



<h1>Assessment Report</h1>	Date: 29 th July And 30 th July
	<h1>2024</h1>

[Disclaimer: The audit report has been generated to reflect the compliance of the company toward the MSPO standard and every criterion's have been in every effort taken to ensure the accuracy of the assessment and reporting produced. As the assessment is been carried out based on sampling, certain areas or processes may not be able to verified on its compliances.]

**MSPO 2530:2013
Part 4**

NAME OF CERTIFIED ENTITY	KIAN HOE PLANTATIONS BERHAD (CORONATION PALM OIL MILL)
MSPO CERTIFICATE NO & VALIDITY	MYMS8184189 01/08/2028
MPOB LICENSE NO & VALIDITY	500057504000 EXPIRES 31/01/2023
MAIN ADDRESS	PTD 59738, BATU 3, JALAN BATU PAHAT, P.O BOX 504 86009 KLUANG, JOHOR, MALAYSIA.
REPORT NO	MS22 SM008
TYPE OF CERTIFICATION	SINGLE
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT DOCUMENTATION)
AUDIT STAGE	SURVEILLANCE If surveillance No.1


Thank you for your trustful cooperation during our audit of your organization. This report has been prepared of every effort to ensure the accuracy of the information recorded. The assessment is based on sampling on the

No 16-G, 16-1, Jalan Flora 1/1, Blossom Square Bandar
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CCI-QP-07-07C (April 2021)
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records, practice, documents and personnel; therefore, the final results of the assessment is of representative towards the system implementation of the organization. This report is generated to record as much of the system implementation information but may still limited due to the sampling. This report details the assessment results including strengths, opportunities, and weaknesses. These results were presented to your management at the closing meeting of the audit. You can use these results to improve the effectiveness of your management system. We look forward to continuing our partnership towards sustainable business success. This report has been prepared in compliance to the ISO 17021 requirements.

To ensure the next assessment will be carry out in compliance to the ISO 17021, please remember to immediately notify CARE Certification International about any significant change to your company at any point of time. Together we will then coordinate appropriate measures to maintain your current certification. Such circumstances include, for example, changes relating to the legal, commercial, organizational status or ownership, organization and management (e.g. key managerial, decision making or technical staff), contact address and sites, scope of operations under the certified management system, and major changes to the management system and processes. Together we CARE and will then ensure the smoothness of the upcoming assessment. Thank you for your persistence of support.

	Signed for on behalf of CCI	Signed for on behalf of client
Sign		Name: Designation:
Name	SHARMA HASRIZAL	Company stamp
Date	31st July 2024	
Email	admin@cciglobe.com	
Fax no	038073 2688	

Confidentiality:

The Auditor shall not at any time during his/her assignment or after the completion of his/her assignment disclose to any person any information on business dealings practice or affairs of the establishment or the establishment's clients or any other matters which may come to the knowledge of the auditor by reason of his/her assignment. The Auditor agrees that the material term of this assignment is to keep all Confidential Information absolutely confidential and to protect its release to unauthorized party. The Auditor agrees not to divulge, reveal, report or use any of the Confidential Information which the Auditor has obtained or which was disclosed to the Auditor by the Client as result of the assessment for purposes other than to fulfil the audit objective.

Section A General Information

General	
Audit objectives	<input type="checkbox"/> To verify that the system initial implementation is in accordance to requirements of the standard adopted. <input checked="" type="checkbox"/> To verify that the system implementation is continuously in accordance to the requirements of the standards adopted. <input type="checkbox"/> To verify that the system implementation is continuously after and in fifth years of implementation is in accordance to the standards adopted. <input type="checkbox"/> Other, (please specify)
Integrate Assessment	No
Applicable National Standards	MS ISO/IEC 17021-1:2015, ACB-OPMC 1, ACB-OPMC 2, ACB-OPMC 3 & ACB-OPMC 4 and MS 2530-4:2013
Issue of certificate	No

Scope of Certification	
Scope of certification in English	The provision of Fresh Fruits Bunch (FFB) processing by palm oil mill.
Requirement not being applicable	NA
Justification	NA
Other language than above	NA
Changes from Previous registration	No
Extension/changes of scope date	NA

Contact Details	
Management Representative	Mr. Yong Kheng Chien
Alternate contacts	Ms. Nur Amalina Natasha Binti Rosli
Management Representative contact no.	018 - 979 5651 (Ms. Amalina)
E-mail address	kianhoe6289@gmail.com
Fax Number	07 - 772 7193
Fixed Line Number	07 - 773 7189
No of Group Members	1

Section B Previous Audit Result

The result of the last audit system has been reviewed, in particular to ensure appropriate correction and corrective action has been implemented to address any nonconformities identified. This review has concluded that:

<input type="checkbox"/>	No nonconformities have been raised during last assessment.
<input checked="" type="checkbox"/>	Any nonconformities identified during last previous audit have been corrected and the corrective action continuous to be effective.
<input type="checkbox"/>	The management system has not adequately addressed non conformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.

Section C Conclusion

The audit team conducted a process-based audit focusing on significant aspects/risk objectives required by the standard(s). The audit methodology used is based on 3P which were People, Paper and Practice.

The audit team concludes and express

- CONGRATULATION and has
 CONGRATULATION however some processes need to address non-compliance(s) but others has
 SORRY and the organization has not established and maintained its management system in line with the requirements of the standard and

- demonstrated
 not demonstrated

the ability of the system to systematically achieved agreed requirements within the scope of the organizations.

Base on the record, there is/are 0 unresolved issue.

Therefore, the audit team recommends that based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

- Granted (initial certification or recertification)
 Granted upon the acceptance of the noncompliance(s)
 Continued (surveillance)
 Continued (surveillance) upon the acceptance of the noncompliance(s)
 Withheld
 Suspend until satisfactory corrective action(s) is completed
 Others (please specify)

NOTE:

The assessment and recommendation for the initial or continue was based on random samples and therefore nonconformities may exist which have not been identified. All the pages should be attached if the organization wishes to copy and delivered to the interested party.

Section D (For Recertification Only)

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

Section E Auditor and Auditees Names

Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
Sharma Hasrizal Bin Mansor (SHM)	1. Nur Amalina Natasha 2. Mohamad Akmal Md Rosma	Compliance Executive Compliance Executive
Team member		
Mohd Hafis Mustafa		
Trainee auditor		
NIL		
Observer		
NIL		

Section F Audit Process Matrix

Next Audit Matrix (legend "☒" plan to cover & covered, "☐" for uncover)

Planned month & year	6/2018	4/2019	4/2020	4/2021	6/2022
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
4.2 Transparency					
4.2.1 Transparency of information and documents relevant to MSPO requirements	☒	☒	☒	☒	☒
4.2.2 Transparent method of communication and consultation	☒	☒	☒	☒	☒
4.2.3 Traceability	☒	☒	☒	☒	☒
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Land use rights	☒	☒	☒	☒	☒
4.3.3 Customary land rights	☒	☒	☒	☒	☒
4.4 Social responsibility, health, safety and employment condition					
4.4.1 Social impact assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 Complaints and grievances	☒	☒	☒	☒	☒
4.4.3 Commitment to contribute to local sustainable development	☒	☒	☒	☒	☒
4.4.4 Employees safety and health	☒	☒	☒	☒	☒

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4.4.5 Employment conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management plan	<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 Reduction of pollution and emission including greenhouse gas	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6 Best Practices					
4.6.1 Mill management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Group Member Audit Matrix (SINGLE Certification)					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment man days for the next assessment: 2 md. Recertification: 6/2023

NOTE:

(i) Recertification should be carried out minimum 2 months prior to the expiry of the certificate

(ii) The Audit Programme shall include Stage 1 and Stage 2 audit, surveillance audits in the first, second, third and fourth years, and a recertification audit in the fifth year prior to expiration of certification.

(iii) The recommended minimum on-site audit duration for individual and group certification respectively, which includes the opening meeting, site auditing, document verification, and closing meeting as documented in ACB – OPMC 2, Issue 2, 04 September 2020.

(iv) Additional auditor days may be required for conducting post audit follow-up activities, such as verification on major non-conformities raised or addressing of any contentious stakeholder issues.

Section G Audit Summary

Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
SHM & HM	29/7/2024	09.00AM
<p>Opening Meeting</p> <ul style="list-style-type: none"> 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; p) opportunity for the client to ask questions. 		
Auditor	Date	Time
SHM & HM	30/7/2024	5.00PM
<p>Closing Meeting</p> <ul style="list-style-type: none"> 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. 		

Executive Summary

CARE Certification International (M) Sdn Bhd (CCI) is first private certification body originating from Malaysia, that been accredited by Standard Malaysia under the purview of Ministry of Science, Technology and Innovation (MOSTI). CARE Certification International have been fully complying to ISO 17021. The company is established with CARE of the needs of system certification and training in mind and is one of the leading multi-sector certification body in Malaysia.

CARE Certification International (M) Sdn Bhd (CCI) has vast experience in conducting audits related to MSPO certification. We have certified more than hundred palm oil estates and palm oil mills throughout Malaysia. CCI has obtained accreditation from Standards Malaysia for its MSPO certification scheme, holding certificate No. MSPO 28122017 CB 06 since 28 December 2017.

This assessment was conducted on 29/7/2024 & 30/7/2024. The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the Kian Hoe Plantations Sdn. Bhd. (Coronation Palm Oil Mill) as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of

documentation and monitoring data. MS 2530-4:2013 MSPO Part 4: General principles for Palm Oil Mills was used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment. The computation of the sampling size is elucidated by the following formula as per table below.

This report will be externally reviewed by MSPO approved Peer Reviewer prior to certification decision by CARE Certification International (M) Sdn Bhd. CCI does not provide any advice on compliance with any legislation, regulation, or standards. All audit reports and other documentation provided by the company, are given in good faith and in reliance on the accuracy and completeness of the information provided by the client. No responsibility is accepted to any third party that may rely in whole or in part on the content of this report, to the extent permitted by Law.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. Structured worker interviews with male and female workers and staff were held in private. Mill workers were interviewed informally in small groups at their workplace. Separate visits were made to each of the local communities, neighboring mills, related authorities etc. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included in this report. The assessment findings for this Surveillance Year 1 are detailed in last section of this assessment report.

Sampling Calculation

Entity	Initial		Surveillance	Recertification
	Stage 1	Stage 2		
Oil palm estate (40.47 - 100 ha)	1	1.5	2	2
Oil palm estate (101 - 500 ha)	1	3	3	3
Oil palm estate (500 ha onwards)	2	3	4	4
Oil mill	2	3	3	3

Table 1: Recommended minimum on-site audit durations (man-days) for each Operating Unit

Conclusion:

A total of 1 Palm Oil Mill/s was randomly sampled for this round of assessment. This is SINGLE Certification.

(i) Main Assessment Visit (MAV):

$$= \sqrt{\quad}$$

(ii) Surveillance Assessment Visit (SAV):

$$= \sqrt{\quad} \times$$

NOTE:

The details in above tables are developed to provide sufficient time under normal circumstances to adequately carry out auditing of a management unit against the certification standards for oil palm management under the MS 2530: Part 4; "General principles for Palm Oil Mills". However, the time allocated to the various locations of complex audits must be documented to justify the allocated audit durations. The audit duration is calculated on the basis of 8 hours per day. Audit working days will be calculated to the nearest full or half day.

Summary of Assessment

The assessor(s) concluded that, based on all objective evidences reviewed, observed and discovered during this round of assessment, the Company Does Comply to the MS 2530: Part 4; "General principles for Palm Oil Mills" standards and requirements. The following finding(s) were identified:

CATEGORY	Number of Finding (s)					
	P1	P2	P3	P4	P5	P6
Major Nonconformity (Major NCR)	-	-	-	-	-	-
Minor Nonconformity (Minor NCR)	-	-	-	-	--	-
Observation (OBS)	-	-	-	3	-	-
Opportunity for improvement (OFI)	-	-	-	-	-	-

PRINCIPLE 1	The client has demonstrated an acceptable degree of commitment in embracing the MSPO standard requirements in its entirely through continuous internal compliance assessment as well as bolstering managerial and operational improvements continually.
PRINCIPLE 2	The client is able to maintain its transparency and efficiency in communicating data and information internally and/ or externally. The client has also established an effective system in upholding the traceability elements across its daily operations.
PRINCIPLE 3	Review of documents and physical observations during the audit stint indicated that the client is aware and abide all governing rules and regulations (with several exceptions, if applicable) pertaining its daily operations throughout.
PRINCIPLE 4	The client has demonstrated its ability in providing substantial amount of considerations towards the welfare of all stakeholders. The general and specific wellbeing of its employees (and contractors' employees) were also being sufficiently accounted for.
PRINCIPLE 5	It is evident that the Client has established a considerably holistic approach and plans in mitigating all potential negative environmental impacts arising from its Palm Oil Mill activities; while simultaneously enhancing the positive impacts.
PRINCIPLE 6	The Client has proved that all operations are governed by certain sets of procedures (with several exceptions, if applicable). Additionally, the Client was able to demonstrate its commitment in upholding proper governance against its business directions as well as contract management.

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.

Stakeholder Consultation

List of Stakeholders Interviewed	1. Krishnan 2. Shanker 3. Hashim Aman 4. Unikrishnan 5. Lim Lek 6. Ganesan	Position	Engine driver Boilerman Press operator Store keeper FFB Grader Effluent operator
Inputs	1. There is no complaint has been raised during stakeholder consultation. All Stakeholder understand the grievances procedure practices by the management. 2. All stakeholders has compliment the mill management which has gave a		

	good rapport with stakeholder. 3. All stakeholders able to demonstrate their understanding of the purpose of the MSPO.
Management Response	Not required since all the inputs are positive.
Audit Team Conclusion	In conclusion, the stakeholder meeting was undergone successfully with no complaint and stakeholder aware on the MSPO certification.

NOTE:

With reference to ABC- OPMC 4 Issue 2 dated 04 September 2020. 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.

Competency Criteria of Audit Team

With reference to ABC- OPMC 1 Issue 2 dated 04 September 2020. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. CARE Certification International (M) 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	Auditor
Education	Post-secondary education, college or university diploma/degree in one of the following i. Agriculture; ii. Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii. Engineering, Process Technology; iv. Energy Management, Quality Management; v. Social Sciences and/or Anthropology; vi. Business Management; or vii. Other relevant related fields	Mr Sharma Hasrizal Mansor. He graduated in Diploma In Business Studies.	Mohamad Hafis Bin Mustafa graduated in Bachelor of Applied Science (Conservation and Management of Biodiversity) from University Malaysia Terengganu in year 2011
Work Experience	Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment	- His past working experience includes 12 years in oil palm plantation, taking charge in field operations, corporate governance as well as strategic business development.	Involved in social, health, safety, and environmental aspects with an oil palm company from 2012 to 2017. Subsequently, transitioned to auditing and have been employed in the field before transitioning to freelancing to this day.

	<p>Auditor:</p> <p>Post Secondary education: At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p>Tertiary education: At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p>		
Training	<p>i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre 2016).</p> <p>ii) shall have undergone 40 hours of accredited OR 40 hours of lead auditor course either in Quality Management Systems (QMS) or Environmental Management Systems (EMS) or Occupational, Health and Safety Management Systems (OSH)</p>	<p>- Apart from MSPO, he also holds auditor certificates for ISO9001, ISO14001 and SA8000. He was also appointed as internal auditor (financial and operational) for several oil palm estates.</p>	<p>The lead auditor completed below competency : 1. Complete 40 hours of MSPO Lead auditor course 2530:2013 and 2022 version by endorsed training provider. 2. Complete 40 hours of SA8000 Basic Course by SAI. 3. Complete 40 hours of Lead Auditor Course ISO 9001:2015 by IRCA certified training provider. 4. Complete 40 hours of Integrated Management System ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 by Exemplar Global certified training provider</p>
Auditing Experience	<p>Lead: Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within</p>	<p>Conducted more than 45 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia.</p>	<p>Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia</p>

	<p>the last two (2) years.</p> <p>Auditor: Conducted a minimum four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p>		
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>Have a good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia and English Language.</p>	<p>Able to communicate and understand Bahasa Malaysia and English well</p>

Details of Certified Entity										
Name of Mill	GPS Coordinate	Mill Capacity (Tonnage/ Hour)	Previous Year 2023				Forecast 2024			
			OER (%)	KER (%)	CPO (Tonnage)	PK (Tonnage)	OER (%)	KER (%)	CPO (Tonnage)	PK (Tonnage)
Coronation Palm Oil Mill	2.022866, 103.2667	120	19.05	5.43	82,055.64	23,394.24	20.00	6.00	90,000	30,000
List of Other Sustainability Certifications Available (e.g RSPO, ISCC, SCCS, CoGAP etc)				MSPO SCCS: MYSC8195393 expires 01/8/2028						

Information of the Supply Base						
No	Name of Estate / Smallholders of Fresh Fruit Bunch (FFB)	Location / Address	GPS Coordinate	Total Land Used Titles (Ha)	Total Planted Area (Ha)	Estimation of FFB Production 2022 (Tonnes/Year)
Estate						
1	Coronation Estate-Own Estate	Batu 3 Jalan Batu Pahat P.O Box 504, 86009, Kluang, Johor	1.998333, 103.268056	1302.17	1302.00	19000
2	Sayong Estate-Own Estate	Batu 3 Jalan Batu Pahat P.O Box 504, 86009, Kluang, Johor.	1.758889, 103.385833	277.21	280.00	2800
3	ACE Agriculture Sdn Bhd (Ladang Timor/Ladang Bukit Cucuk)	No 19 Jalan Genuang 85000 Segamat Johor	2.495531, 102.836021		1055.11	14000
4	Chuan Hin Tobacco Factory Sdn Bhd	Ladang Renggam, Lot 71, 1115 & 2505, Mukim Renggam 86300 Kluang Johor	1.843056, 102.943056		108.54	1000

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5	Chin Bee Plantations Sdn Bhd	No. 38-8A Jln Mohd Salleh 83000, Batu Pahat, Johor	2.044018, 103.316944		1492.00	20000
6	KPPR Felcra Batu 67 Kluang Bhd	P.O Box 58 86007 Kluang Johor / Batu 67 Kluang Bhd. Mukim Kluang 86600 Kluang Johor	2.020001, 103.308889	263.15	263.15	2900
7	Kind Action (M) Sdn Bhd	Batu 1.5 Jalan Batu Pahat, 86000, Kluang Johor	2.028889, 103.315278	120	645.00	500
8	Kebun Rengam Sdn Bhd	Karung Berkunci No 109 86300 Rengam Johor	1.884167, 103.400556	625	449.00	9100
9	Lian Giap Plantation Company Bhd	19A, Jalan Penjaja 3, Kim's Park Business Centre, 83000 Batu Pahat, Johor	1.852501, 102.928333	554.13	554.13	7000
10	Pineapple Cannery of Malaysia Sdn Bhd	Ladang Ayer Baloi Jalan Parit Panjang, 82100, Ayer Baloi, Johor	1.526667, 102.529722	84.95	84.95	9600
11	Rengo Malay Estate Sdn Bhd	58, 1/2 Miles, Jalan Mersing, P.O.Box 517, 86009 Kluang, Johor	2.03845, 103.33399			7500
12	Sayongmas Sdn Bhd	55, I Jalan Mersing, 86000 Kluang, Johor	2.23592, 103.29734			120
13	United Malaysian Pineapple Sdn Bhd	Kampung Seri Menanti, 81500 Pekan Nanas, Johor	1.59125, 103.46248			120
14	YPJ Plantations Sdn Bhd	11-1 Jalan Padi Ria Bandar Baru Uda 81200 Johor Bahru Johor / Ladang Payamunis Selatan PTD 2195 Mukim Mersing 86800 Mukim Mersing Johor.	1.732778, 103.898889		2816.18	2300

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Smallholders						
1	Chan Sok Ying	No 46, Jalan Sekolah Chong Hwa, 86000 Kluang Johor	1.995556, 103.251944		7.83	300
2	Chim Thiam Seng	No 428 Jln Merdeka, Sri Lalang 86000 Kluang Johor	1.995556, 103.251944		3.3	160
3	Devi A/P Letchumanan	No 20 Jalan Desa 8, Taman Desa 86000 Kluang Johor	2.019167, 103.287222		2.31	40
4	Chan Sok Ying	No 46, Jalan Sekolah Chong Hwa, 86000 Kluang Johor	1.995556, 103.251944		7.83	300
5	Chim Thiam Seng	No 428 Jln Merdeka, Sri Lalang 86000 Kluang Johor	1.995556, 103.251944		3.3	160
6	Devi A/P Letchumanan	No 20 Jalan Desa 8, Taman Desa 86000 Kluang Johor	2.019167, 103.287222		2.31	40
7	Goh Kim Ho	No 3 Jalan Indah 1/2 Taman Kluang Indah 86000 Kluang Johor	2.054444, 103.302501		6.18	40
8	Gasing Cemerlang Sdn Bhd	No 1 T/L JPM 11, Jalan Pasu Hujung, Kg Machap, 86200, Simpang Renggam	1.831944, 103.302501		12.94	2000
9	Ging Sheng Enterprise (JM061050K)	48, Jalan NJM 2/4 Taman Nusa Jaya Mas 81300 Skudai Johor	1.498890, 103.648200		39	80
10	Kian Hoe Development Sdn Bhd-Subsidiary Com	Batu 3 Jalan Batu Pahat P.O Box 504, 86009, Kluang, Johor	1.721389, 103.189444		6.16	130
11	Kew Chin Siong	No 21 Jalan Intan 4/1 Taman Intan 86000 Kluang Johor	2.102501, 103.306667		2.61	5

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12	Krishnan A/L Ponnann	No 31 Jalan Permata 6 Taman Permata 86000 Kluang johor	,		12.15	20	
13	Kwan Chee Khee	7 Jalan Hujung Sri Lalang New Village 86000 Kluang Johor	1.996111, 103.251667		3.34	150	
14	Loh Kiam Chu	No 65 Jalan Sawi 86000 Kluang Johor	2.015278, 103.324722		4.05	90	
15	Muthusamy A/L Sinnu	No 24 Jalan 5 Taman Delima 1 86000 Kluang Johor	2.012501, 103.306677		17.82	35	
16	Naratha Krishnan A/L Vellusamy	No 49 Jalan 4/6 Taman Intan 86000 Kluang Johor	2.005278, 103.322222		11.61	170	
17	Ong Kah Hoe Holdings Sdn Bhd	No 187 Batu 7 Jalan Besar Tongkang Pecah 83000 Batu Pahat Johor	1.875556, 102.961389		2.42	230	
18	Packiam A/P Perumal	No 5 Jalan Gemilang 4 Taman Saujana 86000 Kluang Johor	2.016180, 103.274860		1.94	100	
20	Viswanathan A/L V. Rajoo	No 12 Jalan 13 Taman Kluang Barat 86000 Kluang Johor	1.494444, 103.520833			100	
Agent/Ramp/Dealer							Wong Tin Soor Wong Fook Sa
1	AT Oil Palm Trading Sdn Bhd	Bt 10 Jalan Mersing, Kampung Gajah, 86000 Kluang Johor	2.197200, 103.405746			500	
2	Ban Long Oil Plm Sdn Bhd	Lot 2136 KM 8, Jalan Nyior, 86000 Kluang Johor	2.042620, 103.320747			15000	

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3	Bon Hon Commodity Trading Sdn Bhd	236A Jalan Besar, 83700 Yong Peng Johor	2.010380, 103.069763			1000
4	Bukit Sawit Farm					500
5	Ceria Jayamas Sdn Bhd	No 23 A, Jalan Bintang Ria 2, Taman Bintang Ria, 86200, Simpang Renggam	1.830890, 103.307540			3000
6	Eng Huat Latex Concentrate Sdn Bhd	Lot 1183, Ladang Chin Huat 73200 Gemencheh Negeri Sembilan	2.575833, 102.427222			70
7	Eng Lee Heng Trading Sdn Bhd	Lot 64752 Jalan Sembrong Kawasan Perindustrian Sembrong Batu 4 Jalan Mersing	2.132222, 103.427222			71000
8	EL-Distributions Group (M) Sdn Bhd	No 1 Off Jalan Manis 86000 Kluang Johor	2.055370, 103.347099		1070.24	200
9	Fong Seng Trading Sdn Bhd	Batu 15 Jalan Kluang Parit Haji Ali 86400 Parit Raja Johor	1.866667, 103.116667			12000
10	Fong Tak Development Sdn Bhd	Lot 1986, Batu 45 Jalan Johor 86200 Simpang Renggam Johor	1.884167, 103.401944			9500
11	Guan Leng Trading Sdn Bhd	Lot 64752 Jalan Sembrong Kawasan Perindustrian Sembrong Batu 4 Jalan Mersing	2.053710, 103.357790			72000
12	Gagah Bersama Enterprise	Tiang Lampu 64 Kg Pemindahan Bajir Bersatu Felcra Batu 67, 86000 Kluang Johor	2.026504, 103.321274			9500
13	HCS Oil Palm SDn Bhd	No 7 Jalan Tupai Terbang 4 Taman Sri	1.924722, 103.098056			25000

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		Saga 83000 Batu Pahat Johor			
14	Hock Lian Seng Trading Company Sdn Bhd	No 187 Batu 7 Main Road Tongkang Pecah 83010 Batu Pahat Johor	1.917501, 102.953889		13000
15	JKY Oil Palm Trading	No 7, Jalan 18A, Taman Sri Kluang, 86000 Kluang, Johor	,		9300
16	Kim Fah Oil Palm Trading Sdn Bhd	Lot 64751, Jalan Sembrong Kawasan Perindustrian Sembrong Off Batu 4 Jalan Mersing	2.053710, 103.357790		3800
17	Kelapa Sawit Teck Seng Sdn Bhd	No 21 Jalan Bintang Taman Bintang 86000 Kluang Johor	1.955556, 102.960278		500
18	Kg Gajah U-Lee Oil Palm Trading Sdn Bhd	No 90B Jalan Mersing Kampung Gajah 86000 Kluang Johor	2.030278, 103.319444		20000
19	Keng Ann Rubber Sdn Bhd	No 9 Jalan Prisma, Taman Prisma, Kelapa Sawit, 81030, Kulai Jaya Johor	1.613090, 103.655140		1400
20	Lam Huat & Co	102 Jalan Besar Parit Nipah Laut 86400 Parit Raja Batu Pahat Johor	1.875556, 103.126389		7000
21	Lien Par Enterprise Sdn Bhd	HS(M) 4047 PTD 9128 Batu 49 Bukit Keremoyang Kg Pisang 86200 Simpang Rengam	1.884167, 103.400556		750
22	Lien Par Trading & Transport Sdn Bhd	43 Jalan Permata Satu Taman Sri Jaya 86300 renggam Johor	1.833770, 103.333110		1700
23	Lim Peng Hwa Enterprises Sdn Bhd	Lot 1627 Kampung Parit Kemang Mukim 10 Senggarang 83200 Batu Pahat Johor	1.750556, 103.062501		19800

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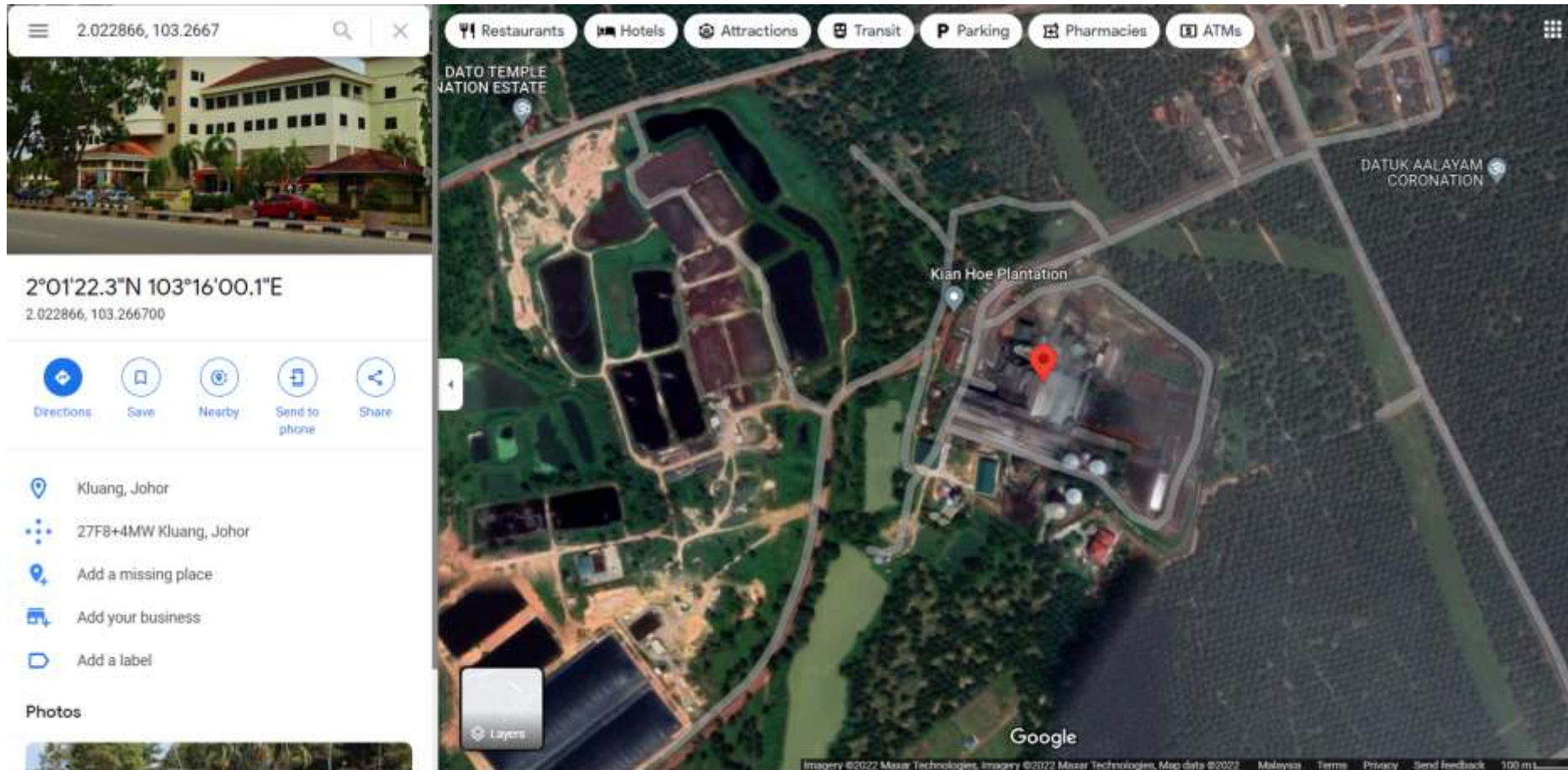
24	M S Oil Palm Trading Sdn Bhd	No 8 Jalan Sri 1 Taman Sri Jaya Chamek 86600 Paloh Johor	3.030001, 101.707778			7600
25	Magical Wealth Sdn Bhd	No 39 Jalan Paya 1/3 Kg Paya N/V 86000 Kluang Johor	2.040060, 103.336792			900
26	Ming Hui Palm Sdn Bhd	PTD 18343 Jalan Satin 83700 Yong Peng Johor	2.005556, 103.071389			2600
27	MFS Sawit Enterprise	No 17-P Lorong Sepakat Kg Parit Hj Salleh Ros, Mukim 8 86400 Parit Raja Batu Pahat	1.838889, 103.075333			3700
28	Nong Xing Fertilizer Supplies	50 & 51 Jalan Sutera 1/1 Taman Puteri 86000 Kluang Johor	2.071389, 103.366111			2800
29	Pertubuhan Peladang Negeri Johor	Bangunan Wisma PPNJ No 9-9E Jalan Selat Tebrau 81000 Johor Bahru Johor	2.020278, 103.293611			850
30	Pertubuhan Peladang Batu Pantai	Bangunan Wisma PPNJ No 9-9E Jalan Selat Tebrau 81000 Johor Bahru Johor	2.020278, 103.293611			2800
31	Palmate Global trading	No 24 Jalan Hujung 83700 Yong Peng Johor	1.965566, 103.047778			480
32	Yuli Oil Palm Development Sdn Bhd	No 398 Kampung Paya New Village 86000 Kluang Johor	2.057778, 103.334722			2800
33	Sikun Jaya Enterprise	Batu 14 1/2 Jalan Kluang 86400 Parit Raja Batu Pahat Johor	1.850001, 103.055556			200
34	Sze Tong Oil Palm Sdn Bhd	77 Jalan Batu Pahat 86100 Air Hitam Batu Pahat Johor	2.021667, 103.310278			8700

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35	SH Trading Co Kluang Sdn Bhd	Lot 9958 Batu 4 Jalan Mersing Kawasan Perindustrian Lau Kim Teck 2 86000 Kluang	2.218056, 103.542778		1795.2	990
36	Syarikat Her Lee Perniagaan Kelapa Sawit Sdn Bhd	No 196 Jalan Paya 3/1 Jalan Kampung Paya 86000 Kluang Johor	2.045278, 103.333056			6400
37	Sern Lee Enterprise Sdn Bhd	No 4 Batu 2 1/2 Jalan Temerloh 28300 Triang Pahang	3.201501, 101.757222			500
38	Saiman Tukiyat Enterprise	No 135 Jalan Sekolah Arab 86400 Parit Raja Batu Pahat Johor	1.845278, 103.117778			1600
39	Yap Oil Palm S/B	33, Jalan Berlian 3, Taman Berlian, 86000, Kluang Johor	2.024722, 103.328333			760
40	Yion Sui Xin Oil Palm Trading Sdn Bhd	No 3 & 4 Kampong Paya 86000 Kluang Johor	2.042778, 103.334444			14200

Appendix 1: Location and Mill Map



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Appendix 2: Audit Plan

Attention to : Mr Yong Kheng Chien / Ms Amalina Natasha (018-979 5651 / 07-773 7189)
 Client name : Kian Hoe Plantations Bhd- Coronation Palm Oil Mill
 Address : Ptd 59738, Batu 3, Jalan Batu Pahat, P.O. Box 504, 86009 Kluang, Johor



Audit Plan for: RC-Surveillance Assessment Visit 1

Audit objective:

- A. To ensure that all elements of the proposed scope of registration and entire requirements of the management standard are effectively addressed by the client.
- B. Determination of the conformity of the company's management system
- C. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.

Job code	MS24SM008	Lead auditor	Mr Sharma Hasrizal (SHM)
Scope of cert.	Part 4 : The provision of production Crude Palm Oil (CPO) and Palm Kernel (PK) by palm oil mill	Team member	Mr Hafis Mustafa (MH)
Management std	MS2530-4:2013 Part 4	Trainee Auditor	-
Revised No.	2	Witness Auditor	-

Audit scope

- a) The assessment will be carried out on the client's MSPO management system documentation
- b) 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;
- c) 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);

Date	Time	Assessor	Business area / process	Operation	Clause
29 July 2024 Day 1	0930	ALL	Introduction by client Opening meeting		
	1000	ALL	Stakeholder consultation	Office	
		SHM	Document review: Principle 1: Management commitment & responsibility	Office	4.1

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30 July 2024 Day 2	1230	MH	<ul style="list-style-type: none"> - Criterion 1: Malaysian Sustainable Palm Oil (MSPO) Policy - Criterion 2: Internal audit - Criterion 3: Management review - Criterion 4: Continual improvement <p>Principle 2: Transparency</p> <ul style="list-style-type: none"> - Criterion 1: Transparency of information and documents relevant to MSPO requirements - Criterion 2: Transparent method of communication and consultation - Criterion 3: Traceability <p>LUNCH</p>	Office	4.1.1 4.1.2 4.1.3 4.1.4 4.2 4.2.1 4.2.2 4.2.3
	1330	SHM	<p>Principle 3: Compliance to legal requirement</p> <ul style="list-style-type: none"> - Criterion 1: Regulatory requirements - Criterion 2: Land use rights - Criterion 3: Customary land rights 	Office	4.3 4.3.1 4.3.2 4.3.3
		MH	<p>Principle 4: Social responsibility, health, safety and employment condition</p> <ul style="list-style-type: none"> - Criterion 1: Social impact assessment - Criterion 2: Complaints and grievances - Criterion 3: Commitment to contribute to local sustainable development - Criterion 4: Employees safety and health - Criterion 5: Employment conditions - Criterion 6: Training and competency 	Office	4.4 4.4.1 4.4.2 4.4.3 4.4.4 4.4.5 4.4.6
	0930	SHM	<p>Principle 5; Environment, natural resources, biodiversity and ecosystem services</p> <ul style="list-style-type: none"> - Criterion 1: Environmental management plan - Criterion 2: Efficiency of energy use and use of renewable energy - Criterion 3: Waste management and disposal - Criterion 4: Reduction of pollution and emission including greenhouse gas - Criterion 5: Natural water resources 	Office	4.5 4.5.1 4.5.2 4.5.3 4.5.4 4.5.5
	1230		LUNCH		

	1330	SHM	Principle 6: Best practices - Criterion 1: Mill management - Criterion 2: Economic and financial viability plan - Criterion 3: Transparent and fair price dealing - Criterion 4: Contractor	Office	4.6 4.6.1 4.6.2 4.6.3 4.6.4
	1600	SHM	Report Preparation		
	1700	SHM	Closing meeting		

Note

Company Information:

- Times are approximate and will be confirmed at the opening meeting prior to commencement of the audit.
- 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.
- Ensure that the appropriate auditees are available according to the audit schedule.
- Availability of guides for the auditors.
- Prepare necessary PPE (if required) for plant visit.
- Please inform CCI if there is any objection or conflict of interest related to any of the above team members.
- You are invited to review the team members and, if necessary advise CCI of any conflict of interest. Please contact Managing Director (fleming@cciglobe.com) and Shahziela.othman@cciglobe.com MSPO Planner of CCI directly for any objection.

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Risk Assessment (Applicable for Remote Audit ONLY)

Date of Remote Audit: Not Applicable.

Audits are conducted onsite

Name of Auditor/s:

A. Management Responsibility		No = 1 Yes = 0			
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have a management person responsible for the sustainability issues?	<input type="checkbox"/>	<input type="checkbox"/>		
2	Has the company conducted the internal audit?	<input type="checkbox"/>	<input type="checkbox"/>		
3	Has the company organized Management review meeting?	<input type="checkbox"/>	<input type="checkbox"/>		
4	Has the company provided transparent information on the company's operations for the public access?	<input type="checkbox"/>	<input type="checkbox"/>		
5	Has the company kept real time monitoring records of the estate/mill operation activities? (FFB/CPO sales record)	<input type="checkbox"/>	<input type="checkbox"/>		
B. Social Aspect		No = 1 Yes = 0			
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have a policy covering the following - respect for human right, - no forced labour, - no child labour, - working condition, - wages & benefits, - non-discrimination, - freedom of association and collective bargaining *Please refer to Principle 4 Criteria 5 Indicator 14 (MSPO Standard)	<input type="checkbox"/>	<input type="checkbox"/>		
2	Has the site established a management system in place to manage the social issue policies described in question 1?	<input type="checkbox"/>	<input type="checkbox"/>		
3	Has the company resolved any complaints or grievances received from the stakeholder?	<input type="checkbox"/>	<input type="checkbox"/>		
4	During this pandemic of COVID 19, has the company established any guideline or SOP's as to follow the Majlis Keselamatan Negara (MKN) requirement? Are the SOPs updated to the latest standard?	<input type="checkbox"/>	<input type="checkbox"/>		
		No = 0 Yes = 1			
No	Questionnaire	No	Yes	Rating	Remark
5	Has the company received any complaint from stakeholder?	<input type="checkbox"/>	<input type="checkbox"/>		
6	Is there is any COVID 19 cases in the premise area?	<input type="checkbox"/>	<input type="checkbox"/>		
C. Economic Aspect		No = 1 Yes = 0			

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No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have long term financial management plan?	<input type="checkbox"/>	<input type="checkbox"/>		
2	Is there a system in place to monitor the implementation of the management plan?	<input type="checkbox"/>	<input type="checkbox"/>		
D. Environment Aspect		No = 0 Yes = 1			
No	Questionnaire	No	Yes	Rating	Remark
1	Are the milling activities affecting the surrounding communities e.g with Water Pollution or Air Pollution? Any complaint recorded in the previous review?	<input type="checkbox"/>	<input type="checkbox"/>		
2	If yes, has the Mill adequately addressed the complaint/s and resolved the issue/s?	<input type="checkbox"/>	<input type="checkbox"/>		

Additional Verification for operational sites:

Remark: If the rating for this area shown double High risk been tick, remote audit will not be proceeded. However, if the rating were click double Low or Low and High consideration for remote audit may be proceed depending on the total risk rating scored.

1	How many nonconformity has / nonconformities have been raised during the previous audit? * If more than 3 major nonconformities or total nonconformities are more than 10 findings, please tick High risk column.	LOW	<input type="checkbox"/>	HIGH	<input type="checkbox"/>
2	Have the previous nonconformities been adequately resolve with sufficient evidence? * If yes please click LOW	LOW	<input type="checkbox"/>	HIGH	<input type="checkbox"/>

Decision/ Justification		Total Score	
--------------------------------	--	--------------------	--

Total score between 0-4 : Low Risk	Total score between 5-9: Medium Risk	Total score between 10 and above: High Risk
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To be filled by Auditor: Methods and Techniques of MSPO Audit Processes being conducted via Select

NOTE:

With reference to Guidance on Remote Audits due to Covid-19 Pandemic Restrictions, Version 3 Updated Circular (22 March 2021).

AUDIT CHECKLIST			
Verification of previous audit findings			
Certificate Number	MYMS8184189	Expiry Date	1/8/2023
Stage of Previous Audit	Surveillance Year 1	Date of Audit	21-22/4/2021
No of Findings	0 Non-Conformance/s	NIL Observation/s	
Status/ Remark	Any nonconformities identified during previous audit have been corrected and the corrective action continuous to be effective.		
Verification of MSPO logo			
Review of the documents and physical observation confirms that the Company does not bear MSPO Logo in any of its official documents and signages.			
P1: Management Commitment & Responsibility			
Criterion 1	Malaysian Sustainable Palm Oil (MSPO) Policy		
Indicator	Requirement	Findings	
4.1.1.1	A policy for the implementation of MSPO shall be established	Conformity	
The management has established Mspol policy dated 01/05/2021 name as Sustainability Policy with comply the requirement and implementation. The policy was done signed and display at notice board in main office and processing plant. Sighted the evidence			
The policy is displayed at notice board and guard house which are accessible to employees and external stakeholders.			
4.1.1.2	The policy shall also emphasize commitment to continual improvement with the objective of improving the milling operation.	Conformity	
The Policy established was emphasize towards continual improvement and its stated in the policy as well.			
Criterion 2	Internal Audit		
Indicator	Requirement	Findings	
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	Conformity	
Internal Audit has planned and scheduled as procedure. The internal audit has been conducted on 15/05/2024.			
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action	Conformity	
The procedure has been established and sighted the evidence Procedure : MSPO Internal Audit Date : 29/04/2021			
4.1.2.3	Report shall be made available to the management for their review.	Conformity	
Internal audit report and findings are available and reviewed during the audit. Sighted the evidence:			
Criterion 3	Management Review		
Indicator	Requirement	Findings	

4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.	Observation
<p>The management review meeting was conducted on 15th May 2024. The minutes of meeting sighted and the agenda of meeting as follow:</p> <ol style="list-style-type: none"> 1. MSPO Internal Audit 2. Safety Issue 3. Continual Improvement Plan 		
Criterion 4	Continual improvement	
Indicator	Requirement	Findings
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities for the company.	Conformity
<p>The management has established Continual Improvement Plan. Refer on continuous improvement plan. There was some area of concern was raised in the form focus on issue social related to legal compliance, environment and social. The improvement plan is allocated in the recommendation, action plan and deadline for completion the action plan. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Continual Improvement Plan 2. Plan : Year 2024-2029 <p>Environment Aspect</p> <ol style="list-style-type: none"> 1. To identified all the schedule waste 2. To conduct water analysis annually 3. To conduct effluent water quality sample 4. To monitoring the smoke emission <p>Social Aspect</p> <ol style="list-style-type: none"> 1. To monitor the upkeep of linesite and surrounding to clean & tidy 2. To do housing inspection every quarters every week 3. To provide the proper household, water and waste management 		
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques, and for disseminating this information throughout the workforce.	Conformity
<p>The management has implemented the new system in their mill as their new technology used in operation. The mill also arranged for training and briefing conducted for the introduction and implementation for any new information and technology that feasible for the company adoption. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. To conduct Noise Risk Assessment 2. Biogas system - To capture of methane gas at ETP 3. CEMS system - To monitoring the air quality of boiler emission 4. AIS system - To record all checroll, weighing product, store record and purchase order 5. CMBR system - To polishing and treated of palm oil mill effluent POME 		
P2: Transparency		
Criterion 1	Transparency of information and documents relevant to MSPO requirements	
Indicator	Requirement	Findings
4.2.1.1	The management shall communicate adequate information to other stakeholders on environmental, social and legal issues relevant to sustainable practices in the relevant languages and form.	Conformity

It is confirmed that management has communicated sufficient information to stakeholders through e-mail, training, stakeholder meetings and others. An example of the information presented is as below:

- a) The latest Official circulation of stakeholder consultation form been distributed and collected on 29/5/2023. Referred to official letter titled as "Invitation to participate in stakholder feedback for Malaysia Sustainable Palm Oil (MSPO) and Supply Chain Standard (SCCS) 2023 Kian Hoe Plantation Berhad Coronation Palm Oil Mill" with Ref: KHP/CPOM/OTH.738 dated on 29 May 2023. It is noted that stakeholder consultation also conducted by phone call and email.
- b) Established a memo "ARAHAN TETAP UNTUK PIHAK BERKEPENTINGAN (STAKEHOLDER) referred to procedure kerja selamat version 1/2023 and after last reviwed, it is noted that the memo is remained the same.
- c) Distribute Memo to all FFB supliers and Customer. - sample : 2/06/2023 and 1/6/2023 -Memorandum to all supplier

4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.	Conformity
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During the audit, it was sighted that the company has no restriction towards the document published at the operating unit unless those prevented by the management confidentiality or disclosure information that may result negative outcomes towards the company. The workers level has been trained by the management to deliver the information towards all level and workforce operation.

Criterion 2	Transparent method of communication and consultation	
Indicator	Requirement	Findings
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders	Conformity

Verified that Kian Hoe Plantation berhad/CPOM has established procedure for stakeholder (SOP 44: Stakeholder) and procedure Complaints (SOP 30: Aduan/Complaint). Those SOP has been communicated to all stakeholders by phone call, email and official letter. Records of complaints and grievances were implemented by Complaints Form for Stakeholder/supplier and Interna

4.2.2.2	A management official shall nominated officials at the operating unit responsible for issues related to indicator 1 (4.2.2.1)	Conformity
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Noted that the management had appoint the official management representative responsible for issue related to stakeholder; sighted appointment letter for Mohamad Akmal bin Md Rosman available during audit referred to letter with dated on 1/7/202

4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	Conformity
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Sighted List of Stakeholder 2023 available during audit referred to 01/2022 with issue date 2/5/2023. It is observed that the stakeholders categorized by five (5) segments consists of Local Community, vendors/suppliers, contractors, Company representatives and government agencies/school/hospitals etc. as other interested partes. It is confirmed that all stakeholder are reacheable to contac

Criterion 3	Traceability	
Indicator	Requirement	Findings
4.2.3.1	The management shall commit itself to implement and maintain the requirements for traceability and shall establish a standard operating procedure for traceability.	Conformity

SOP for traceability has been established by CPOM revision date 14/03/2021. A clear procedure and proper guideline to mill to comply with the supply chain certification under Malaysia sustainable palm oil

4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system	Conformity
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The evidence of regular inspection by person incharge available at every consignment documents at everyday by her signature.

sighted sample adequate evidence available.

- a) Gate Pass-Security initiated and provide to transporter

- b) Grading Chit- FFB Grader initiated and Provide to transporter
- c) FFB Purchase Ticket- Weightbridge Clerk initiated and provide to transporter
- d) All Consignment document distributed to Chief Clerk. -Chief Clerk check and verified.

Sighted Traceability Checklist applies to the Kian Hoe Plantations Berhad -Coronation Palm Oil Mill which it is observed as monthly checklist organized by Mill as Traceability System Division. stated the scope & checklist for traceability is Mill Operation. Confirmed the latest checklist was in May 2023

4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system	Conformity
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Verified that CPOM has appoint Ms Koh Poh Geok (CC) as personnel in charge for traceability effective from 13 March 2018. Function perform as per PIC Traceability stated in appointment letter.

The person in charge is still the same during audit.

4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil shall be maintained.	Conformity
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Refer to the evidence of transactions for both from supplier and to the buyer provide by CPOM, it is verified that the following information are available:

1. Transactions from FFB Supplier:

- i. Non-Certified FFB Supplier
 - a)Supplier Name : AT Oil Palm Trading Sdn Bhd
 - b)Product identification : Fresh Fruit Bunch (FFB)
 - c)Quantity : 6,030Kg
 - d)Unloading/Received date: 16/07/2024
 - e)Related Transportation documentation/ Ticket No: P891994
 - f)MPOB License: 527347-015000

- ii. MSPO Certified FFB Supplier
 - a)Supplier Name : EL-Distributions Group (M) Sdn Bhd
 - b)Product identification : Fresh Fruit Bunch (FFB)
 - c)Quantity : 1,890Kg
 - d)Unloading/Received date: 16/07/2024
 - e)Related Transportation documentation/ Ticket No: P892064
 - f)MPOB License : 603382-015000

2. Palm Products dispatched to Buyer:

- i. CPO dispatched as uncertified product
 - a)Buyer Name : Pacific Oils Fats Industries Sdn Bhd
 - b)Product identification : Crude Palm Oil (CPO)
 - c)Quantity : 45,180Kg
 - d)Unloading/Received date: 27/07/2024
 - e)Related Transportation documentation/ Ticket No: CPO41389

- ii. PK despatched as uncertified products
 - a)Supplier Name : Jin Lee (Oil Mills) Sdn Bhd
 - b)Product identification : Palm Kernel (PK)
 - c)Quantity : 40,940Kg
 - d)Unloading/Received date: 21 April 2021
 - e)Related Transportation documentation/ Ticket No: S081983

P3: Compliance to Legal Requirements

Criterion 1	Regulatory requirements	
Indicator	Requirement	Findings

4.3.1.1.	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations	Conformity
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The management has established list of permit and licence for monitoring and update all permit and license under statutory requirement that related on national laws and regulation. Sighted the evidence:

License & Permit

1. DOE: Lesen Menduduki atau Menggunakan Premis : No 004686 : Expired 30/06/2024
2. DOE: Lesen Pelanggaran Udara : No 005332 : Expired 05/06/2021, noted that renewal has been accept by DOE on 26/4/2022 and still in progress
3. DOE: Jadual Pematuhan : No 004686 : Expired 30/06/2025
4. MPOB: Lesen MPOB : No 500057504000 : Expired 31/01/2025
5. BAKAJ: Lesen Air Sungai : No 08/A/KLG/008 : Expired 31/12/2024
6. FARMASI: Permit Puchase Sodium Hydroxide : Expired 31/12/2024
7. SURUHANJAYA TENAGA: Lesen Pepasangan Persendirian : No 45250 : Expired 21/09/2025
8. DOSH : Perakuan Kelayakan - Boiler : PMD JH/20 128574 : Expired 13/06/2025
9. KPDNHEP: Permit Barang Kawalan Berjadual (Minyak Diesel), Expired 2/4/2025

Compentecy License

1. STEAM ENGINEER : Perakuan Kebolehan : Grade 1
2. BOILERMAN : Perakuan Kebolehan : No 023951 : Registered 04/02/2003 : 1st Grade
3. BOILERMAN : Perakuan Kebolehan : No 026980 : Registered 16/03/2005 : 1st Grade
4. CHARGEMAN : Perakuan Penjaga Jentera : No PJ1110138 : Registered 08/10/2012 : A4 Grade
5. AESP : Authored Entrance Standby Person Serial No: NW-SRO-AE-2660-S Expires 9/6/2022
6. FFB GRADER : Penggred Buah Kelapa Sawit : No 01132
7. CEPswAM : Certified Person Schedule Waste Management : No 199487
8. CEPPOME : Certified Person Palm Oil Mill Effluent : No 2011758

4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register	Conformity
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The management has established List of Legal Register for all operations follow the applicable local, state, national and ratified international laws and regulations. The list of legal register has been prepared by sustainability team. Sighted the evidence:

1. Document : List of Legal Register
2. Version : 1/2018
3. Issued Date : 15/3/2018
4. Review date: 10/5/2023

The list of register includes all of laws and regulations as follow :

1. Child & Young Person Employment Act 1966
2. Employment Act 1955
3. Environment Quality 1974
4. Malaysian Palm Oil Board Act 1998
5. Factory & Machinery Act 1967
6. Minimum Wages Order 2018
7. OSH Act 1994
8. Passport Act 1966
9. Fire Services Act 1988
10. Immigration Act 1959

4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	Conformity
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Verified that the management had updated list of legal register on 10/5/2023.

4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	Conformity
<p>Management has appointed Mr. Mohamad Akmal Bin Md Rosman as a person responsible to monitor compliance and to track and update the changes in regulatory requirements as seen in letter of appointment dated 1/7/2020.</p> <p>Refer on the appointment letter it was allocation of task for the responsible person. The function that required to perform as follows:</p> <ol style="list-style-type: none"> 1. Investigate any complaint from stakeholders 2. To update record of inspection 3. To communicate with local authority 4. To review and update List of legal register 5. To ensure all compliance 		
Criterion 2	Land used right	
Indicator	Requirement	Findings
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users	Conformity
<p>The management ensure that palm oil milling activities do not diminish the land use right of other users by possessing the legal land title. The mill also has installed perimeter fencing surrounding of mill. No land dispute during the audit.</p>		
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.	Conformity
<p>The management has provide the legal ownership of the land. It show that the mill build in legal perimeter area and not diminish the rights of other user. Sighted the evidence :</p> <ol style="list-style-type: none"> 1. Document : Land Title Hak Milik Sementara 2. Daerah : Kluang Johor 3. No PT : PTD 59738 & PTD 59739 4. Luas Sementara : 484 Hektar & 61 Hektar 5. Jenis Penggunaan Tanah : Pertanian 6. Quit Rent payment : Rm 67,760 (Resit 1302230302610075) 		
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	Conformity
<p>Verified that the boundary mark was demarcated by road and fencing surrounding the palm oil mill area.</p>		
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).	Conformity
<p>As to date, no land disputes issue been recorded.</p>		
Criterion 3	Customary rights	
Indicator	Requirement	Findings
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being	Conformity

	threatened or reduced.	
Palm oil mill not operated in the customary right land		
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available	Conformity
Palm oil mill not operated in the customary right land		
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	Conformity
Palm oil mill not operated in the customary right land.		
P4: Social Responsibility, Health, Safety and Employment Condition		
Criterion 1	Social impact Assessment (SIA)	
Indicator	Requirement	Findings
4.4.1.1	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones	Conformity
Social Impact Assessment was conducted on 17-18 MAC 2018 by external consultant. The management plan been established and monitored.		
Criterion 2	Complaints and grievances	
Indicator	Requirement	Findings
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented	Conformity
<p>The management has established the communication procedure with the relevant stakeholders. It was explain the complaint process, complaint form and flowchart to make a complaint. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Complaint Procedure 2. Reference : 01/2020 3. Issued Date : 1/1/2020 <p>The management provide training to the worker regarding of complaint and grievances procedure. During audit, observed that management has been communicated with the worker regarding of complaint procedure during training session. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Training Document 2. Date : 7 May 2024 3. Venue : Main Office 4. Observation : Training to all mill staff, workers & outsiders 		
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	Conformity
<p>The management has established the communication procedure with the relevant stakeholders. It was explain the complaint process, complaint form and flowchart to make a complaint. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Complaint Procedure 2. Reference : 01/2020 3. Issued Date : 1/1/2020 <p>Refer on sample of complaint from internal worker. it show the management has been taken the corrective action with effective and timely. Sighted the evidence.</p>		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	Conformity

<p>The management has been established complaint form. The complaint form has provided for employees and also affected to stakeholder which is can make any complaint. The complaint form can get it in the main office. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Complaint & Grievances Form 2. Reference : 1/2020 3. Issued Date : 1/1/2020 <p>The management has made available complaint form at the guard house where employees and affected stakeholders can make a complaint.</p>		
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time	Conformity
<p>The management has established the communication procedure with the relevant stakeholders. It was explain the complaint process, complaint form and flowchart to make a complaint. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Complaint Procedure 2. Reference : 01/2020 3. Issued Date : 1/1/2020 <p>Interview with the workers confirmed that they are aware of that complaints or suggestions can be made at any time. Sighted available complaint form display at mill office.</p>		
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	Conformity
<p>The management has established the communication procedure with the relevant stakeholders. It was explain the complaint process, complaint form and flowchart to make a complaint. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Compalint Procedure 2. Reference : 01/2020 3. Issued Date : 1/1/2020 4. Review date : 01/01/2022 <p>Evidence of complain sighted and recorded.</p>		
Criterion 3	Commitment to contribute to local sustainable development	
Indicator	Requirement	Findings
4.4.3.1	Palm oil mill should contribute to local development in consultation with the local communities. Where the mills in an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.	Conformity
<p>The management has contributed to local development in consultation with the local communities. During audit time, they are recorded the CSR programme are made with surrounding community. At same time interviewed with worker, they are also mentioned company had done CSR program. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. CSR No. 1 - Donation to Pertubuhan Penganut Dewa Wu Long Kong 2. CSR No. 2 - Donation To Rotary Club ogf Kluang 3. CSR No. 3 - Persatuan Silat Kebangsaan Daerah Kulai (Baru) 4. CSR No. 4 - Donation JPkk Kampung Bentong 		
Criterion 4	Employees safety and health	
Indicator	Requirement	Findings
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented	Conformity

The management has established an occupational safety and health policy and plan has documented, effectively communicated and implemented. During interview with worker, they are mention that management had done briefing regarding on safety policy and safety requirement through morning master and training section. Sighted the evidence:

1. Document : Safety Policy
2. Signed : Chairman
3. Date : 14 March 2018
4. Training Policy : 25th May 2024

The management has displayed policies and other management documents on notice board as a mean of communication.

4.4.4.2	The occupational safety and health plan shall cover the following:	
a) A safety and health policy, which is communicated and implemented		Conformity
<p>The management has established an occupational safety and health policy and plan has documented, effectively communicated and implemented. During interview with worker, they are mention that management had done briefing regarding on safety policy and safety requirement through morning master and training section. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Safety Policy 2. Signed : Chairman 3. Date : 14 March 2018 4. Training Policy : 21 October 2013 <p>The management has displayed policies and other management documents on notice board as a mean of communication.</p>		
b) The risks of all operations shall be assessed and documented		Observation
<p>The management has monitoring and established the risk of asesment in mill as follows:</p> <ol style="list-style-type: none"> 1. CHRA, Ref No: JKPP KIM 127/453/6 (130, Date of Assessment: 26th Feb 2024 2. BOUNDARY NOISE MONITORING, Date of assessment: 19/11/2023 3. CHEMICAL REGISTER updated as at May 2024 5. NOISE RISK ASSESSMENT, Date of assessment: 15/12/2023 6. AUDIOMETRIC TEST, Date of testing: 11/3/2024 7. HIRARC, last conducted on 15 April 2023 8. CHEMICAL EXPOSURE MONITORING, Date of assessment: 7/8/2023 		
c) An awareness and training programme which includes the following requirements for employees exposed to chemical used at palm oil mill:		Nonconformity
<ol style="list-style-type: none"> i) all employees involved shall be adequately trained on safe working practices; and ii) all precautions attached to products shall be properly observed and applied. <p>Training plan has been established and well planned.</p> <ol style="list-style-type: none"> 1. Taklimat Keselamatan dan Latihan Semua Procedure Kerja Selamat Kepada Pekerja. - 21hb Mei 2024 2. Latihan Penerangan Keselamatan Tempat Kerja - 21/05/2024 		
d) The management shall provide the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).		Observation
<p>The management has maintained record of issuance the Personal Protective Equipment (PPE) for every employee. The record maintained by Store keeper.</p> <p>The PPE training also has been conducted to all related personal on 16th Jan 2024.</p> <p>OBS 1:</p> <p>4.4.4.2 (D)</p> <ol style="list-style-type: none"> 1. Found Rotating part at ETP pond was not fully covered. 		

<p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p>	<p>Observation</p>
<p>The management has established the procedure on handling chemical which is purposely to ensure safe handling of chemical during working. The procedure was describe regarding on handling of chemical at area that exposed to chemical. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Safe Working Procedure (Keselamatan) 2. Reference : 01/2020 3. Issued Date : 1/1/2022 <p>OBS 2: 4.4.4.2 (E)</p> <ol style="list-style-type: none"> 1. There is no Safety Data Sheet display at the chemical storage area. 2. There is empty chemical container improper stored at laboratory area. 	
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p>	<p>Conformity</p>
<p>.The management has appoint En. Mohamad Akmal Bin Md Rosman dated 7th December 2023.</p>	
<p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded.</p>	<p>Observation</p>
<p>The management has conducted safety and health committee meetings which were attended by the chairman, secretary, employer representatives and employee representatives. Sighted the following meeting minutes in year 2024:</p> <ol style="list-style-type: none"> 1. Minute of Safety and Health Committee on 15/05/2024 2. Minute of Safety and Health Committee on 20/3/2024 	
<p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p>	<p>Observation</p>
<p>The management has established accident and emergency procedures and instructions clearly understood by all employees. The procedure is describe on the process flow of emergency case such fire, accident and first aid. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Safe Working Procedure (Keselamatan) 2. Reference : 01/2020 3. Issued Date : 01/01/2022 <p>Sighted the report of training for handling of fire fighting equipment Date: 18/09/2023 Trainer: Jabatan Bomba Dan Penyelamat Malaysia (Balai Bomba Kluang)</p> <p>OBS 3: 4.4.4.2 (H)</p> <ol style="list-style-type: none"> 1. There is insufficient fire extinguisher at line site area (compound) 	
<p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite</p>	<p>Conformity</p>

j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.		Conformity
<p>Confirmed that accident report JKPP 8 was submitted on 1/1/2024 for calendar year 2023. Verified that no accident reported for year 2023. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document: Akuan Penerimaan Pendaftaran JKPP 8 2. Reference No: JKPP 8/154737/2024 3. Date: 12/1/2024 <p>There is 2 accident occurred in 2023 reported.</p>		
Criterion 5	Employment conditions	
Indicator	Requirement	Findings
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees	Conformity
<p>The management has established policy on good social practice regarding human rights in respect of industrial harmony. The policy has been signed by the top management and effectively communicated to the employees. The policy also was display at notice board in the process plant and main office. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Social & Human Right Policy 2. Signed : Chairman 3. Date : 14 March 2018 <p>The management has displayed policies and other management documents on notice board as a mean of communication.</p>		
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.	Conformity
<p>The management has established policy on good social practice regarding human rights in respect of industrial harmony. The policy has been signed by the top management and effectively communicated to the employees. The policy also was display at notice board in the process plant and main office. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Social & Human Right Policy 2. Signed : Chairman 3. Date : 14 March 2018 <p>The content in the policy was stated as follows :</p> <p>B) To implement fair and reasonable working contract and requirement</p> <p>C) To practices free of discrimination on race, gender, nationality, religion and political review</p>		
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.	Conformity
<p>The management has ensured that the employees' pay and conditions met legal or industry minimum standards by establishing contract agreement with them.</p> <p>Verified the following employees' salary slips:</p> <ol style="list-style-type: none"> 1. Staff No: F73; Gross salary: RM 3582.83 2. Staff No: F30 ; RM 4009.94 3. Staff No: F-113; Gross salary: RM 2168.87 		

4. Staff No: F-114; Gross Salary : RM3,075.39		
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee	Conformity
Sighted the sample of agreement. 1. Muhammad Aiman Hamin Bin Zamri (Basic Salary Rm 1500) 2. Deb Raj Bantha (Basic Salary Rm 1500)		
4.4.5.5	The management shall establish records that provide an accurate overview of the employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.	Conformity
The management-maintained records and list of employees in the "Payroll" system. The records include details such as employee code, name, address, position, IC, date join, and gross pay.		
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records	Conformity
Verified the following contract agreement signed by both employer and employees 1. Employee Ref No: F73, Signed on: 9/5/2022 Contract of Emplment for foreign worker: 1. Name: Beb Raj Bantha Signed on 3/2/2020		
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	Conformity
Management has implemented the punch card system to monitor time recording and working hours for staffs and workers respectively. Overtime for workers is updated by office.		
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement	Conformity
The management has established the contract agreement between employee. Refer on the contract agreement it was stated the time records and working hours that's meet with legal regulation. Sighted the evidence: Local Employee 1. Document : Contract Agreement 2. Category : General worker 3. Reference : 728 4. Working Hour : 8 Hours / Shift 5. Working Time : 7am - 3pm		
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements	Conformity
Verified the following employees' salary slips, confirmed that wages and overtime payment in line with legal regulations:		

<p>Verified the following employees' salary slips:</p> <ol style="list-style-type: none"> Staff No: F73; Gross salary: RM 3582.83 Staff No: F30 ; RM 4009.94 Staff No: F-113; Gross salary: RM 2168.87 Staff No: F-114; Gross Salary : RM3,075.39 		
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions	Conformity
<p>The management has provide the social benefits to employees. It inculdes incentive based on their performance of working and medical care. Sighted the evidence</p> <ol style="list-style-type: none"> Benefit 1 - Hard working incentive RM50 : If achieve target Benefit 2 - Shift allowance RM51.50 per month Benefit 3 - Panel clinic for staff Benefit 4 - Panel clinic for worker Benefit 5 - Transport allowance RM100 for exexecutive Benefit 6 - Meal allowance at canteen per month 		
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.	Conformity
<p>The management as provided the quarters for employee with the basic aminities and facilities. During site visit it was observed the basic facilities was provide by the company. Sighted the evidence:</p> <ol style="list-style-type: none"> Facilities 1 : Quarters for worker, staff and executive Facilities 2 : Surau, tample, canteen, futball field, badminton court. Aminities 1 : Water supply is free Aminities 2 : Electric supply is free <p>Verified latest housing inspection was conducted on 08/7/2024 and inspection is conducted weekly basis.</p>		
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassmt and violence at the workplace	Conformity
<p>The management has established policy to prevent the sexual harassmt. The policy has been signed by the top management and effectively communicated to the employees. The policy also was display at notice board in the process plant and main office. Sighted the evidence:</p> <ol style="list-style-type: none"> Document : Sexsual Harassment Policy Signed : Chairman Date : 14 March 2018 		
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.	Conformity
<p>The management has established policy on good social practice regarding human rights in respect of industrial harmony. The policy has been signed by the top management and effectively communicated to the employees. The policy also was display at notice board in the process plant and main office. Sighted the evidence:</p> <ol style="list-style-type: none"> Document : Social & Human Right Policy Signed : Chairman Date : 14 March 2018 <p>The workers are allowed to join UNION.</p>		

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4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.	Conformity
The management has established policy on good social practice regarding human rights in respect of industrial harmony. The policy has been signed by the top management and effectively communicated to the employees. The policy also was display at notice board in the process plant and main office. Sighted the evidence: 1. Document : Social & Human Right Policy 2. Signed : Chairman 3. Date : 14 March 2018		
Criterion 6	Training and competency	
Indicator	Requirement	Findings
4.5.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.	Conformity
The management has established and documented the Training Plan for year 2024 which includes training as follows: 1) Supply chain certification traceability - planned in Apr 24 2) MSPO & SCCS - planned in monthly 3) Laboratory management - planned in Jun 24 4) SOP Loading ramp - planned in Apr 24 & Aug 24 5) SOP Kernel recovery - planned in Jun 24 & Oct 24 6) SOP Clarification & depericarper - planned in May 24 & Sept 24 7) SOP Sterilizer & resolving sterilizer - planned in Apr 24 & Aug 24 & et		
4.5.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	Conformity
The management has established and maintained the Training Matrix year 2024-2028 which identified type of trainings required for each designation of work		
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.	Conformity
Noted the training conducted for year 2023 - 2024 have been documented. Verified the training record as below : 1. Taklimat keselamatan dan Latihan semula prosedur keaja selamat kepada pekerja date on 21/05/2024 2. Latihan pemahaman kesihatan dalam waktu bekerja date on 11/03/2024 3. Latihan penggunaan dan penyerahan alat keselamatan (PPE) date on 16/01/2024 4. Latihan penggunaan alat bantuan awal kecemasan (First aid kit) date on 17/04/2024 5. Taklimat kemasukan pekerja asing dan minggu suai kenal dated on 01/02/2023 6. Penerangan arahan tetap (kebolehesanan) traceability date on 20/04/2023 7. Latihan pengurusan sort buangan terjaudal date on 31/05/2023 8. Taklimat untuk pekerja batu (Pengenalan Syarikat) dated on 22/12/2023 9. Pengendalian persijilan minyak sawit mampan Malaysia (MSPO) date on 25/10/2023		

P5 Environment, Natural Resources, Biodiversity and Ecosystem Services		
Criterion 1	Environmental management plan	
Indicator	Requirement	Findings
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.	Conformity
<p>The management has established policy on environment. The policy has been signed by the top management and effectively communicated to the employees. The policy also was display at notice board in the process plant and main office. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Environment Policy 2. Signed : Chairman 3. Date : 14/3/2018 		
4.5.1.2	The environmental management plan shall cover the following: <ol style="list-style-type: none"> a) An environmental policy and objectives. b) The aspects and impacts analysis of all operations 	Conformity
<p>The management has established Environment Management and Improvement Plan (2024-2028). The plan been sighted.</p>		
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.	Conformity
<p>The plan has established by program and objective as follow :</p> <ol style="list-style-type: none"> 1. No open burning 2. No discharge of oily water 3. Ceramic Membrane (CMBR) monitoring 4. To identify scheduled waste. 		
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan	Conformity
<p>Positive to be implemented were included in the Environmental Management & Improvement Plan as per finding in 4.5.1.3</p>		
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.	Conformity
<p>The training plan for year 2024 has been established. Sample of training conducted is as follow :</p> <ol style="list-style-type: none"> 1. Latihan Penerangan Keselamatan Tempat Kerja - 21/05/2024 2. Latihan Kehadiran Latihan Penerangan Prosedure Pengendalian Bahan Kimia - 21/11/2023 		
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed	Conformity
<p>It is noted that the management has conducted latest EPMC and ERCMC meeting on 13th May 2024. Sighted the minute meeting as evidence.</p>		
Criterion 2	Efficiency of energy use and use of renewable energy	
Indicator	Requirement	Findings
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	Conformity

The management has established the records of consumption for diesel and electricity. This record purposely to monitoring the consumption of this energy for their operation. Sighted the evidence:

Diesel Consumption

1. Document : Diesel Fuel Checklist
2. Financial Year : 2023
3. Total Used : 1381522 liter/year

Electricity Consumption

1. Document : Suruhanjaya Tenaga
2. Financial Year : 2023
3. Total TNB Used : 578,942 kWh
4. Total Steam Turbine Generated: 12,206,880 kWh

4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations.	Nonconformity
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The management has monitored the diesel energy consumption and there is baseline figure monitored accordingly . The evidence was sighted.

4.5.2.3	The use of renewable energy should be applied where possible	Conformity
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It is confirmed that the management uses the Steam Turbine to generate electricity for the use of the Mill operation. The management also had utilized waste derived from FFB process (fiber and kernel shell) as source of combustion to generates electricity.

Criterion 3	Waste management and disposal	
Indicator	Requirement	Findings
4.5.3.1	All waste products and sources of pollution shall be identified and documented.	Conformity

The management has established the waste management plan which is to identified the sources of waste produced and the proper disposal of waste. Sighted the evidence:

1. Document : Waste Management Plan
2. Plan Year : Year 2023

Waste Identification

1. Shedule waste : SW 305, SW 306, SW 322, SW 409, SW 410
2. Domestic waste : Rubbish
3. Industrial waste : Scrape metal, EFB, CMBR Waste, POME

4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	Conformity
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The management has established the waste management plan which is to identified the sources of waste produced and the proper disposal of waste. Sighted the evidence:

1. Document : Waste Management Plan
2. Plan Year : Year 2023

Waste Identification

1. Shedule waste : SW 305, SW 306, SW 322, SW 409, SW 410
2. Domestic waste : Rubbish
3. Industrial waste : Scrape metal, EFB, CMBR Waste, POME

4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	Conformity
<p>The management has established the shedule waste handling procedure. The procedure was describe regarding on handling the schedule waste from generate schedule waste, storage schedule waste and disposal of schedule waste. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Safe Working Procedure (Buangan Terjadual) 2. Reference : 01/2020 3. Issued Date : 14/03/2021 <p>It is confirmed that the inventory for the scheduled waste has been registered in eSWIS. Inventory of SW for month of November 2023 is checked and verified. File Ref no: JAS.JKL.600-3/1/37</p> <p>The mamagement also comply with the compliances (CepSwam) :</p> <ol style="list-style-type: none"> 1. Mohd Naquiddin bin Abu Bakar (CepSWaM/04854) 2. Nur Amalina Natasha Bte Rosli (CePSWaM/04863) 		
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	Conformity
<p>The management has provided the proper handling of domestic waste. It was observed that management has provide the rubbish bin and rubbish pit at housing area. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Waste Management Plan 2. Observation : Rubbish Pit & Rubbish Bin 3. Collection : Every Day 		
Criterion 4	Reduction of pollution and emission	
Indicator	Requirement	Findings
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent	Conformity
<p>The management has identified the activities for schedule waste, solid waste and effluent. It was recorded and keep the record produced in the filling system. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document 1 : Schedule waste inventory & diposal record 2. Document 2 : Solid waste record & disposal record 3. Document 3 : POME produced record & analysis record 		
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented	Conformity
<p>The management has take action to reduce the pollution and the action is as follow:</p> <ol style="list-style-type: none"> 1. Install 1 unit Durag 290 Dust Analyzer 2. 1 unit CEMS System <p>Dated calibration on 15-Feb - 15- May 2024.</p>		

4.5.4.3	Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.	Conformity
<p>Verified the Online Environmental Report for the effluent discharge reported Quarterly. The sampling report conducted by Eurofins NM Laboratory Sdn. Bhd.</p> <p>Sample date: 09/01/2024 Result Final Discharge: pH Value: 9.2 BOD at 30°C: 110 COD: 1300 Total solids: 6010 Suspended Solids: 348 Oil and Grease: 2 Ammoniacal Nitrogen: 107 Total Nitrogen: 166</p>		
Criterion 5	Natural water resources	
Indicator	Requirement	Findings
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	Conformity
<p>The management plan has established the waster management plan. The plan is purposely to monitoring the water quality, consumption of water and reducing the waster pollution. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Water Management Plan 2. Plan Year : Year 2024 3. Issued date : 20/07/2023 		
a)	Assessment of water usage and sources of supply.	Conformity
<p>It is confirmed that the source of water supply for Mill operation is from the nearest river. Water intake records are recorded daily and will be submitted to the Badan Kawal Selia Air Johor (BAKAJ)</p>		
b)	Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities	Conformity
<p>The management has conducted upstream and downstream water testing as stated in Syarat-Syarat Lesen. The sample of water was sent to third laboratory for testing. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Test Report 2. Report No: AR-22-QB-002384-01 3. Date : 25/5/2022 4. Parameter : PH, BOD, Dissolved Oxygen, COD, Total Suspended Solid, Oil and Greas, Ammoniacal Nitrogen, Total Nitrogen. <p>Based on the above test report, confirmed that no negative impact into the natural waterways.</p>		
c)	Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).	Conformity
<p>The management plan has established the waster management plan. The plan is purposely to monitoring the water quality, consumption of water and reducing the waster pollution. Sighted the evidence:</p> <ol style="list-style-type: none"> 1. Document : Water Management Plan 2. Plan Year : Year 2024 		
4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations.	Conformity
<p>Verified the Online Environmental Report for the effluent discharge reported Quarterly. The sampling report conducted by Eurofins NM Laboratory Sdn. Bhd.</p> <p>Sample date: 09/01/2024</p>		

Result Final Discharge:
 pH Value: 9.2
 BOD at 30°C: 110
 COD: 1300
 Total solids: 6010
 Suspended Solids: 348
 Oil and Grease: 2
 Ammoniacal Nitrogen: 107
 Total Nitrogen: 166

P6: Best Practices

Criterion 1	Mill management	
Indicator	Requirement	Findings
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	Conformity

The management has established standard operating procedure. The procedure was documented and some of procedure displayed at notice board in process plant and main office. Sighted the evidence:

1. Document : Safe Working Procedure
2. Reference : 01/2020
3. Issued date : 01/01/2020

The standard operating procedure it is cover for all operation as per below :

1. SOP Keselamatan
2. SOP First Aid
3. SOP Kenderaan
4. SOP Traceability
5. SOP Audit Dalaman
6. SOP Aduan & Runggutan
7. SOP Operasi Kilang

4.6.1.2	All palm oil mills shall implement best practices.	Conformity
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During the mill walkabout, the mill is in processing operation and found the mill has implemented the best practices such as :

1. Total processing of FFB in year 2023 are 430,664.92 mt, not exceeding the permissible limit in MPOB license which is 580,000 mt.
2. Implementing the indication light for incoming and outgoing lorry at weighbridge.
3. Instalation the roofing at EFB storage as required by authority.
4. Using machine to extract the DOBI testing instead of using conventional testing.
5. ESP commissioning since 2022.
6. Biogas extraction from the effluent treatment and sold the energy to Gas Malaysia.
7. Recycle fiber and shell as boiler combustion fuel.
8. Maintaining the Continuous Emission Monitoring System (CEMS)
9. Maintaining the final discharge signage and

Criterion 2	Economic and financial viability plan	
Indicator	Requirement	Findings
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.	Conformity

The management has established the budgeting to demonstrate the economic and financial through longterm planing. It was observed that management provide the budget annually by determine the cost of operation, cost of production, cost of labour, cost of material and cost of maintenance. Sighted the evidence:

1. Document : Budget & Capex
2. Financial year : Year 2024

Budget Allocation Plan		
1. Electricity Cost		
2. Station Cost		
3. CAPEX Cos		
Criterion 3	Transparent and fair price dealing	
Indicator	Requirement	Findings
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented.	Conformity
For the CPO and Palm Kernel product, the mill had maintained the purchase contract issued by the customer as seen the following sample		
<p>Buyers: Pacific Oils & Fats Industries Sdn Bhd Confirmation no : V24071801 (KHP/09/07/24) Seller : KIAN HOE PLANTATIONS BERHAD Buyer : Pacific Oils & Fats Industries Sdn Bhd Description of Oil : CPO Delivery Period : July 2024 Quantity : 1,000 MTs Specification : FFA 5% max. M&I 0.25% max. DOBI value : 2:31(load basis) Weights/Analysis : Final at buyer's factory ... Price : RM 4,030.00/mt. Payment : Immediately after delivery. Remarks : As per PORAM/MPOA domestic contract Commission : RM2.00 PMT</p> <p>Buyers: Palm Intelligence Services Sdn Bhd Our Conf No : PLM 17121 Seller : Kian Hoe Plantations Berhad. Buyer : Mewaholeo Crude Palm Oil in buld Commodity : CPO Quantity : 1,000/mt. Specs : FFA 5% max, M&I 0.25% max (load basis), Dobi value basis 2.31 (load basis) Wts./Anaylsis : Final at seller's factory. Collection : July 2024 Price : RM4038/mt delived buyer's factory. Payment : Before collection. Other terms : As per PORAM/MPOA domestic ctr.</p> <p>Buyers: Palm Intelligence Services Sdn Bhd Our Conf No : PLM 17120 Seller : Kian Hoe Plantations Berhad. Buyer : Premium Vegetable Oils Sdn Bhd Commodity : Palm Kernel Quantity : 300/mt. Specs : As per MEOMA specs Wts./Anaylsis : Final at seller's factory. Collection : August 2024 Price : RM2900/mt ex mill Payment : Before collection. Other terms : As per MEOMA domestic ctr.</p>		
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in a timely manner	Conformity

Reffering to 4.6.3.1, it is evident that all parties understand the contractual agreements they enter into, and that contracts are fair, legal and transparent. Interview with parties concerned confirmed that business practices with local businesses were conducted in a fair and transparent manner. It was also verified that payments to contractors and other service providers are paid within the period specified in the contract agreement		
Criterion 4	Contractor	
Indicator 1	Requirement	Findings
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO	Conformity
The management has established safety & rule agreement before entry the mill. The contractor shall follows the mill regulation that stated in the agreement. Sighted the evidence: 1. Document : Panduan & Arahan Tetap Keselamatan 2. Date : 22 April 202		
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	Conformity
For any contract works in the mill, the mill management will issued out the Work Order and Work Enquiry Form to the contractor. In the form, is include the sentence of "Comply with MSPO Standard". Sighted the evidence of work enquiries form "3009" dated 11/07/2024 to Seng Huat Welding & Construction for work repair cages & trolley.		
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required	Conformity
The management has accepted the MSPO Auditor to verified the assessment by doing the physical inspection. It was observed the management has provide the safety & rule agreement before entry the mill premises. Sighted the evidence: 1- Document: Panduan & Arahan Tetap Keselamatan 2. Date: 22 April 202		

Audit Findings	
OBS :	
4.4.4.2 (D) 1. Found Rotating part at ETP pond was not fully covered.	
4.4.4.3 (E) 2. There is no Safety Data Sheet display at the chemical storage area. 3. There is empty chemical container improper stored at laboratory area.	
4.4.4.2 (H) 4. There is insufficient fire extinguisher at line site area (compound)	

During the assessment 2 nonconformities were identified.

All Non-conformance will be further detailed in CAR Form # CCI-QP-07-3B

Note:

The assessment has been assessed and summary of the findings by Principle and Criteria – MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General principles for Palm Oil Mills.