



Certification International  
Certification International

# MSPO ASSESSMENT REPORT

ON

MS 2530-3-1: 2022; Malaysian Sustainable Palm Oil  
(MSPO)

FOR

ENTITY NAME	TKN PLANTATION SDN. BHD.		
MAIN ADDRESS	NO 22A, JALAN LANG JAYA 1, PUSAT KOMERSIAL LANG JAYA, 30010 IPOH, PERAK.		
SITE ADDRESS (IF ANY)	MUKIM HULU BERNAM BARAT, BATANG PADANG PERAK.		
REPORT NO.	MR3/MSPO/25/SAV1/129		
DATE OF VISITATION	18/04/2025 TO 18/04/2025		
MSPO CERTIFICATE NO.	New Certificate – MSPO-03-129	VALIDITY	07/05/2024 – 06/05/2029
TYPE OF CERTIFICATION	SINGLE	IF GROUPING, NO OF GROUP MEMBERS	NA
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 Transfer During Re-Certification Assessment Visit (RAV). The objective of this report is to evaluate the current status, identify strengths and areas for improvement, and recommend actionable strategies to enhance overall performance and compliance with relevant standards.

Throughout the assessment process, we have employed a systematic approach, incorporating both qualitative and quantitative methods to ensure a thorough and accurate evaluation. Our team of experienced professionals has collaborated closely with stakeholders, conducted extensive fieldwork, and reviewed pertinent documentation to compile this report.

We extend our gratitude to all those who contributed to this assessment, including the management team, staff, and external partners, whose cooperation and valuable insights were instrumental in completing this report. We believe that the findings and recommendations presented herein will serve as a valuable resource for informed decision-making and strategic planning.

We trust that this report will facilitate continuous improvement and support the organization's commitment to excellence. Should you have any questions or require further clarification on any aspect of this report, please do not hesitate to contact us at [superadmin@mr3cert.com](mailto:superadmin@mr3cert.com).

Working TOGETHER, for a sustainable future.

Prepared By		Client's Representative Acknowledgement	
Signature		Signature & Company Stamp	 <b>陳堅南種植有限公司</b> <b>TKN PLANTATION SDN BHD (377030-X)</b> 22A, JALAN LANG JAYA 1, PUSAT KOMERSIAL LANG JAYA, 30010 IPOH, PERAK DARUL RIDZUAN, MALAYSIA. <b>TEL: 605-5060971 / 605-5061944 / 605-5060864</b> <b>016-2920971 / 016-3571944 / 012-5261944</b> <b>FAX: 605-5063282</b>
Name	Muhammad Syamil Bin Mat Salleh (ML)	Name	Thang Seet Ching (Ms)
Designation	Lead Auditor	Designation	Director
Date	18/04/2025	Date	23/06/2025
Email	syamilsalleh88@gmail.com	Email	scthang@tkn.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.

# 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.

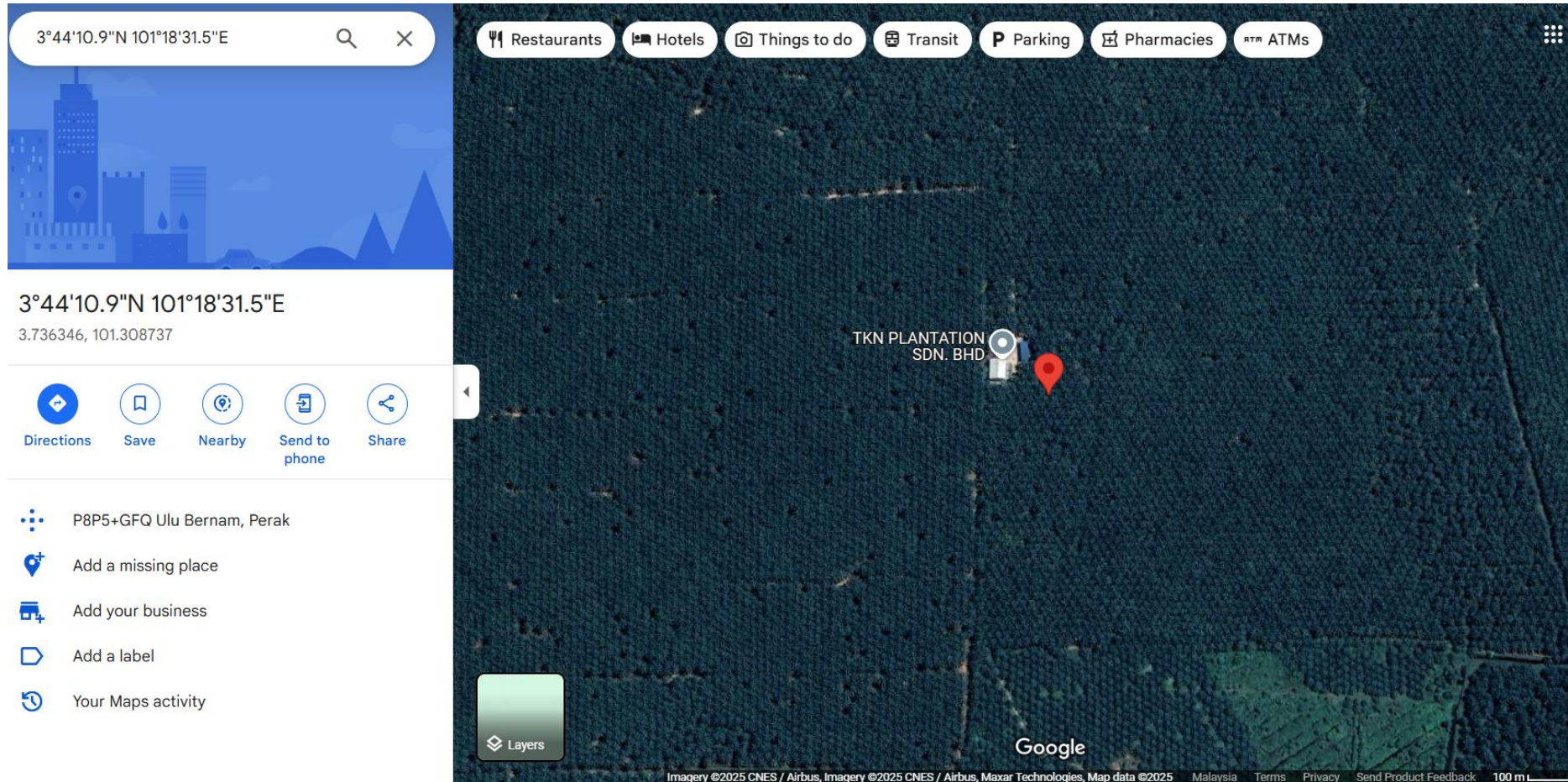
# DETAILS OF THE CERTIFIED ENTITY

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 checked="" type="checkbox"/> Other, (please specify) New Standard MS 2530-3-2: 2022; Malaysian Sustainable Palm Oil (MSPO)
Fulfilment of the Audit objectives	<input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b> , Justification:
Applicable National Standards	MS ISO/IEC 17021-1:2015, ISO/IEC 17065, MSPO Certification Scheme documents
Issue of certificate	<input checked="" type="checkbox"/> <b>YES</b> , Justification: <b>Change/s in the certification information</b> <input type="checkbox"/> <b>NO</b> , Justification:

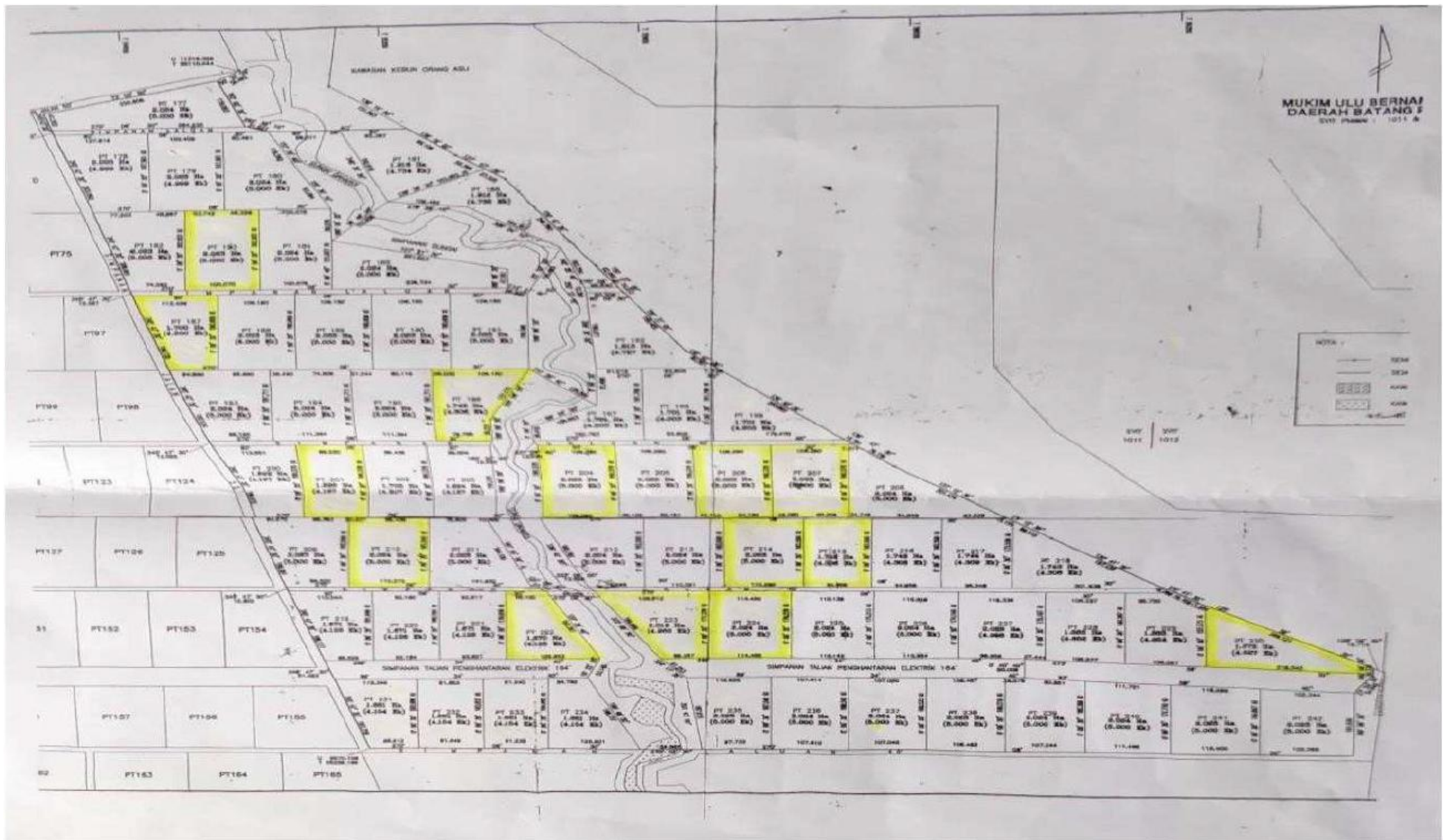
CERTIFICATION SCOPE	
The applicable scope	Production of Fresh Fruit Bunches (FFB) from: 131.700 Ha of planted area 131.719 Ha of certified area
Exclusion	Development of New Planting Justification: The company doesn't have any new planting activities
Changes from previous registration	No
Extension/ changes of scope date	NA
Use of MSPO Logo	It is confirmed that Management does not use the MSPO logo on their documents and products.

CONTACT INFORMATION	
Management Representative	Ms. Thang Seet Ching
Position	Director
Contact Number	012 - 500 1789
E-mail address	scthang@tkn.com.my
Office Number	-
Alternative Contact	Mr. Sakthi Theva A/L Folley@Pali
Contact Number	012 - 557 7614
E-mail address	thevaf2@yahoo.com

# ESTATE LOCATION & MAP



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



# THE AUDIT PLAN



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

Audit Plan & Scope Details						
Organization Details	Name	TKN Plantation Sdn Bhd				
	Registered Address	No. 22A Jalan Lang Jaya 1 Pusat Komersial Lang Jaya 30010 Ipoh, Perak				
	Estate Address	Mukim Hulu Bemam Barat, Batang Padang Perak.				
	PIC	Ms Thang Seet Ching / Ms Karen (Consultant)				
	Tel	012-500 1789 / 012-525 0066				
	Email	scthang@tkn.com.my				
Audit Plan for	<input type="checkbox"/>	First (Stage 1)				
	<input type="checkbox"/>	Main (Stage 2)				
	<input checked="" type="checkbox"/>	Surveillance No. 1				
	<input type="checkbox"/>	Surveillance No. 2				
	<input type="checkbox"/>	Surveillance No. 3				
	<input type="checkbox"/>	Surveillance No. 4				
	<input type="checkbox"/>	Re-assessment				
	<input type="checkbox"/>	Extension of Scope				
Audit Date	From	18/4/2025	To	18/4/2025	Man Days	02 Mandays
Language	Verbal & Writing	English / Bahasa Malaysia				
Audit Objective(s)	1.	To evaluate that all elements of the proposed scope of registration meet the applicable statutory, regulatory and contractual requirements.				
	2.	To determine the organization conformance against the MSPO standards requirements.				
	3.	Follow up of previous issues of concern, if any.				
	4.	To make appropriate recommendations based on the audit findings.				
Job Reference	MR3/MSPO/25/SAV1/129					
Scope of Certification	(i) Production of Fresh Fruit Bunches (FFB)	131.719 ha of certified area	131.70 ha of planted area			
Applicable Management Standard	MS 2530-3-1: 2022; Malaysian Sustainable Palm Oil (MSPO)					
Issuance No.	01	Date	17/3/2025			
Lead Auditor (LA)	Mr Syamil Salleh (ML) ☎ 013-775 2007 ✉ <a href="mailto:syamilsalleh88@gmail.com">syamilsalleh88@gmail.com</a>					
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency		
	Completed	Completed	Completed	Completed		

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

<b>Team Member(s) (TM)</b> Not Applicable <input type="checkbox"/>	Mohammad Hafizuddin Bin Rossley (HF) ☎ +60 19-724 8760 ✉ hafiz@mr3cert.com			
	Lead Auditor Course ISO 9001	Lead Auditor Course IMS	Lead Auditor Course MSPO 2.0	Social Competency
	Completed	Completed	Completed	Completed
<b>Trainee Auditor(s)</b> Not Applicable <input checked="" type="checkbox"/>	Choose a Name ☎ ✉ Choose an email			
<b>Witness Auditor(s)</b> Not Applicable <input checked="" type="checkbox"/>	Choose a Name ☎ ✉ Choose an email			
<b>Observer(s)</b> Not Applicable <input checked="" type="checkbox"/>	☎ ✉ Choose an email			
<b>Audit Methodology</b>	1	The assessment will be carried out on reviewing of client's MSPO management system practice.		
	2	Reviewing the client's status and understanding regarding requirements of the MSPO standard, in particular with respect to the identification of key performance of significant aspects, processes, objectives and operation of the management system by interviewing the internal and external stakeholder (such as employees, neighbouring community, suppliers, etc.)		
	3	To collect necessary information regarding the scope of the MSPO management system, processes and location(s) of the client, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, legal aspects of the client's operation, associated risks, etc.) by reviewing the documentation and records.		

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

Date	Time	Assessor	Business Area/ Process	Indicator
<b>DAY 1</b>  16/4/2025 (Friday)	0900	ALL	Introduction by the Lead Auditor on the follow's information:  Opening meeting i. Introduction of the participants; Lead Auditor, Team Member/s, Trainee Auditor (if any), Witness Auditor (if any) and Observer (if any) including an outline of their roles; ii. Confirmation of the client's name, location address & scope of certification. iii. Confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management. iv. Confirmation of formal communication channels between the audit team and the client. v. Confirmation that the resources and facilities needed by the audit team are available. vi. Confirmation of matters relating to confidentiality, assurance of impartiality, conflict of interest & confidentiality of client's information observed & dealing with authority requesting of client's information. vii. Confirmation of relevant work safety, emergency and security procedures for the audit team. viii. The method of reporting, including any grading of audit findings. ix. Information about the conditions under which the audit may be premature terminated. x. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; xi. Methods and procedures to be used to conduct the audit based on sampling. xii. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. xiii. Confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails; xiv. Methods and procedures to be used to conduct the audit based on sampling; xv. Confirmation of the status of findings of the previous review or audit, if applicable;	On Site  ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems



Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 18/4/2025 (Friday)	0900	ML	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
		HF	<b>Principle 4.1: Management commitment &amp; responsibility</b> 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	ML	<b>Stakeholder Consultation</b> 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
		HF	<b>Principle 4.2: Transparency</b> Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct	4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230	ALL	<b>LUNCH BREAK</b>	
	1330	HF	<b>Principle 4.3: Compliance to Legal Requirements</b> Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights	4.3.1, 4.3.2, 4.3.3

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

**Note:**

- The times indicated are subject to adjustment forward or backward depending on the progress of the assessment.
- The time for lunch break may be adjusted to fit in with the client's operations.
- Auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
- Prepare necessary PPE (if required) for site visitation.
- It is desirable for the client's management to be present at both opening and closing meetings.
- Please make a copy of assessment findings, summary report and endorsed scope for your retention.
- Please inform MR3 if there is any objection or conflict of interest related to any of the above team members
- The assessment team may conduct a verification assessment should the client fail to submit corrective actions and root cause analysis for compliance or extension of scope assessment within 3 months from the date of assessment (if applicable).
- You are invited to review the team members and, if necessary, advise MR3 of any conflict of interest. Please contact [admin@mr3cert.com](mailto:admin@mr3cert.com) or the Director at 012 2488905 directly for any objection.

# THE AUDIT PROCESS

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

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

Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Team Member
		Muhammad Syamil Bin Mat Salleh (ML)	Mohammad Hafizuddin Bin Rossley (HF)
Education	<p><b>Lead:</b> Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p> <p><b>Auditor:</b> Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p>	Muhammad Syamil Bin Mat Salleh holds a Diploma in Mechanical Engineering from MARA University of Technology, Malaysia.	He was graduated in Diploma of Agriculture from UPM.

Work Experience	<p>Lead:</p> <p><b>Post-Secondary education:</b> At least seven (7) years of work experience in the oil palm sector OR ten (10) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p><b>Tertiary education:</b> At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Auditor:</p> <p><b>Post-Secondary education:</b> At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p><b>Tertiary education:</b> At least three (3) years of work experience in the oil palm sector OR five (5) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR three (3) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p>	He has almost 10 years' experience in sustainability palm oil industry, and he is also implemented scheme RSPO, MSPO and SCCS certification in his previous company.	HF - Having experience in plantation sector for 7 years in oil palm management system and currently working certification body since 2017 as auditor and certification manager.
Training	<p>Lead:</p> <ul style="list-style-type: none"> <li>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></li> <li>Undergone 40 hours of lead</li> </ul>	He has successfully obtained competency of Lead Auditor course for Malaysia Sustainable Palm Oil (MSPO MS2530:2013 & MSPO MS2530:2022), MSPO SCCS, Integrated	HF - The auditor completed below competency: 1. MSPO Lead auditor course 2530 :2013 and 2022 version. 2. Completed ISO 9001 lead auditor course Exemplar Global.

	<p>auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&amp;SMS); OR Lead Auditor for Integrated Management System (IMS).</p> <p>Auditor:</p> <ul style="list-style-type: none"> <li>• Successfully completed the scheme owner endorsed lead auditor training (5 days) and; <b>(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)</b></li> <li>• Undergone 40 hours of auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&amp;SMS); OR Lead Auditor for Integrated Management System (IMS).</li> </ul>	<p>Management System certified by Exemplar Global (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 &amp; ISO 19011:2018) and has successfully completed the SA8000 Introduction and Basic Auditor Training Course by Social Accountability International.</p>	<p>3. Completed IMS lead auditor course.</p> <p>4. Completed SA8000 Basic Course.</p>
Auditing Experience	<p>Lead:</p> <p>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.</p> <p>Maintenance - Conducted a minimum of four (4) different on-site MSPO Certification audits annually as lead auditor.</p> <p>Auditor:</p> <p>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.</p> <p>Maintenance - Conducted a minimum of four (4) on-site MSPO Certification audits annually.</p>	<p>Currently active in MSPO certification as a Freelance Auditor since May 2019 and has been conducted auditing in relevant areas of palm oil plantation &amp; palm oil mill.</p>	<p>HF - Conducted more than 100 man-days of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.</p> <p>For MSPO 2.0 version he had completed more than 20 man-days as lead auditor.</p>

General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	Able to speak and understand Bahasa Malaysia and English language.	Having good knowledge in plantation sector, auditing skill for ISO 19011, 17021 and 17065 requirements. Able to communicate in Bahasa Malaysia and English.
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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.

## ATTENDANCE DURING OPENING AND CLOSING MEETING

Date of Opening Meeting : 17/04/2025      Venue : Site Office, TKN Plantation  
 Date of Closing Meeting : 17/04/2025      Venue : Site Office, TKN Plantation

No.	Name	Position
1.	Muhammad Syamil Bin Mat Salleh	Lead Auditor
2.	Mohammad Hafizuddin Bin Rossley	Auditor
3.	Sakthi Theva S/O Folley Theva	Estate Supervisor

## THE AUDIT PROGRAMME MATRIX

*(legend "☒" plan to cover/ covered, "☐" for not applicable)*

Applicable principle/ Tentative Planned Year	03/2024	04/2025	04/2026	04/2027	04/2028
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation	2	2	2	2	2
Public Notification	☒	☒	☒	☒	☒
<b>4.1 Management Commitment &amp; Responsibility</b>					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 New Planting	☒	☒	☒	☒	☒
4.1.3 Existing site management	☒	☒	☒	☒	☒
4.1.4 Replanting	☒	☒	☒	☒	☒
4.1.5 Training and Competency	☒	☒	☒	☒	☒
4.1.6 Economic and financial viability plan	☒	☒	☒	☒	☒
4.1.7 Commitment to contribute to local sustainable development	☒	☒	☒	☒	☒
4.1.8 Complaints and grievances handling	☒	☒	☒	☒	☒
4.1.9 Internal audit	☒	☒	☒	☒	☒
4.1.10 Management Review	☒	☒	☒	☒	☒
<b>4.2 Transparency</b>					
4.2.1 Communication and Consultation	☒	☒	☒	☒	☒
4.2.2 Traceability	☒	☒	☒	☒	☒
4.2.3 Transparent and fair price dealing	☒	☒	☒	☒	☒
4.2.4 Ethical conduct					
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Right to use land	☒	☒	☒	☒	☒
4.3.3 Native customary rights	☒	☒	☒	☒	☒
<b>4.4 Responsibility to social, health, safety and employment conditions</b>					
4.4.1 Social impact assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 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	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 GHG emissions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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 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 checked="" type="checkbox"/> <b>YES</b> , Justification: New Standard MS 2530-3-1: 2022; Malaysian Sustainable Palm Oil (MSPO)
<input type="checkbox"/> <b>NO</b> , Justification:

SAMPLING METHODOLOGY (GROUPING ONLY)
<p>Sampling of the operating units to be audited has been conducted in accordance with the Risk Management (MSPORMP) documents as below:</p> $S = r \sqrt{n}$ <p>Risk Level: Medium</p> $S = 1.5 (\sqrt{x}) = y$
<p>The selected operating units to be audited in Year 2025:</p> <p>1. Not applicable due to 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 checked="" type="checkbox"/>	No non-conformity / area of concern raised during last audit.
<input type="checkbox"/>	All non-conformity / area of concern identified during last previous audit have been corrected and the corrective action effective and acceptable.
<input type="checkbox"/>	One or more non-conformity / area of concern identified during last previous audit not effectively addressed and the specific non-conformity re-issued in the 'Current Audit Result & Non-Conformity Information' section of this report.

Verification of Previous Audit Result & Non-Conformity Information			
<b>Stage of Previous Audit</b>	Re-Certification Assessment Visit (RAV)		
<b>Date of Audit</b>	18/03/2024 to 19/03/2024		
<b>No of Findings</b>	0 Major Non-Conformance/s	0 Minor Non-Conformance/s	1 OFI
<b>Status/ Remark</b>	The team leader has reviewed the continuous improvement actions taken to address the observations 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 TKN Plantation Sdn. Bhd. **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)				
	P1	P2	P3	P4	P5
Major Nonconformity (Major NC)	-	-	-	-	-
Minor Nonconformity (Minor NC)	-	-	-	1	-
Opportunity for Improvement (OFI)	-	2	-	-	-

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	NIL
PRINCIPLE 2	<p>OFI 01 – 4.2.2.2 Verified the weighbridge ticket information for the MSPO certificate number and validity were not stated in the FFB buyer weighbridge ticket. Management to ensure the certificate number were properly update by the FFB buyer as required by MSPO 2.0 Standard.</p> <p>OFI 02 – 4.2.3.2 Verified the offer letter for FFB purchasing contract does not indicate terms whereby approve MSPO auditor to be accepted for verification of fulfil of MSPO requirement.</p>
PRINCIPLE 3	NIL
PRINCIPLE 4	<p>Minor NC 01 – 4.4.1.1 There was no evidence during the audit that the SIA had been completed or established by Management in accordance with the guidelines issued by the scheme owner (MSPO). Therefore, a minor NC was raised for this audit.</p>
PRINCIPLE 5	NIL

**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.

# STAKEHOLDER CONSULTATION

Stakeholder Details	The Input/ Comments	The Output/ Response
1. Koperasi Pekebun Kecil Negeri Selangor Berhad 2. Mai Kuasa Infiniti (M) Sdn Bhd. 3. Ketua Peneroka FELDA Gunung Besout	Refer to the audit report for this site, issues discussed such: 1. Complaint - There is no complaint has been raised during stakeholder consultation. All Stakeholder understand the grievances procedure practices by the management.  2. Positive Practices by estate: i. All stakeholder has complimented the estate management which has given a good rapport with stakeholder. ii. Understand the purpose of MSPO. iii. Timely payment to supplier and no outstanding payment to supplier.	As at to date no issues received from any stakeholders. Management is committed to give best cooperation if any issues arise.

Audit Team Conclusion	In conclusion, the estate management received no complaint and stakeholders are aware on the requirement of MSPO and detail on MSPO such estate complaint procedure, requirement with act, agreed to be audited by MSPO auditor & etc.
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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.