGY (GROUPING ONLY)
<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 $S = 1.5 (\sqrt{16}) = 6$</p> <p>The selected operating units to be audited in Year 2025:</p> <ol style="list-style-type: none"> 1. Kibaran Makmur Sdn 2. Ladang Tuah Samudera Sdn Bhd 3. Pasti Kental Sdn Bhd (Jelai) 4. Inspirasi Flora Sdn Bhd 5. Sumber Jelajah Sdn Bhd 6. Ganjaran Kurnia Sdn Bhd

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			
Stage of Previous Audit	Surveillance Assessment Visit (SAV) No. 4		
Date of Audit	11/3/2024 to 15/3/2024		
No of Findings	1 Major Non-Conformance/s	4 Minor Non-Conformance/s	2 OFI
Status/ Remark	The team leader has reviewed the continuous improvement actions taken to address the findings from the previous review and is satisfied with the commitment to maintain compliance in the journey towards achieving sustainable palm oil.		

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that **COMPANY Complies** with the MS 2530-3-1: 2022; Malaysian Sustainable Palm Oil (MSPO) standard and requirements. The following findings were identified:

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

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	Verified all the requirement in Principle 1 were fully comply.
PRINCIPLE 2	Verified all the requirement in Principle 2 were comply however below issues need to be properly address : OFI 4.2.2.2 Sighted the information MSPO certificate number and validity was not included in receiving ticket. Due on that, OFI was been raised.
PRINCIPLE 3	Verified all the requirement in Principle 3 were comply however below issues need to be properly address : Minor NC 4.3.1.1 1. Verified the employee housing line has been complete in the estate, however, the housing permit was on-going for a concern from labour department as the housing was built by THA Plantation, and the permit application made through land owner (Yayasan Negeri Sembilan, MBI, MAINS). The minor NC raised as to ensure the follow up were made by management to the relevant authority accordingly. 2. The management has abstract natural water spring water for domestic used only as the drinking water provided by management. However, the permit for abstract the natural water are midst of application. (Pasti Kental)
PRINCIPLE 4	Verified all the requirement in Principle 4 were comply however below issues need to be properly address : Minor NC 4.4.1.1. Verified the SIA still in progress of completion for the SIA report. According to the auditee the assessment were done by the estate personnel assist by the engaging consultant.
PRINCIPLE 5	Verified all the requirement in Principle 5 were fully comply.

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 2 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.

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STAKEHOLDER CONSULTATION

Stakeholder Details	The Input/ Comments	The Output/ Response
Harvesting and Manuring contractor	The contractor had no issue with management in term of payment or work . The management always ensure payment made in timely manner.	The management will continue good rapport with all surrounding stakeholders and will always ensure MSPO awareness and requirement are made aware to the relevant stakeholder.
Spraying contractor		
Estates workers – 5 wokers interviewed	The workers mention that they have paid for their salary according to the minimum wages and payslips had been given to them during the salary day. No issues working with the company as their salary being paid accordingly.	

Audit Team Conclusion	The audit team conclude during this surveillance audit shown that the management were having good relationship with their surrounding communities and relevant stakeholders. As of todate no complaints were raised during stakeholder consultation.
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NOTE:

With reference to MSPO Certification Scheme Document dated 05 January 2023 **4.8 STAKEHOLDER CONSULTATION**. Whenever deemed applicable, stakeholder consultation/ interview may be held in order to obtain the internal and external stakeholders' inputs on the Company's compliance towards the MSPO standards and stakeholders' views on areas where the Company could improve. Such consultation will be conducted professionally and in absolute isolation from the Company officials. All comments made by the stakeholders will be recorded and presented in this assessment report.

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