

# MSPO SCC CERTIFICATION REPORT

GREEN EDIBLE OIL SDN BHD

CERTIFICATION AUDIT

Date: 29/04/2019

TUV NORD (Malaysia) Sdn Bhd  
No. 9F-1A, 9<sup>th</sup> Floor, Tower 2 @ PFCC  
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# MSPO Supply Chain Certification Report

Company Name: Green Edible Oil Sdn Bhd

Certifying Unit: Green Edible Oil Sdn Bhd

Client Number: 92-106

Audit Type: Certification Audit



## 1. INTRODUCTION

COMPANY DETAILS	
Certified Company name:	Green Edible Oil Sdn Bhd
Address:	Lot 6, Block 44, Leboh Tiga, 90000 Sandakan, Sabah, Malaysia
Name of responsible person:	Mr. Abdul Hamid Kimar
Contact number of responsible person:	+6013 855 4356
Email of responsible person:	<a href="mailto:ahk@greenedibleoil.com.my">ahk@greenedibleoil.com.my</a>
Type of company for certification:	Single site
Type of Activity	Refinery and Trader for palm oil products

AUDIT DETAILS	
Lead Auditor:	Cheong, Chun Yuen (Robert)
Auditor(s):	Mohamad Norhisham Mohd Salleh
Date(s) of audit:	12/03/2019
Audit type:	Certification Audit
Proposed date(s) of next audit:	12/01/2020
MSPO Module Audited	SG & MB

SCOPE OF CERTIFICATION
Production for Refined Palm Oil (RBDPO), PFAD, Stearin, Olien, Palm Methyl Ester (PME) Trading of CPO

CERTIFICATE DETAILS	
Certified Client Details	Green Edible Oil Sdn Bhd
Certificate Number:	04 300 92 106
Module:	SG & MB
Validity of certificate starts:	29/04/2019
Validity of certificate ends:	28/04/2024
Date of first certification:	29/04/2019
Other Certification:	RSPO SCC, ISCC EU & PLUS, ISO 9001:2015, HACCP

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SUBCONTRACTING*			
Name	Address	Subcontract Activity	Visited during the audit
Sawit Bulkiers Sdn Bhd	Lot 47, Sawit POIC, FASA 1, Jalan Seguntor, Batu Sapi, 90719 Sandakan Sabah Malaysia	Storage tanks, bulking facilities and oil pipelines	12/03/2019

Note \* - only for activities concerning the processing or production of MSPO certified PO or PO products

Module SG Volume Information							
Start date of volume reporting		NA					
End date of volume reporting		NA					
Type of Palm Products	CPO	RPO	Stearin	Olien	PME	PFAD	Others
Last Year Certified Volume sold (mt)	0	0	0	0	0	0	0
Last Year Volume sold as conventional (mt)	0	0	0	0	0	0	0

Module MB Volume Information							
Start date of volume reporting		NA					
End date of volume reporting		NA					
Type of Palm Products	CPO	RPO	Stearin	Olien	PME	PFAD	Others
Last Year Certified Volume sold (mt)	0	0	0	0	0	0	0
Last Year Volume sold as	0	0	0	0	0	0	0

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conventional (mt)							
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### Suppliers Information

Name	Address	Product	Volume	Module	Certificate Number
NA	NA	NA	NA	NA	NA

### Buyers Information

Name	Address	Product	Volume	Module	Certificate Number
NA	NA	NA	NA	NA	NA

## GENERAL CHAIN OF CUSTODY REQUIEREMENTS

Clause	Requirement	Findings & Comments	Conformity Yes / No
<b>5.1</b>	<b>Sustainability Policy</b>		
5.1.1	A sustainability policy shall be established by the organisation to demonstrate its commitment towards the sustainable production of certified palm oil products.	<p>Green Edible Oil (GEO) adopted KHB group Sustainability Policy dated 02/01/2018 with a statement;</p> <p>Committed to adhere to all relevant laws, RSPO, ISCC and MSPO certification principles and criteria that will ensure a sustainable future and continuous improvement.</p> <p>However, the policy does not include commitment towards the sustainable production of certified palm oil products</p>	NC 1
5.1.2	The policy shall be communicated to the employees, suppliers, outsourced contractors, customers and relevant stakeholders.	<p>A group sustainability policy dated 02/01/2018 is display at the main office notice board.</p> <p>However the records of communication to brief internal staff, operators and external outsourced logistics contractors is not available.</p>	NC2
<b>5.2</b>	<b>Management Representative</b>		
5.2.1	The organisation shall appoint a member of the management who, irrespective of other responsibilities, shall have overall responsibility and authority for the organisation's MSPO SCCS management.	<p>The Assistant Sustainability Manager is the appointed person responsible for managing the overall supply chain system.</p> <p>Refer organisation chart doc. No. GEO-SM/MM-01/A01 dated 01/03/2019</p>	Yes
<b>5.3</b>	<b>Record Keeping</b>		
5.3.1	The organisation shall establish and maintain accurate and up-to-date records to provide evidence of conformity in the implementation of MSPO SCCS. The records shall be maintained for a minimum period of three (3) years.	<p>GEO has established SOP for Control of records Doc. No: GEO-GP-P03 rev 5 dated 01/03/2019 paragraph 5.7 states 10 years.</p> <p>There are no MSPO palm products purchased and sold. Therefore no documents and data captured.</p> <p>Sighted other schemes contracts, sales and invoices for year 2014 and 2016 are maintained according to the SOP retention period of records.</p> <p>The retention of records for MSPO will be review during next audit.</p>	Yes
<b>5.4</b>	<b>Procedures</b>		

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5.4.1	The organisation shall establish documented procedures for its supply chain to demonstrate compliance with MSPO SCCS as follows:		
	a. Description of the material flow within the production process;	GEO has established process flowchart for products.  Example: 1. Process flowchart for biodiesel. 2. Process flowchart for dry fractionation.	Yes
	b. Organisational structure, responsibilities and authorities of personnel with respect to MSPO SCCS;	Green Edible Oil has establish MSPO SCCS organisation chart to manage MSPO SCCS document number GEO-SM/MM-01/A01 dated 01/03/2019.  The chart identify the respective responsible persons.  Example: Document Controller	Yes
	c. Procedures on the supply chain models that enables the identification of incoming material from suppliers and distribution to the buyers;	Green Edible Oil has established MSPO SCCS manual document number GEO-MM-01 rev. 0 effective dated 01/03/2019  Paragraph 8 describes the supply chain model of SG or MB.	
<b>5.5</b>	<b>Internal Audit</b>		
5.5.1	The organisation shall conduct internal audits at planned intervals to determine whether the MSPO SCCS requirements are effectively implemented and maintained.	Green Edible Oil has conducted MSPO SCCS gap analysis on 25/01/2019 and adopted MSPO SCCS standard as the checklist.	Yes
5.5.2	The organisation shall establish corrections and implement corrective actions for any non-conformity raised.	The gap analysis identifies the non-compliance with time bound to complete the update of the documents to include MSPO SCCS.  All relevant SOPs and manual are updated accordingly.	Yes
<b>5.6</b>	<b>Management Review</b>		
	The management review of the organisation's MSPO SCCS system shall be conducted at planned intervals to ensure its adequacy and effectiveness, and shall include the following aspects:		
	Review input		
	i. Results of internal and external audits	Management review conducted on 24/01/2019 includes a topic on	Yes

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		<p>MSPO audit schedule in July 2019 but was brought forward to March 2019.</p> <p>A gap analysis conducted on 25/01/2019 on the documentation to include MSPO SCCs requirements.</p> <p>No previous external audit since this is certification audit.</p>	
ii.	Customer feedback	<p>An agenda in the management review.</p> <p>There are no MSPO products sold therefore no feedback from buyers.</p>	Yes
iii.	Process performance and product conformity	<p>There are no MSPO products process, therefore no reporting on performance and product conformity.</p>	Yes
iv.	Status of corrections and corrective actions	<p>Findings raised in internal audits are addressed accordingly and closed out.</p>	Yes
v.	Follow-up actions from previous management reviews	<p>There is no previous management review conducted for MSPO SCCS.</p> <p>This will be review in next audit.</p>	Yes
vi.	Changes that could affect the MSPO SCCS system	<p>A gap analysis on MSPO SCCS requirements was conducted on 25/01/2019 which is after management review meeting on 24/01/2019.</p> <p>The gap analysis identify the list of documents to be update to include MSPO SCCS.</p> <p>This will be review in next audit.</p>	Yes
vii.	Recommendation for improvement	<p>There are no MSPO certified palm products refined and sold, therefore no recommendations for improvement captured.</p> <p>This will be review in next audit.</p>	Yes
viii.	Complaints and grievances	<p>There are no sales of MSPO certified palm products, therefore no complaints or grievance received.</p> <p>This will be review in next audit.</p>	Yes

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	Review output		
	i. Improvement in the effectiveness of the MSPO SCCS system and its processes	Green Edible Oil has conducted a gap analysis to update relevant documents to meet MSPO SCCS requirements.  The next management review meeting will be review in next audit on any improvement made.	Yes
	ii. Resources needed	No addition resources required to management the system	Yes
<b>6</b>	<b>6. Resource Management</b>		
<b>6.1</b>	<b>Competency and Training</b>		
6.1.1	The organisation shall ensure that all personnel engaged in the implementation and maintenance of the MSPO SCCS are competent with appropriate training, skill and experience.	All relevant employees managing MSPO SCCS system documentation according to the organisation chart have attend training conducted on 28/02/2019 and 06/03/2019.	Yes
6.1.2	The organisation shall establish an effective training plan according to the roles and responsibilities of personnel.	Annual Training Plan 2019 dated 08/01/2019 is established.	Yes
6.1.3	The organisation shall maintain records of the trainings provided to personnel in relation to the implementation of the MSPO SCCS.	Sighted records of training for MSPO conducted on 28/02/2019 and 06/03/2019 are well maintained.	Yes
<b>7</b>	<b>Purchase and Sales</b>		
7.1	The organisation shall ensure that the documents associated with transactions between the customer and supplier of the certified palm oil products shall include at least the following information:		
	a) The name and address of the seller / buyer;	Currently there are no MSPO certified palm products suppliers and buyers for either CPO or refined palm oil.  Sample of weighbridge ticket for other scheme states name of mill and address  Sample weighbridge ticket for despatch of CPO and PME to buyer states name and address	Yes
	b) Product(s) identification including the applicable supply chain models (mass balance, segregated);	Type of product and model stated in weighbridge either SG or MB Example:	Yes

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		Product: CPO Model: SG	
	c) The quantity of the product delivered;	Quantity of product received or delivered stated in weighbridge ticket. Example: 39,630mt nett weight	Yes
	d) The loading or delivery date;	Date of delivery stated in weighbridge ticket. Example: 23/02/2019	Yes
	e) Related transportation documentation with a unique identification number;	The delivery documents for CPO or PME are either delivery note or weighbridge ticket. The unique identification number is the contract number. Example: Delivery of CPO WB ticket No: 100181 include contract no. XYZ/01P1801/0109L dated 28/02/2018	Yes
	f) MSPO Supply chain certificate number; and	Certificate number from other scheme stated in sample weighbridge ticket and DN for delivery of CPO and PME delivered to buyer and CPO delivered by supplier. For MSPO palm products will be review in next audit	Yes
	g) MSPO Supply chain certificate validity;	Stated in sample Delivery Note issued by mill to buyer or refinery to buyer. For MSPO palm products will be review in next audit	Yes
7.2	The organisation shall have a mechanism in place for handling non-conforming palm oil products and/or documents.	Green Edible Oil establish MSPO SCCS Manual Doc. No. GEO-MM-01 rev. 0 dated 01/03/2019 paragraph 7.2 states "the organisation shall have documented procedure for handling non-conforming palm oil product and / or document. Relevant forms are establish to record any non-conformance. There are no non-conformance products or documents sighted for other schemes during onsite.	Yes

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		This will be further review in next audit	
<b>8</b>	<b>Supply Chain Models</b>		
<b>8.1</b>	<b>Segregation</b>		
8.1.1 General	The Segregation (SG) Model assures that MSPO certified palm oil products delivered to the end user come only from MSPO SG certified sources. It permits the mixing of certified palm oil products from a variety of MSPO SG certified sources.		
<b>8.1.2</b>	<b>Requirements</b>		
8.1.2.1	The Segregation approach requires that the MSPO certified palm oil products shall be kept separate from non-MSPO certified palm oil products at every stage of production, processing, refining and manufacturing throughout the supply chain. This model allows mixing of any MSPO SG certified palm oil products from various certified sources. Physical certified palm oil products delivered to the end user shall be traceable to MSPO certified sources.	Green Edible Oil has established SOP Segregation Traceability Doc No: GEO-SM-MM-01/03 rev 0 dated 01/03/2019 to monitor and ensure SG certified CPO and refined palm products are maintained  Sighted during onsite inspection separate unloading, loading and oil tanks designated for SG products for both incoming and outgoing.	Yes
8.1.2.2	The site shall ensure and verify through clear procedures and record keeping that the MSPO certified oil palm products are kept segregated from non-certified palm oil products including during transportation and storage to strive for 100% separation.	Green Edible Oil has established SOP Segregation Traceability Doc No: GEO-SM-MM-01/A03 rev 0 dated 01/03/2019 to monitor and ensure SG certified CPO and refined palm products are maintained.  SG is applied for trading of certified SG module CPO.	Yes
<b>8.2</b>	<b>Mass balance</b>		
8.2.1 General	The Mass Balance (MB) Model administratively monitors the trade of MSPO certified palm oil products throughout the entire supply chain. MB can only be operated at site level (mass balance claims cannot be transferred from site to site administratively).  The MB Model allows for mixing of MSPO and non-MSPO certified palm oil products at any stage in the supply chain provided that overall site quantities are controlled.		
<b>8.2.2</b>	<b>Requirements</b>		
8.2.2.1	The basis of the MSPO SCCS requirements for MB shall consist of reconciliation between the quantity of MSPO certified palm oil products bought and the quantity of MSPO certified palm oil products sold. This includes control of purchases and sales of MSPO certified palm oil products and its derivatives which shall be independently verified. There are	Green Edible Oil has established Mass balance Traceability Doc no. GEO-MM-SM-01/A04 revision no 0 dated 01/03/2019 to ensure MB certified CPO or refined palm products module are maintained.	Yes

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	no requirements for separate storage, transportation or controls in the production process.		
8.2.2.2	The organisation shall ensure that the quantity of physical MSPO MB palm oil product inputs and outputs (volume or weight) at the physical site are monitored.	Green Edible Oil has established SOP Mass Balance Traceability Doc No: GEO-MM-SM-01/A04 rev 0 dated 01/03/2019 to monitor MB purchased CPO and refined palm oil products.  A mass balance system spreadsheet is established to monitor the input and output.	Yes
8.2.2.3	The organisation shall ensure that the output of MSPO MB palm oil product supplied to customers from the physical site does not exceed the input of MSPO certified palm oil products received at the physical site, using either a continuous accounting system or a fixed inventory period.	Green Edible Oil applies a quarterly Fixed Inventory Accounting Period for mass balance.  As of audit time no purchased MB certified MSPO were no processed to refined palm products or sold as MB MSPO.	Yes
<b>8.2.3</b>	<b>Continuous accounting system</b>		
8.2.3.1	Where a continuous accounting system is in operation, the organisation shall ensure that the quantity of physical MSPO MB palm oil product inputs and outputs at the physical site are monitored on a real-time basis.	Green Edible Oil adopt a quarterly Fixed Inventory Accounting Period for mass balance instead of continuous accounting system.	Yes
8.2.3.2	Where a continuous accounting system is in operation, the organisation shall ensure that the material accounting system is never overdrawn. Only MSPO data which has been recorded in the material accounting system shall be allocated to outputs supplied by the organisation.	Green Edible Oil adopt a quarterly Fixed Inventory Accounting Period for mass balance instead of continuous accounting system.	Yes
<b>8.2.4</b>	<b>Fixed Inventory periods</b>		
8.2.4.1	Where a fixed inventory period is in operation, the organisation shall ensure that the quantity of MSPO MB palm oil product inputs and outputs (volume or weight) are balanced. The fixed inventory period shall be three (3) months.	Green Edible Oil has established SOP for Mass Balance Traceability Doc No: GEO-MM-SM-01/A04 rev 0 dated 01/03/2019 paragraph 6 (c) states 3 months for the fixed inventory period.  The establish mass balance monitoring spreadsheet is review	Yes
8.2.4.2	Where a fixed inventory period is in operation, the organisation may overdraw data when there is evidence that MSPO MB	No MSPO certified palm product purchased to process as refined palm products or sold.	Yes

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	palm oil product purchased for delivery within the inventory period cover the MSPO output quantity supplied.	This will be verify in next audit.	
8.2.4.3	Where a fixed inventory period is in operation, unused credits can be carried over and recorded in the material accounting system for the following inventory period.	<p>The mass balance and production records were verified. The stock balance carried through the next quarter.</p> <p>Example:</p> <p>Other scheme certified product.</p> <p>Trading of CPO:</p> <p>Stock balance as at: 01/10/2018 14,943.58mt</p> <p>Amount Received: 7244.58mt</p> <p>Qty sold: 3011.29mt</p> <p>Qty downgrade: 2,000mt</p> <p>Balance as at 31/12/2018: 11,176.87mt.</p> <p>Positive balance.</p> <p>This will be verify in the next audit for MSPO palm products.</p>	Yes
8.2.4.4	<p>Where a fixed inventory period is in operation, the organisation shall ensure that the material accounting system is not overdrawn at the end of inventory period. Only MSPO data which has been recorded in the material accounting system within the inventory period shall be allocated to outputs supplied within the inventory period.</p> <p>[Records of any internal processing of MSPO certified products including the respective yields/conversion factor must be available/ accessible during assessment audits]</p> <p>NOTE 1 For oleochemicals and derivatives, please use the conversion factor explained in the <i>Guidance for Oleochemicals and its Derivatives Under MSPO SCCS</i>.</p>	<p>The mass balance and production records were verified. The stock balance carried through the next quarter is positive balance.</p> <p>Refer above.</p> <p>Green Edible Oil has not convert or sold any certified MSPO CSPO after certification audit.</p> <p>However, the conversion rates are based on non-certified CPO.</p> <p>Production records were reviewed to cross-checked on the conversion rate.</p> <p>Conversion rate from CPO to RPO 93.3% with 5.1% for PFAD;</p> <p>Conversion rate from RPO to Stearin 21.1% and Olein 78.2%</p> <p>Conversion rate from RPO to PME 100%.</p> <p>Industry conversion rate CPO to RPO is 95% and RPO to Stearin is 20% and Olein 80%</p>	Yes

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		This will be verify in the next audit for MSPO palm products.	
<b>9</b>	<b>Outsourced Activities</b>		
9.1	The organisation which outsources its activities to independent third party or parties shall ensure that it:		
	a) has legal ownership of all input materials during the outsourced activities	Outsourced bulking facilities has no legal ownership of certified palm products.  Sighted contract between Sawit Bulkurs and Green Edible Oil dated 22/12/2017.	Yes
	b) has an agreement/contract covering the outsourced activities with each contractor. This agreement/contract shall include a clause reserving the right of the certification body to audit the outsourced contractor; and	A contract is established and signed between Green Edible Oil Sdn Bhd and Sawit Bulkurs Sdn Bhd dated 22/12/2017  The bulking facility is audited for compliance of requirements as an outsourced activity.	Yes
	c) Has a documented control system with procedures for the outsourced activities which are shared with the relevant outsourced contractor.	Green Edible has established SCCs procedures to manage the outsourced bulking facility.  Example:  Loading of Cargo Shipment GEO-OPR-P04 rev 6 dated 01/03/2016  Working Instruction for handling Oil to 3 <sup>rd</sup> Party Bulking Terminal GEO-PCM-P02/W01 rev 3 dated 01/03/2019	Yes
<b>10</b>	<b>Claim</b>		
10.1	The organisation shall only make claims on the products that contains MSPO certified material from oil palm planted areas which have been certified for the oil palm management certification standard as being sustainably managed.  <i>Reference: Issuance of MSPO Logo Usage Licence by MPOCC under the Malaysian Sustainable Palm Oil (MSPO) Certification Scheme document. .</i>	There ae no sales of certified MSPO palm products currently as this is certification audit.  This will be verify in next audit	Yes
10.2	The organization shall has a Logo Usage License Agreement with MPOCC for logo usage	There ae no sales of certified MSPO palm products currently as this is certification audit.  This will be verify in next audit	Yes

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10.3	The validity of the license shall be the period of validity of oil palm management certificate or the supply chain certificate or the agreement	There are no sales of certified MSPO palm products currently as this is certification audit.  This will be verified in next audit	Yes
<b>11</b>	<b>Complaints and Grievances</b>		
	The organisation shall have in place and maintain documented procedures for dealing with any substantive and procedural complaints and grievances relating to its stakeholders.	Green Edible adopted KHB group Complaint & Grievances Procedure document number KHB-HR-P0, revision 02 dated 01/08/2018.  No product quality and customer complaint received as of audit date.  Sighted customer satisfaction action survey form, GEO-PCM-P02/F01, effective date 01/09/2018. Client feedback service provided is above satisfactory.	
<b>12</b>	<b>IT Platform</b>		
	The organisation within the supply chain must register its production and sale of MSPO certified products in the available system*.  NOTE 2: This shall be applicable when the IT Platform is operational.	Not applicable	NA

## Summary of Non Conformities

### Detail of Non Conformities identified during this audit

This section gives an overview of the non-conformities raised during this audit.

AUDIT OUTCOME		
During this audit,	2	Non-Conformities

Non Conformity Number < 1 >			
<b>Clause &amp; Description</b>	5.1.1: A sustainability policy shall be established by the organisation to demonstrate its commitment towards the sustainable production of certified palm oil products.		
<b>Description of Finding/Objective Evidence:</b>			
A group sustainability policy dated 02/01/2018 is adopted includes MSPO P&C only. However, the policy is not updated to reflect the requirements of MSPO SCCS for commitment toward includes the sustainable production of certified palm oil products.			
<b>Classification</b>	<input checked="" type="checkbox"/>		
<b>Date Raised:</b>	12/03/2019	<b>Deadline for implementation:</b>	11/06/2019
<b>Raise by</b>	Cheong, Chun Yuen (Robert)		
<b>Root cause Analysis (by company):</b>			
KHB Sustainability Policy doesn't specify MSPO certification requirement and standard			
<b>Corrective action planned (by company):</b>			
Sustainability Policy to be amended to specify certification requirement and standard			
<b>Preventive Action (by company):</b>			
Future amended on Policy to cover specific on certification scheme			
<b>Review of corrective/preventive action</b>			
The revised Sustainability Policy dated 02/04/2019 is review that include a revised statement "committed to adhere to all relevant laws, RSPO, ISCC and MSPO certification requirements and standards that will ensure a sustainable practice in all our Mills, Estates and Refinery activities".			
The statement address MSPO SCCS certification standard requirements of commitment toward includes the sustainable production of certified palm oil products.			
Therefore, the NC is closed.			
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>Site verification:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Lead Auditor:</b> Cheong, Chun Yuen (Robert)		<b>Date of closure:</b> 24/09/2019	


Non Conformity Number <2 >	
<b>Clause &amp; Description</b>	5.1.2: The policy shall be communicated to the employees, suppliers, outsourced contractors, customers and relevant stakeholders.
<b>Description of Finding/Objective Evidence:</b>	

Non Conformity Number <2 >			
A group sustainability policy dated 02/01/2018 is display at the main office notice board. However the records of communication to brief internal staff, operators and external outsourced logistics contractors is not available.			
<b>Classification</b>		<input checked="" type="checkbox"/>	
<b>Date Raised:</b>	12/03/2019	<b>Deadline for implementation:</b>	11/06/2019
<b>Raise by</b>	Cheong, Chun Yuen (Robert)		
<b>Root cause Analysis (by company):</b>			
Specific briefing on MSPO SCCS wasn't conducted relevant parties due to availability of the policy at company website			
<b>Corrective action planned (by company):</b>			
Briefing will be conducted to all relevant parties.			
<b>Preventive Action (by company):</b>			
Sustainability Policy to be made available at Refinery notice board including at the entrance. All related stakeholder will be brief accordingly.			
<b>Review of corrective/preventive action</b>			
The policy put at the notice board is submitted for verification. Attendance records on briefing of the policy to internal and external stakeholders' is review that include transporters.			
The NC could be closed out and further review in next audit on implementation			
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>Site verification:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Lead Auditor:</b> Cheong, Chun Yuen (Robert)		<b>Date of closure:</b> 29/04/2019	

## MSPO SCCS Certification Report

DESCRIPTION OF THE COMPANY'S SYSTEMS
1. Description of the organizational, management and operational systems to ensure compliance with MSPO Supply Chain Certification Systems
Green Edible Oil Sdn Bhd is a refinery converting CPO to Refined Palm Oil (RPO) / Refined Bleached Deodorised Palm Oil (RBDPO), Stearin, Olein Palm Methyl Ester (PME) and trading of certified CPO. Relevant manual, procedures, work instructions and forms are established to meet the MSPO SCCS requirements. All trading activities either purchase and sales of palm products recorded using mass balance system spreadsheet.
2. Other certificates
RSPO SCC, ISCC EU and PLUS, HACCP
3. List of actions taken by the organization to ensure compliance:
Physical stocks and documents monitoring. Conversion rate
4. List of key attention points for the coming year of assessment
Monitoring of physical stock balance against document stock
5. Certified quantity purchased and claimed
Since this is initial certification audit, certified MSPO palm products have not been purchased.
6. Control of annual certified volume of MSPO certified oil palm products purchased and claimed over a specified period.
No projections yet since no processing of MSPO certified CPO
<b>Compliant:</b> <Yes/No>

PREVIOUS AUDIT
Summary of previous assessments and conclusion, with recommendations and/or non-conformances of the previous assessment
This is initial certification audit

SIGN-OFF OF ASSESSMENT	
Certification Decision Date:	29/04/2019
Certifier:	Nor'adhlin Sofia Binti Razali
<p>The undersigned, being the Cerifier, confirmed that the information and conclusion stated in this report have been prepared in good manner and the certification decision has been based upon the information stated. It is herewith the decision for the certified complex is in line with the applicable standard and system documents.</p> <p>The audit was conducted based on a sampling basis, where understandably the limitation of this will result of any non-compliance that may not be detected in this audit that may arise in future audits.</p>	
<p>Signature:</p> <div style="text-align: center; margin-top: 20px;">  </div>	