

# MSPO CERTIFICATION SUMMARY REPORT

**KEUNGGULAN LADANG SDN. BHD.**

**SURVEILLANCE 04**

Onsite Audit Date: 14/12/2023 – 15/12/2023

TUV NORD (Malaysia) Sdn Bhd  
No. 9F-1A, 9<sup>th</sup> Floor, Tower 2 @ PFCC  
Jalan Puteri 1/2, Bandar Puteri Puchong  
47100 Puchong, Selangor.  
Phone: +603 8600 4031/4032  
Fax: +603 8600 4550

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## MSPO Certification Summary Report

Company Name: Keunggulan Ladang Sdn. Bhd.

Certifying Unit: Keunggulan Ladang Sdn. Bhd.

Client Number: 92-142

Audit Type: ASA 04

Mode of Audit: Onsite

### Abbreviations

<b>CHRA</b>	Chemical Health Risk Assessment
<b>CPO</b>	Crude Palm Oil
<b>CSR</b>	Corporate Social Responsibility
<b>DOE</b>	Department of Environment
<b>EFB</b>	Empty Fruit Bunch
<b>EIA</b>	Environment Impact Assessment
<b>FFB</b>	Fresh Fruit Bunch
<b>GAP</b>	Good Agricultural Practice
<b>GPS</b>	Global Positioning System
<b>ISCC</b>	International Sustainability & Carbon Certification
<b>ISO</b>	International Standard Organisation
<b>MSPO</b>	Malaysia Sustainable Palm Oil
<b>NC</b>	Non Conformity
<b>OSH</b>	Occupational Safety and Health
<b>P&amp;C</b>	Principle and Criteria
<b>PK</b>	Palm Kernel
<b>POME</b>	Palm Oil Mill Effluent
<b>PPE</b>	Personal Protective Equipment
<b>RSPO</b>	Roundtable Sustainable Palm Oil
<b>RTE</b>	Rare, Threatened and Endangered Species
<b>SA8000</b>	Social Accountability 8000
<b>SIA</b>	Social Impact Assessment
<b>SOP</b>	Standard Operating Procedure
<b>WHO</b>	World Health Organization
<b>MPOB</b>	Malaysian Palm Oil Board
<b>MPOCC</b>	Malaysia Palm Oil Certification Council
<b>SDS</b>	Safety Data Sheet

## 1. INTRODUCTION

Keunggulan Ladang Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct a surveillance 04 audit for its oil palm estate according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organised Smallholders.

### 1.1. Objective

The objective of this surveillance audit is to assess the estate by an independent certification body with the aim for compliance of the standard.

### 1.2. Scope

The assessment is based on the documentation established by the Keunggulan Ladang Sdn. Bhd.

The supporting documents are provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information are reviewed against the requirements and criteria based on MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

TUV NORD Malaysia has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references are used as part of the assessment; the compliance of the requirements out of the guidelines applied was checked.

1. Malaysian Sustainable Palm Oil Part 3: General Principles for Oil Palm Plantations and Organised Smallholders audit guidance;
2. Palm Oil Supply Chain Traceability Requirements

### 1.3. Appointment and qualification of team members

The audit team appointed consists of one team leader and one team members. The audit team members contributed to the review of documents, the assessment of the project activity and preparation of the report.

#### Qualification of the Lead Auditor: Muhammad Khairul Anuar bin Azizul Hasan

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following <ul style="list-style-type: none"> <li>i) Agriculture;</li> <li>ii) Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,);</li> <li>iii) Engineering, Process Technology;</li> <li>iv) Energy Management, Quality Management;</li> <li>v) Social Sciences and/or Anthropology;</li> <li>vi) Business Management; or</li> <li>vii) Other relevant related fields</li> </ul>	Graduate in Plantations Industry and Management.

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Requirement	Qualifications
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	7 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor training	Successfully completed MS 2530 series standards for Lead Auditors.
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 supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified as Lead auditor for MSPO scheme.
Field working experience in the palm oil sector, or demonstrable equivalent	7 years working experience in oil palm plantation.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	7 years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 Lead Auditor course.
Health and safety auditing on the farm and in processing facilities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.
Completed High Conversation Value assessment	Attended and completed the HCV-HCS for producers course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

**Qualification of Team Member**

Requirement	Name of Assessor	Qualification	Compliance
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	Ariff bin Lokman	Graduate in Plantation Industry and Management	Yes
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Ariff bin Lokman	7 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Ariff bin Lokman	Successfully completed MS2530 series of standards for Lead Auditors.	Yes
Conducted a minimum six (6) 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.	Ariff bin Lokman	Qualified as auditor based on audit log.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Ariff bin Lokman	7 years working experience in oil palm plantations.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Ariff bin Lokman	7 years working experience in oil palm plantations.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Ariff bin Lokman	Successfully completed ISO 9001:2015 LA course.	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Ariff bin Lokman	Successfully completed ISO 45001:2018 Lead Auditor course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Ariff bin Lokman	Successfully completed SA 8000 Basic training	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Ariff bin Lokman	Successfully completed IMS ISO 14001:2015 LA course.	Yes
Completed High Conversation Value assessment	Ariff bin Lokman	Attended and completed the HCV-HCS for producers course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Ariff bin Lokman	Able to communicate in both Bahasa Malaysia and English.	Yes

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## 2. METHODOLOGY

The audit approach consists of the following steps:

- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews operational personnel, workers, contractors; review of documentation;
- Reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Final approval, certification decision and issuance of certificate.

### Surveillance Audit:

The Surveillance audit conducted onsite from 14/12/2023 – 15/12/2023 covering the following activities but not limited to below:

Onsite:

- Background investigation
- Review of documentation established but not limited to below
  - Policies
  - Estate(s) map(s)
  - Land title(s)
  - Standard Operating Procedures;
  - Work Flow Charts;
  - Management Plans;
  - Operating licenses and approvals;
  - Operating records;
  - Training records;
  - Applicable Legislation Documents
- Onsite visit, observations and inspection of estate(s) facilities and field activities;
- Interview operation personnel and field workers for understanding of work assigned;
- Reviewed revised and updated documentation established and implemented;



**MSPO Certification Summary Report**

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- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit;
- Assessment reporting;

**On-site Assessment**

The audit of the estate is conducted according to the MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organised Smallholders.

The methodology for collection of objective evidence by means of physical site inspections, observation of tasks and processes, interview workers and operation personnel, review of documentation and data. Checklists and questionnaires were used to guide the collection of information.

For this surveillance audit 04, Keunggulan Ladang Sdn. Bhd. has 1 estate. Therefore, no selection required.

**Non-conformance:**

On the basis of the desk review, evidences presented during the audits as well as from the onsite visits non-conformance (NC) Major, Minor and Opportunity for Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded with 60 days from closing date of audit. For minor non-conformances raised and action plan to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be review and verify in the next audit.

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### 3. ORGANISATION INFORMATION

Keunggulan Ladang Sdn. Bhd. is an oil palm plantation company located at Lot 6, 1<sup>st</sup> floor, Block C, Hong Tong Centre, Mile 4, Jalan Penampang, 88300, Kota Kinabalu, Sabah.

The details of the estate(s) or divisions as below:

Name of Estate	Location	Coordinates
Keunggulan Ladang Sdn. Bhd.	Mile 19, Labuk Road, Sandakan, Sabah.	5.871111 N , 117.87806 E

#### 3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (Dec 2023)
	Total*	Production**	
Keunggulan Ladang	124.35	110.98	120
<b>Total</b>	<b>124.35</b>	<b>110.98</b>	<b>120</b>

\*includes productive and non-productive area (infrastructures, conservation, HCV, housing & office compound use, set aside area etc.)

\*\*Immature + Mature Area

#### 3.2. Planting Program for Each Estate or Division

Year / Estate	KLSE
2000	31.12
2010	45.16
<b>Total Mature</b>	<b>76.28</b>
2021	34.70
<b>Total Immature</b>	<b>34.70</b>
<b>Total</b>	<b>110.98</b>

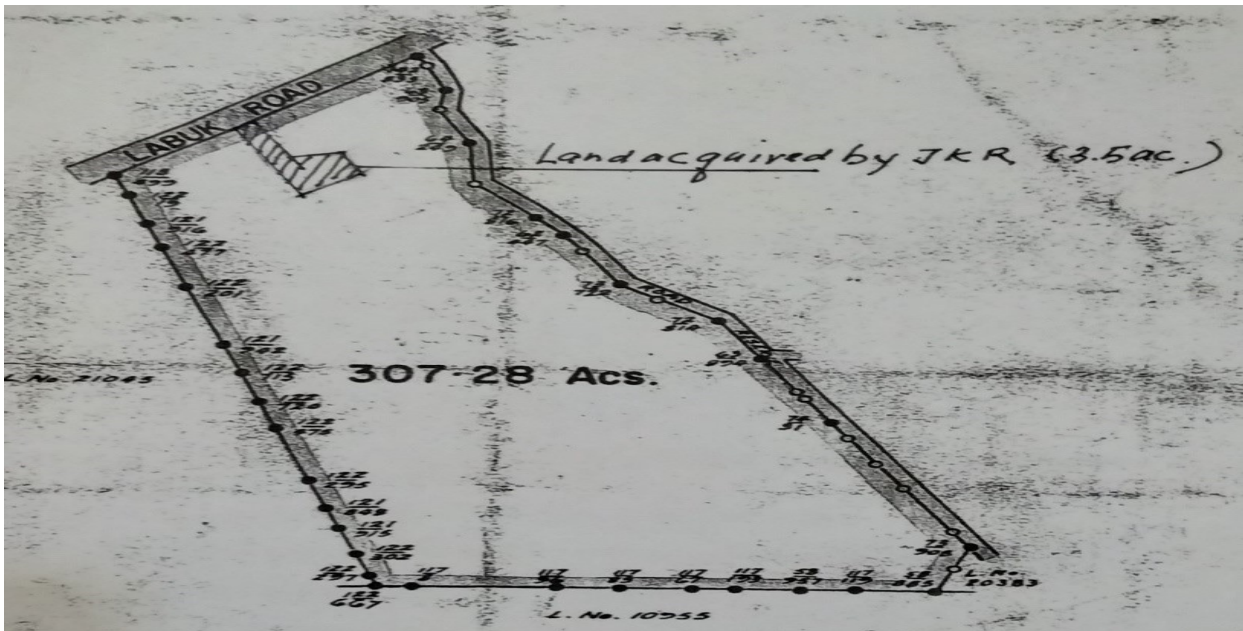
#### 3.3. Replanting program for estate or division

Year of replanting	Planted area (ha)	Total area to be replanted (ha)
	Keunggulan Ladang Sdn. Bhd.	
2028	31.12	<b>31.12</b>
2038	45.16	<b>45.16</b>

### 3.4. Maps of Estate or Division Location



**Figure 1:** KLSB GPS location



**Figure 2:** KLSB Estate Map

## 4. CERTIFICATION ASSESSMENT

### 4.1. ASA 04

The objective of the audit is to assess the activities of the estate is or are in compliance with MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

#### 4.1.1. Surveillance 04:

The Surveillance 04 audit is conducted from 14/12/2023 – 15/12/2023 covering estate – Keunggulan Ladang Sdn. Bhd.

During the last surveillance audit, there are 0 Major, 0 Minor and 2 Opportunities for Improvement (OFI) are raised.

For details of the assessment, refer summary of assessment for each indicator in section 4.3 of this report.

The audit findings if any, raised in this audit refer to Section 4.6 of this report.

### 4.2. Stakeholders' Consultation

According to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit of the management unit, the CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

Therefore, there is no physical stakeholders consultation conducted for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 02/11/2023 to announce the audit of the certified unit. As at audit date on 04/12/2023 there are no comments received.

### 4.3. Summary of Assessment

#### Principle and Criteria Assessment Summary

The assessment team conduct a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits with all criterions will be assessed. Evidences are sought for conformity with the MSPO 2530-3. The summary of the assessment as below, where the "Findings/Comments" column reflects the findings in accordance with each indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below in section 4.6.

#### Principle 1: Management Commitment & responsibility

Indicator	Summary of Assessment	Compliance
4.1.1.1	Keunggulan Ladang Sdn Bhd (KLSB) established MSPO policy dated 20/03/2019 signed by Director.  MSPO policy is displayed at the estate notice board and available in Bahasa Malaysia and English.	Yes

<b>Principle 1: Management Commitment &amp; responsibility</b>		
<b>Indicator</b>	<b>Summary of Assessment</b>	<b>Compliance</b>
	<p>KLSB carried out briefing on MSPO policy awareness to all workers dated 28/11/2023.</p> <p>Field interviews with sampled workers informed they have been briefed on MSPO policy.</p>	
4.1.1.2	<p>KLSB established MSPO policy dated 20/03/2019 signed by Director states that KLSB is committed for continual improvement practice by harnessing its resources of people processes and technology in order to ensure the continuous production of oil palm products in a sustainable manner.</p>	Yes
4.1.2.1	<p>KLSB conduct the internal audit once a year as stated in the internal audit SOP.</p> <p>Latest internal audit carried out on 25/11/2023 with 1 non-conformity raised and have been addressed accordingly.</p> <p>Example:</p> <p>Finding: SOP Signboard broken due to raining;</p> <p>Root cause: Heavy Rain;</p> <p>Action plan: To replace the new copy of SOP;</p> <p>Time-frame: 1 week;</p> <p>Status: Completed.</p> <p>Site inspection at estate information board area, the new copy of SOP had been replaced.</p>	Yes
4.1.2.2	<p>KLSB conduct the internal audit once a year as stated in the internal audit SOP.</p> <p>Latest internal audit carried out on 25/11/2023 with 1 non-conformities raised and have been addressed accordingly.</p> <p>Summary of the internal audit is established with root cause and corrective action plan of the non-conformities.</p> <p>Example:</p> <p>Finding: SOP Signboard broken due to raining;</p> <p>Root cause: Heavy Rain;</p> <p>Action plan: To replace the new copy of SOP;</p> <p>Time-frame: 1 week;</p> <p>Status: Completed.</p> <p>Site inspection at estate information board area, the new copy of SOP had been replaced.</p>	Yes
4.1.2.3	<p>KLSB conduct management review meeting dated 28/11/2023 include internal audit result.</p> <p>Site interview with estate management informed, the management review meeting carry out once a year after the internal audit.</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.3.1	<p>KLSB conduct the management review meeting once a year after the internal audit.</p> <p>Latest management meeting carried out on 28/11/2023</p> <p>Agenda:</p> <ul style="list-style-type: none"> <li>• Company Policy and SOP;</li> <li>• Safety &amp; Health;</li> <li>• Internal Audit Result.</li> </ul>	Yes
4.1.4.1	<p>KLSB established Continuous Improvement Plan (CIP) updated 20/10/2023 includes social, environmental and safety &amp; health.</p> <p>Example: Safety &amp; health</p> <p>Improvement action: Estate provided PPE based on job task for all employees;</p> <p>Expected outcome: To minimize the working risk and safety &amp; health;</p> <p>Time-frame: on going;</p> <p>Review and monitor: To close monitoring on PPE issuance records / training awareness</p> <p>PIC: Estate in charge.</p> <p>Field interviews with sampled workers informed they had been provided free PPE for all workers based on job task.</p>	Yes
4.1.4.2	<p>KLSB established flowchart New Information, Techniques and Equipment dated 20/10/2023 as a system to improve practices in line with new information and techniques or new industry standards and technology.</p>	Yes
4.1.4.3	<p>KLSB established flowchart New Information, Techniques and Equipment dated 20/10/2023 as a system to improve practices in line with new information and techniques or new industry standards and technology.</p> <p>The flowchart indicates necessary resources including budget and training will be provided if applicable and feasible for adoption.</p> <p>Site interviews with the estate management informed there is no new technology or technique implemented at the moment.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>KLSB established list of stakeholders updated 20/11/2022.</p> <p>The list of stakeholders include:</p> <ul style="list-style-type: none"> <li>• Government agencies</li> <li>• Non-governmental organization</li> <li>• Suppliers</li> <li>• Neighboring estates</li> </ul>	Yes



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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	The external stakeholders meeting carried out via email dated 25/11/2023. Stakeholders meeting includes feedback form, company policies, complaint and grievances and others.	
4.2.1.2	KLSB established list of publicly available documents updated on 10/05/2023.  Example of documents:  Non-confidential: <ul style="list-style-type: none"> <li>• Company policies</li> <li>• Complaint and Grievance procedure</li> <li>• MPOB license</li> </ul> Confidential: <ul style="list-style-type: none"> <li>• Workers contract agreement</li> <li>• Financial Report</li> <li>• Pay slips</li> </ul>	Yes
4.2.2.1	KLSB established SOP for consultation and communication update 10/05/2023.  The flow chart describes: <ul style="list-style-type: none"> <li>• Communication to employee and other stakeholders.</li> <li>• Enquiry or issue from employee and other stakeholders.</li> </ul> The external stakeholders meeting carried out via email and invitation letter dated 25/11/2023.  The external stakeholders meeting include agenda on social feedback form, company policies and others.	Yes
4.2.2.2	KLSB appointed MSPO consultant as person in charge for handling communication and consultation with stakeholders.  Reviewed the appointment letter dated 10/05/2023.	Yes
4.2.2.3	KLSB established list of stakeholders dated 25/11/2022 and latest updated on 12/10/2023.  The SOP consultation and communication describes the timeframe to attend any request received within 14 working days.  The external stakeholders meeting carried out via email dated 25/11/2023. Review the stakeholders feedback form, there is no information requested.	Yes
4.2.3.1	KLSB established the SOP Traceability updated 10/05/2023.  The SOP describes information from Field Record Book and Delivery Note (DN) required for FFB delivery.  KLSB use FFB Delivery note while transporting FFBs from estate to FFBs collection centre.	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>Review in the delivery note includes DN number, FFBs collection centre name, date and time delivery, vehicles number, driver name and acknowledgement.</p> <p>Example:</p> <p><b>KLSB ticket</b></p> <p>Date: 28/11/2023;</p> <p>Ticket no: 501493;</p> <p>Driver: Driver A;</p> <p>Vehicle no: SYE 3551.</p> <p><b>Prolific Yield Sdn Bhd</b></p> <p>Date: 28/11/2023;</p> <p>Ticket no: 166321;</p> <p>DO No: 501493;</p> <p>Driver: Driver A;</p> <p>Net Weight: 2,700 kg.</p> <p>Site interviews with estate management informed DN issued for FFB delivery and all information recorded in FFB production record.</p>	
4.2.3.2	<p>KLSB conducts regular inspections of traceability system during internal audit and monthly check by the estate manager and MSPO consultant.</p> <p>The internal audit carried out on 25/11/2023 with no findings raised on traceability.</p>	Yes
4.2.3.3	<p>KLSB appointed MSPO consultant as person in charge for traceability system.</p> <p>Reviewed the appointment letter dated 10/05/2023.</p>	Yes
4.2.3.4	<p>KLSB documented and maintained records of sales and FFB delivery to the FFBs collection centre.</p> <p>Review records of sales and delivery of FFBs documented as at November 2023.</p> <p>Review in the delivery note includes DN number, FFBs collection centre name, date and time delivery, vehicles number, driver name and acknowledgement.</p> <p>Weighbridge ticket includes ticket number, date, supplier name, vehicle number, transporter, product, time, weight, DN number and acknowledgement.</p> <p>Review on the records such as delivery chit to FFBs collection centre weighbridge are available. Unique number of estate DN captured in weighbridge ticket.</p> <p>SOP communication and consultation describes records keeping for 3 years retention period.</p>	Yes



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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>KLSB List of permits and licenses updated 15/10/2023.</p> <p>Permits and licenses are reviewed.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>Trading license validity period until 31/12/2023;</li> <li>MPOB License remain valid until 30/06/2024.</li> </ul>	Yes
4.3.1.2	<p>KLSB established list of related law and regulations updated on 18/04/2022. The register includes the related act and regulation applicable to estate.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>Land ordinance (Sabah cap 68);</li> <li>Malaysian Palm Oil Board Act 1998;</li> <li>Prevention and Control of Infectious Disease Act 1988 (Declaration of infection Local Areas Order 2020);</li> <li>Environment Protection Enactment 2002.</li> </ul>	Yes
4.3.1.3	<p>KLSB established list of related law and regulations latest updated on 18/04/2022.</p> <p>Latest updated legal requirement is as below:</p> <p>Example:</p> <ul style="list-style-type: none"> <li>Minimum Wages Order 2022.</li> </ul>	Yes
4.3.1.4	<p>KLSB appointed MSPO consultant as person in charge to update legal documents, regulations and licenses.</p> <p>Reviewed the appointment letter dated 18/04/2023.</p>	Yes
4.3.2.1	<p>KLSB land title are Country Lease issued by Sabah States Land and Survey Office.</p> <p>There is no diminish the land use rights of other users.</p>	Yes
4.3.2.2	<p>KLSB land title are Country Lease issued by Sabah States Land and Survey Office.</p> <p>The land titles is leased for 99 years leased period. There is no customary sub-lease land.</p>	Yes
4.3.2.3	<p>KLSB land title are Country Lease issued by Sabah States Land and Survey Office.</p> <p>There is no customary right land lease or owned by KLSB. Therefore, no maps established.</p>	Yes
4.3.2.4	<p>There is no customary land leased or owned by KLSB.</p> <p>Therefore, no FPIC or negotiated documents established.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.3.1	<p>KLSB land title are Country Lease issued by Sabah States Land and Survey Office.</p> <p>The land titles is leased for 99 years leased period. There is no customary sub-lease land.</p>	Yes
4.3.3.2	<p>KLSB land title are Country Lease issued by Sabah States Land and Survey Office.</p> <p>There is no customary right land lease or owned by KLSB. Therefore, no maps established.</p>	Yes
4.3.3.3	<p>There is no customary land leased or owned by KLSB.</p> <p>Therefore, no FPIC or negotiated documents established.</p>	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>KLSB established Social Impact Assessment updated 12/10/2023.</p> <p>The SIA report includes feedbacks from internal and external stakeholders, impacts, action plan, person in charge and timeframe or status.</p> <p>A summary of positive and negative impacts, mitigation plan promotes with timeline are included.</p> <p>Example</p> <p>Negative impact: The income of the workers (harvesters) is reduced because of the replanting activity;</p> <p>Action taken: Replace the work with maintenance works such as slashing, road maintenance and manuring;</p> <p>PIC: Estate Manager;</p> <p>Time Frame: 3 years;</p> <p>Status: Continue implementation.</p> <p>Review the harvesters check roll for the month November 2023, all harvesters are provided with replacement works such as road maintenance work and weeds slashing activities.</p>	Yes
4.4.2.1	<p>KLSB established SOP complaint and grievances dated 15/03/2021.</p> <p>The SOP describes as following:</p> <ul style="list-style-type: none"> <li>The general complaints and grievances submitted will be handle by estate manager or officer and resolved within 1 week;</li> <li>The complaints related to staff and workers will be handle by estate manager to be resolved within 2 weeks;</li> <li>The complaint not able to be handle by estate manager will be elevated and sent to director to be resolved within 1 month.</li> </ul> <p>Complaint and grievances flowchart displayed at estate notice board.</p>	Yes

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Mode of Audit: Onsite

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled workers informed they understand the complaints and grievances procedure.	
4.4.2.2	<p>KLSB established SOP complaint and grievances dated 15/03/2021.</p> <p>The SOP describes as following:</p> <ul style="list-style-type: none"> <li>• The general complaints and grievances submitted will be handle by estate manager or officer and resolved within 1 week;</li> <li>• The complaints related to staff and workers will be handle by estate manager to be resolved within 2 weeks;</li> <li>• The complaint not able to be handle by estate manager will be elevated and sent to director to be resolved within 1 month.</li> </ul> <p>Reviewed complaints record year 2023 sighted there is no complaint received from workers or stakeholders.</p>	Yes
4.4.2.3	<p>KLSB complaint form and box are displayed at estate notice board.</p> <p>Field interviews with sampled workers informed they understand on complaint and grievances process.</p>	Yes
4.4.2.4	<p>KLSB complaint form and box are displayed at estate notice board.</p> <p>Field interviews with sampled workers informed they understand and have been briefed on complaint and grievances procedure.</p> <p>Briefing for complaint and grievances carried out to estate workers dated 16/04/2023.</p>	Yes
4.4.2.5	<p>Document review on KLSB complaint record book, all complaints lodged from year 2020 until 2022 is documented. There is no complaint received in year 2023.</p>	Yes
4.4.3.1	<p>KLSB provide work opportunities on hiring local communities as MSPO consultant and estate mandore.</p>	Yes
4.4.4.1	<p>KLSB established Safety and Health Policy dated 15/05/2019 signed by Director.</p> <p>The policy is available in Bahasa Malaysia and English and is displayed at office notice board.</p> <p>Briefing on the company policy to estate workers carried out on 11/04/2023 including S&amp;H policy.</p> <p>KLSB communicate with external stakeholders on the OSH policy via stakeholders feedback form and attachment of OSH policy dated 25/11/2023.</p>	Yes
4.4.4.2	<p>a</p> <p>KLSB established Safety and Health Policy dated 15/05/2019 signed by Director.</p> <p>The policy is available in Bahasa Malaysia and displayed at office notice board.</p> <p>Briefing on the safety and health policy to estate workers carried out on 11/04/2023.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>KLSB communicate with external stakeholders on the OSH policy via stakeholders feedback form and attachment of OSH policy dated 25/11/2023.</p> <p>Field interviews with sampled workers informed they are understand the policy established.</p>	
b	<p>KLSB established HIRARC dated 28/04/2021 for all field activities.</p> <p>The HIRARC table includes activity, hazard, risk, existing and additional control and risk rating.</p> <p>Example:</p> <p>Activity: FFB Loading;</p> <p>Hazard: Loaded FFB;</p> <p>Risk: Loaded FFB will hit the workers;</p> <p>Existing control: Ensure workers wear appropriate PPE;</p> <p>Additional control: Regular monitoring by mandore to ensure workers wearing the PPE.</p> <p>Review on the PPE issuance record, workers are provided with helmet, safety boot and hand glove.</p> <p>Field interviews with sampled workers informed they have received the PPEs provided by the company.</p>	Yes
c i	<p>KLSB established training program year 2023.</p> <p>Example of training and briefing carried out:</p> <ul style="list-style-type: none"> <li>Emergency briefing dated 28/04/2023;</li> <li>Chemical spraying dated 20/04/2023;</li> <li>Chemical mixing dated 20/04/2023.</li> </ul> <p>Attendance records and photos of the training are available and reviewed.</p>	Yes
c ii	<p>KLSB SDS's for chemicals and fertilizers are available at estate office and store.</p> <p>Example:</p> <p>Chemical: Kallium, Muriat Kalium, Sylvite.</p> <p>Onsite visit at chemical store, it is built with adequate ventilation and in good condition. Stores are locked and only authorized person allowed to enter. Appropriate safety signage is in place.</p> <p>Reviewed medical surveillance record dated 16/11/2022, two (2) chemical handlers (sprayers &amp; manures) had been send to Klinik Perdana for medical surveillance check up</p> <p>Field interviews with sampled workers informed they had been sent for medical surveillance check-up on 16/11/2023.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
d	<p>KLSB provide appropriate PPE to the workers according to CHRA and HIRARC recommendation.</p> <p>Records of PPEs issuance dated 28/11/2023 is reviewed with workers signature.</p> <p>Chemical sprayers are provided with proper PPEs according to HIRARC and CHRA recommendations.</p> <p>Example: Apron, rubber hand glove, safety boot, mask, safety glass and helmet;</p> <p>CHRA report reference No: HQ/11/ASS/00/298-2019/192 dated 02/10/2019.</p>	Yes
e	<p>KLSB established SOP, KLSOP-OP11 'Prosedur Pengurusan Bahan Kimia, Racun dan Baja' dated 02/01/2019 for chemical handling.</p> <p>The SOP describes all chemicals must be arrange properly based on the type of chemicals and only authorized personnel allowed to enter the chemical store.</p> <p>Site inspection at the chemical store observed trays are provided for storage of chemical product if there are spillage occurs.</p>	Yes
f	<p>KLSB assigned MSPO consultant as persons in charge for safety and health.</p> <p>Appointment letter dated 15/03/2020 is review.</p> <p>PIC has attended First Aid and Introduction CPR dated 13/10/2022.</p>	Yes
g	<p>KLSB has 6 workers. Therefore, below the minimum requirement to have OSH Committee in accordance to DOSH requirement. Therefore, no quarterly meeting required.</p> <p>KLSB discussed safety and health issue during OSH meeting dated 05/06/2023 attended by estate workers.</p> <p>Agenda of meeting includes:</p> <ul style="list-style-type: none"> <li>• Estate policy;</li> <li>• Safe working procedure;</li> <li>• S&amp;H, PPE;</li> <li>• Workers briefing on MSPO policy;</li> <li>• Fire extinguisher;</li> <li>• First aid;</li> <li>• Complaint form;</li> <li>• Assembly point.</li> </ul> <p>Minutes of the discussion and the attendance record are available for reviewed.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
	h	<p>KLSB established Emergency Respond Plan June 2020 includes accident, burning, emergency and fire.</p> <p>ERP briefed to the estate workers dated on 11/04/2023.</p> <p>Emergency precautions are available at genset room and general store.</p> <p>Site visit sighted fire extinguisher are available at genset room, workers quarters and chemical store.</p>	Yes
	i	<p>KLSB appoint MSPO consultant as estate first aider and appointment letter dated 15/03/2020.</p> <p>Emergency contact number list is displayed at estate notice board.</p> <p>First aid kit is available at the estate office and chemical store.</p>	
	j	<p>KLSB establish Incident Investigation Report year 2022 and 2023 to record any case accident and injury happen.</p> <p>Review on the report indicate no accident from January 2022 until the audit date.</p> <p>Interview with estate management and sampled workers informed there is no accident occur in the estate.</p> <p>JKKP 8 form for 2022 submitted to DOSH on 19/01/2023 with no accident reported.</p>	Yes
4.4.5.1		<p>KLSB established Human Rights Policy dated 15/05/2019 signed by Director.</p> <p>The policy states company commitment to respect and support the universal declaration of human rights by the united nations for all workers, contractors, indigenous, local community and anyone affected by our operation.</p> <p>The policy is displayed at estate notice board.</p> <p>KLSB carried out Human Rights policy briefing to estate workers on 11/04/2023.</p> <p>Field interviews with sampled workers informed they understand the Human Rights policy.</p>	Yes
4.4.5.2		<p>KLSB established Equal Opportunity Policy dated 15/05/2019 signed by Director.</p> <p>The policy described 'employer ensure equal opportunities in the work place hiring, access to training, promotion, termination or retirement will be implemented based on business needs, job requirement and individual qualification regardless to race, religion, or gender, political opinion and nationality.</p> <p>The policy is displayed at estate notice board.</p> <p>Field interviews with sampled workers informed they understand the Equal Opportunity policy.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.3	<p>KLSB established contract agreement for workers in accordance to Sabah Labour Ordinance.</p> <p>The contract agreement states the pay rate of RM 7.22 per hour in accordance to the Minimum Wages Order 2022. The working contracts are signed by workers and management.</p> <p>KLSB established list of piece rate.</p> <p>Example: Harvesting RM 37.00/ MT.</p> <p>Reviewed sampled harvester pay slips and against check roll for the month of November 2023, the wages paid as per agreeable piece rates of harvesting.</p>	Yes
4.4.5.4	Field interviewed with sampled workers and estate management informed KLSB did not engage any contractors for operation activities. Therefore, no contractor worker wages monitoring required.	Yes
4.4.5.5	KLSB established list of workers dated November 2023, consists of name, gender, date of birth, date joined, job description and wages.	Yes
4.4.5.6	<p>KLSB established workers contract for every worker recruited and signed by both parties.</p> <p>Work Contract details in accordance to Sabah Labour Ordinance 1950 (Sabah Cap.67) requirements that include overtime pay rate, annual leave, public holidays, sick leave and working hours.</p> <p>Workers are briefed on the terms and conditions, wage, position of the work contract and copy is provided.</p> <p>Field interviews with sampled workers informed they has been briefed on the contract terms and conditions and received a signed copy.</p>	Yes
4.4.5.7	<p>KLSB use the attendance record book to monitor workers reporting to work and working hours on daily basis.</p> <p>The working hours is display at the estate notice board.</p> <p>Overtime rate according to Sabah Labour Ordinance 1950 (Sabah Cap.67) requirement of 1.5 times hourly rate for normal overtime and 2.0 times hourly rate for rest day.</p> <p>Field interviews with sampled workers informed they understand working hours and overtime rates.</p>	Yes
4.4.5.8	<p>KLSB established working hours and breaks time.</p> <p>Working hours is displayed at notice board:</p> <p>Attendance 6:15 am – 6:30 am;</p> <p>Working 6:30 am – 10.00 am;</p> <p>Rest 10.00 am -11.00 am;</p> <p>Continue 11.00 am – 2.30pm.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	Field interviews with sampled workers and cross check payslip confirmed no overtime offered to workers. They understand the working hours, rest time and overtime rate.	
4.4.5.9	<p>KLSB provide payment voucher to estate workers documenting wage for the month and any overtime performed.</p> <p>Workers are paid either piece rate or daily rate.</p> <p>Field interviews with sampled workers informed they understand the working hours and overtime rates, however no overtime required in the estate.</p>	Yes
4.4.5.10	KLSB provides benefits for both local and foreign workers such as medical cost, annual leave, sick leave, SOCSO and public holidays as listed in the employment contract.	Yes
4.4.5.11	<p>KLSB adopt industry best practices on workers housing.</p> <p>Site visit at workers worker quarters sighted they are provided with basic amenities such as water, electricity, kitchen and toilet.</p>	Yes
4.4.5.12	<p>KLSB established Sexual Harassment, Violence policy dated 15/05/2019 signed by Director.</p> <p>The policy is displayed at estate notice board.</p> <p>The policy described company is committed to provide safe, supporting and respectful working environment free from sexual harassment, violence and abuse where all employees shall be treated with dignity, courtesy and respect.</p> <p>KLSB carried out Sexual Harrassment, Violence policy briefing to estate workers on 11/04/2023.</p> <p>Complaint record is review, no complaint lodged for sexual harassment and violence.</p>	Yes
4.4.5.13	<p>KLSB established Policy Freedom of Association and right to collective bargaining policy dated 15/05/2019 signed by Director.</p> <p>The policy states the employment respect the rights of employment to join of their choice subject to the provisions of relevant national legislation.</p> <p>The worker meeting carried out on 05/06/2023 attended by workers and management.</p> <p>Field interviews with sampled workers informed there is no union form in KLSB. However, estate workers informed the workers meeting carried out annually as communication tools between workers and management team.</p>	Yes
4.4.5.14	<p>KLSB established Child Labour policy dated 15/05/2019 signed by Director.</p> <p>The policy states that employer and contractor shall not employ or promote the use of child labour and shall take appropriate measure to prevent the use of such labour in connection with their activities. Remedial action with</p>	Yes



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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>appropriate follow up action shall be employed if any child labour case is discovered to protect the welfare of the child.</p> <p>Reviewed the summary list of workers and field interviews with sampled workers confirmed there is no employment of children or young persons in the estate. All workers are above 18 years prior joining the audited estates.</p>	
4.4.6.1	<p>KLSB established training program for year 2023 dated 10/10/2022.</p> <p>The training program includes:</p> <ul style="list-style-type: none"> <li>• Company policies;</li> <li>• Safe working practices SOPs;</li> <li>• First aid;</li> <li>• Complaint and grievance SOP.</li> </ul> <p>Example of training carried out:</p> <p>Company policies, first aid training and SOPs dated 11/04/2023.</p>	Yes
4.4.6.2	<p>KLSB establish individual training evaluation for workers according to the job description.</p> <p>Example:</p> <p>Harvester needs to attend briefing for company policies, SOP harvesting, safety, employment, environmental awareness, waste management.</p> <p>Field interviews with sampled workers informed training have been provided to them according to their job task.</p>	Yes
4.4.6.3	<p>KLSB established continuous training program for year 2024.</p> <p>The training is planned for whole year according to the established activity SOP, which include social, environmental and safety aspects.</p> <p>The training programme to be conducted once a year. The next training will be held in 2024.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>• Company policies, first aid training and SOPs on September 2024.</li> </ul>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>KLSB established Environmental Policy dated 04/05/2019 signed by Director.</p> <p>The policy states "adhere and conform to all environmental legislation of the country".</p> <p>The environmental policy displayed at office notice board.</p> <p>KLSB has been briefed awareness on environmental policy to all workers on 11/04/2023.</p> <p>Field interviews with sampled workers informed they are attended the environmental policy awareness training conducted on 11/04/2023.</p>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.2	<p>a KLSB established Environmental Policy dated 04/05/2019 signed by Director.</p> <p>The objective describes:</p> <ul style="list-style-type: none"> <li>Adhere and confirm on to all environmental legislation in the country;</li> <li>To educate employee and business partner on environmental awareness;</li> <li>Adopt and implement best management practice for environment.</li> </ul>	Yes
	<p>b KLSB established Environmental Impact and Aspect Assessment and action plan, updated on 10/10/2023.</p> <p>Example of aspect and impact:</p> <p>Activity: Fertilizer application;</p> <p>Aspect: Contamination of water course from run-off;</p> <p>Environment impacts: Water pollution;</p> <p>Control measure: planning of time fertilizer application / prohibited on fertilizer application at buffer zone area;</p> <p>Filed interview with estate mandore informed that fertilizer application is close monitoring by estate management to ensure the correct of dosage recommended and place of fertilizer application.</p>	Yes
4.5.1.3	<p>KLSB established Environmental Impact and Aspect Assessment and action plan, updated on 10/10/2023.</p> <p>Example of aspect and impacts:</p> <p>Activity: Replanting;</p> <p>Negative impact: Soil erosion / air pollution;</p> <p>Positive impact: Control in land expansion and land clearance;</p> <p>Control measure: Supervising and monitoring by mandore and supervisor;</p> <p>Field verification at replanting area, confirmed there is no open burning activities conducted. The replanting area are well maintained with cover crops to prevent soil erosion.</p>	Yes
4.5.1.4	<p>KLSB establish Continuous Improvement Plan (CIP) updated on 12/05/2023 include the improvement plan for environment.</p> <p>Example:</p> <p>Activity: Manual weeding;</p> <p>Positive: Manual weeding eliminates chemical pollution to soil;</p> <p>CIP: Prioritise manual weeding over chemical application in controlling weeds.</p> <p>Field visit and interviews with sampled workers, informed there are reducing in chemical usage in year 2023.</p>	

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.5	<p>KLSB conducted company policy training for the workers which include environmental policy dated 11/04/2023.</p> <p>Field interviews with sampled workers informed they have been briefed and trained on environmental issued such as no open burning, etc.</p>	Yes
4.5.1.6	<p>Environmental meeting for KLSB conducted on 05/06/2023.</p> <p>Topics of discussion cover worker quarters maintenance, zero burning, awareness on environmental management related to operational activities.</p> <p>The meeting is conducted once a year involving estate management and workers.</p>	Yes
4.5.2.1	<p>KLSB establish 3 years baseline record from year 2020 to 2022 updated on 03/12/2023.</p> <p>The diesel consumption records from year 2020 to 2022 are used as baseline for monitoring diesel usage in year 2023.</p> <p>Reviewed diesel consumption records in November 2023 is slightly higher than budget due to the higher FFB production.</p>	Yes
4.5.2.2	<p>KLSB established annual budget for usage of diesel for farm operation and delivery of FFB.</p> <p>The actual diesel usage is monitored monthly and compared against the budget.</p> <p>The actual diesel records and projection for year 2023 updated until November 2023 is reviewed.</p> <p>The diesel usage is slightly higher as compared to the projection due to higher FFB production.</p>	Yes
4.5.2.3	<p>Site interview with MSPO consultant, informed there is no use of renewable energy.</p> <p>This is mainly due to cost constriction.</p>	Yes
4.5.3.1	<p>KLSB established list of source and type of wastes updated on 10/10/2023.</p> <p>There are 3 categories of wastes which are gaseous, solid and liquid.</p> <p>Example:</p> <p>Liquid wastes: Sewage;</p> <p>Sources: Household (domestic);</p> <p>Type of solid waste: Chemical containers;</p> <p>Sources: Chemical Store;</p> <p>Gaseous wastes: Carbon Monoxide;</p> <p>Sources: Vehicles.</p>	Yes
4.5.3.2	<p>a KLSB established Waste Identification, environmental impacts, mitigation plans and continuous improvement plans updated on 10/10/2023.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>The assessment includes type of wastes and monitoring plan as below:-</p> <p>Example:</p> <p>Waste Pollutant: Rotten Bunches;</p> <p>Negative impact: Rotten bunches liquor run off into water courses during time of decomposition;</p> <p>Plan and monitoring programs: Staff/ Mandore and FFB checker should monitor FFB evacuation and make sure no bunches rotten unevaluated.</p> <p>Field visits, observed no rotten bunches or left out bunches at field blocks.</p>	
	<p>b KLSB include type of waste generated that could be re-cycle or reused in list of source and waste type updated on 10/10/2023.</p> <p>Example:</p> <p>Solid waste: Empty fertilizer bags;</p> <p>Reused: Empty fertilizer bags reused for loose fruit collections.</p> <p>Field visit and interviews with sampled workers, observed empty fertilizer bags are reused for loose fruit collections during harvesting.</p>	Yes
4.5.3.3	<p>KLSB established SOPs on managing chemicals and fertilizer.</p> <ul style="list-style-type: none"> <li>SOP Chemical and Fertilizer, doc. no. KLSOP-OP11 Rev. 00 dated 02/01/2019.</li> </ul> <p>The SOP describes on storage, handling, issuance, usage, safety precaution, before operation, during operation and after operation;</p> <ul style="list-style-type: none"> <li>SOP for Disposal of empty chemical containers, doc.no.KLSOP-OP16, rev no.00 dated 02/01/2019.</li> </ul> <p>The SOP described empty chemical container shall be tripled rinse prior disposed or reused. Disposal of empty chemical container shall be collected by authorized licensed scheduled waste collector.</p> <p>Field interviews with sampled workers informed empty chemical containers will be reused for chemical spraying and premix activities and office worker quarters beautification.</p> <p>Site verification empty chemical containers segregated for premixing purposes.</p>	Yes
4.5.3.4	<p>KLSB established SOP for Disposal of empty chemical containers, doc.no.KLSOP-OP16, rev no.00 dated 02/01/2019.</p> <p>The SOP described empty chemical container shall be tripled rinse prior disposal or reused.</p> <p>Site verification empty chemical containers segregated for premixing purposes.</p>	Yes

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Indicator	Summary of Assessment	Compliance
4.5.3.5	KLSB manage domestic wastes by disposed to public waste center at Mile 16 outside the estate on regular basis of once or twice a week.	Yes
4.5.4.1	<p>KLSB establish list for sources and type of gaseous from wastes, updated on 10/10/2023.</p> <p>Example: Gaseous waste</p> <p>Type of waste: Carbon monoxide;</p> <p>Sources: FFB tractor and vehicles;</p> <p>Action plan: Maintained and service the FFB tractor and genset every 3 months.</p> <p>Reviewed latest vehicle services records dated 14/10/2023. Records are well maintained.</p>	Yes
4.5.4.2	<p>KLSB establish list for sources and type of gaseous from wastes, updated on 10/10/2023.</p> <p>The plan describe action plan to reduce the significant pollutant and emission.</p> <p>Example: Gaseous waste;</p> <p>Type of waste: Carbon monoxide;</p> <p>Sources: FFB tractor and vehicles;</p> <p>Action plan: Maintained and service the FFB tractor and genset every 3 months.</p> <p>KLSB maintain maintenance records for vehicles updated as at 14/10/2023.</p>	Yes
4.5.5.1	<p>a</p> <p>There are two types of water source and usages for KLSB:</p> <ul style="list-style-type: none"> <li>Rain water – domestic use and estate operations.</li> <li>Treated water from Jabatan Air Negeri Sabah – domestic use.</li> </ul>	Yes
	<p>b</p> <p>There is no water testing being carried out at KLSB because there is no gazetted river flowing through the estate or along the estate boundary.</p> <p>There is stream flowing through the estate. Buffer zones has been maintained along the streams to ensure no water pollution.</p>	Yes
	<p>c</p> <p>KLSB managed their water by monitoring and procedure established.</p> <p>Example:</p> <p>Record book for water consumption with latest updated on 12/09/2023 is reviewed.</p>	Yes
	<p>d</p> <p>KLSB establish buffer zone along the stream passing through the estate.</p> <p>Buffer zones has been maintained along the streams to ensure no water pollution.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled workers informed they understand no chemical spraying and fertilizing activities allowed to be carried out at buffer zone area.	
e	There is stream flowing through the estate. Buffer zones has been maintained along the streams to ensure no water pollution.  Field visit, observed no signs of natural vegetation removed from buffer zones.	Yes
f	Site visit and interviews with sampled workers and management confirmed there is no bore well used for water supply.	Yes
4.5.5.2	Site visit and interviews with sampled workers and management confirmed no construction of bunds, weirs and dams across main rivers or waterways passing through the estate.	Yes
4.5.5.3	Site visit at workers quarters, observed installation of water tanks for rain water harvesting.	Yes
4.5.6.1	a KLSB has established SOP for wildlife management dated 10/10/2022.  Workers are briefed on 16/04/2023 on SOP for Wildlife Management.  KLSB is not located next to any forest area. The estate is located along the main road and surrounded by estates.  KLSB has identified type of wildlife in the estate as follow: <ul style="list-style-type: none"> <li>- Monitor lizard;</li> <li>- Jungle fowl;</li> <li>- Snake;</li> <li>- Rat;</li> <li>- Squirrel;</li> <li>- Pangolin.</li> </ul> Filed interviews with sampled workers informed any sighted wildlife they will report to the management.	Yes
	b KLSB established Rare, Threatened and Endangered Species Policy dated 15/05/2019 sign by Director.  The policy states on company commitment to comply with laws and regulation related to protection and conservation of RTE species.  The assessment identify wildlife within the estate by management and workers.  Example:  Reptile: Monitor Lizard.  KLSB conduct environment meeting on 05/06/2023 including wildlife observation, monitoring and protection.  Site visit observed, KLSB displayed protected wildlife at the estate notice board.	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.6.2	a KLSB established SOP on Wildlife document no. KLSOP –OP22 dated 02/01/2019 describes prohibition on hunting or capturing of wildlife.  Observed notice of no hunting displayed at estate notice board.	Yes
	b KLSB established Rare, Threatened and Endangered Species Policy dated 15/05/2019 sign by Director.  The policy states on company effort to prevent the poaching activity.  Filed interviews with sampled workers informed they understand on protection on wildlife and penalty for hunting and capturing any wildlife.	Yes
4.5.6.3	KLSB had established monitoring record of wildlife.  KLSB has established of wildlife sighted at surrounding estate area updated on 25/10/2023.  Field interview with sampled workers informed, they have been briefed on SOP for Wildlife Management dated 16/04/2023.	Yes
4.5.7.1	KLSB establishes zero burning policy dated 04/05/2019 signed by Director.  The policy describes, there shall be no open burning of any kind except where deemed necessary with prior approval of the relevant authorities. This include domestic waste, agricultural waste and biomass or by products generated by the estate.  Site visit at worker quarters, observed no signs of open burning.  Field interviews with sampled workers informed they have been briefed and understand the company policy on zero burning.	Yes
4.5.7.2	Site interview with management informed, no serious palm diseases require burning with special approval from the relevant authorities.  KLSB adopt Field Handbook Vol. 02, as a guideline to treat crop with diseased.	Yes
4.5.7.3	KLSB established policy of zero burning dated 04/05/2019 signed by Director.  Site interview with estate management and field visit confirmed, there are no infected oil palms observed at field operations that required treatment by burning method. Therefore, no application for approval of controlled burning.	Yes
4.5.7.4	Site inspection and review on planting statements verified no replanting has been carried out for year 2023.  Therefore no verification of felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched palm trunks.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	KLSB establish list of SOPs for its field operations dated 02/01/2019 as follows:	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>Safe work for general work document number KLSOP-OP5, revision 0;</li> <li>Safe work at replanting area document number KLSOP-OP7 revision 0;</li> <li>Safe work for manuring operation document number KLSOP-OP18, revision 0.</li> </ul> <p>Training for Harvesting SOP carried out on 20/04/2023. Interviewed with sampled workers informed that they are briefed and understand the SOP of estate operations.</p>	
4.6.1.2	<p>KLSB adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as a SOP guideline for planting within permitted levels on sloping land.</p> <p>During field visit, GPS of highest peak captured and reviewed against Malaysia GPS website, altitude is lower than 300 m sea level.</p>	Yes
4.6.1.3	<p>KLSB established permanent block marker for each block includes details such as block number, field size and year of planting.</p> <p>Example:</p> <p>Block: H;</p> <p>Acre: 20.38;</p> <p>Year of Planting: 2010;</p> <p>Total Palms: 1141.</p>	Yes
4.6.2.1	<p>KLSB established documented financial plan for 3 years from 2022 to 2024.</p> <p>The content of financial plan includes:</p> <ul style="list-style-type: none"> <li>Financial Projection;</li> <li>Long Term Management Plans;</li> <li>Oil Palm Mature – Budget &amp; Projection Operation Cost;</li> <li>Replanting programme.</li> </ul>	Yes
4.6.2.2	<p>KLSB establish replanting program latest updated 20/10/2021 with 1<sup>st</sup> program on 2021 and next will be in 2049.</p> <p>No replanting to be carried out in year 2023.</p>	Yes
4.6.2.3	<p>KLSB established documented financial plan for 3 years from 2022 to 2024.</p> <ul style="list-style-type: none"> <li>Planting material;</li> <li>Cost per ton;</li> <li>Expected FFB output;</li> <li>Yield per ha;</li> <li>Price forecast.</li> </ul>	Yes



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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.2.4	<p>KLSB established the monthly monitoring for the FFB production. Documents reviewed on the monthly FFB production year 2023.</p> <p>The business plan is monitored through profit and loss statement on monthly and yearly basis. Latest report for the month of October 2023 is reviewed.</p>	Yes
4.6.3.1	<p>KLSB manage purchasing of products by receiving quotation from vendor. Documents reviewed and verified the delivery order for purchasing of chemical dated 26/10/2023.</p> <p>Since chemicals are purchased in small quantities, there is no quotations. Chemicals are purchased directly from local vendor F&amp;K Agri Enterprise.</p>	Yes
4.6.3.2	<p>KLSB manage purchasing of products by receiving quotation from vendor. Documents reviewed and verified the delivery order for purchasing of chemical dated 26/10/2023.</p> <p>Since chemicals are purchased in small quantities, there is no quotations. Chemicals are purchased directly from local vendor F&amp;K Agri Enterprise.</p> <p>Reviewed payment records for purchase of chemicals on 26/10/2023, payments are made in timely manner.</p>	Yes
4.6.4.1	<p>KLSB does not engaged contractors for field operations, transportation and others services.</p> <p>Therefore, no records of briefing established.</p>	Yes
4.6.4.2	<p>KLSB does not engage any contractors.</p> <p>Therefore, no contract agreement established</p>	Yes
4.6.4.3	<p>KLSB does not engage any contractors.</p> <p>Therefore, no contract agreement established</p>	Yes
4.6.4.4	<p>KLSB does not engage any contractors.</p> <p>Therefore, no contract agreement established.</p>	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>KLSB planting statements is reviewed. There is no new planting conducted.</p> <p>During field visit, observed there is no new planting conducted within the estate.</p> <p>The 1<sup>st</sup> planting is conducted on 2000, the latest replanting conducted on February 2021 for 34.70 ha.</p> <p>Therefore, no biodiversity assessment required.</p>	Yes
4.7.1.2	<p>KLSB planting statements is reviewed. There is no new planting conducted.</p> <p>During field visit, observed there is no new planting conducted within the estate.</p> <p>The replanting in February 2021 is 34.70 ha less than 100 ha. Therefore, no PMM required.</p>	Yes
4.7.2.1	<p>KLSB planting statement and maps reviewed, there is no peat land observed.</p> <p>During field visit, observed there is no peat land within the estate.</p>	Yes
4.7.3.1	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no SEIA conducted.	Yes
4.7.3.2	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no SEIA conducted.	Yes
4.7.3.3	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no SEIA conducted.	Yes
4.7.3.4	There are no smallholder's scheme in KLSB certification. Therefore, not applicable.	Yes
4.7.4.1	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no soil map established.	Yes
4.7.4.2	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no topography map established.	Yes
4.7.5.1	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no map established and no permit available.	Yes
4.7.5.2	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no plan established.	Yes
4.7.5.3	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no soil map established.	Yes
4.7.6.1	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no FPIC conducted and no communities affected.	Yes
4.7.6.2	KLSB planting statement is reviewed and there is no new planting conducted. There is no sacred sites, therefore no management plan established.	Yes

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4.7.6.3	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no SOP established.	Yes
4.7.6.4	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no compensation and agreement established.	Yes
4.7.6.5	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no assessment established.	Yes
4.7.6.6	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no system establish for calculating the compensation for distribution.	Yes
4.7.6.7	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no compensation plan established.	Yes
4.7.6.8	KLSB planting statement is reviewed and there is no new planting conducted. Therefore, no communities affected.	Yes

#### 4.4. Use of Marks and/or Any Other References to Certification

The audit team leader has reviewed and confirmed that there are no usage of mark / logo in Keunggulan Ladang Sdn. Bhd. operation or any on/off-products claim.

#### 4.5. Status of Non-Conformities Previously Identified

	The stage 1 audit findings have been reviewed, in particular to assure appropriate corrective actions implemented to address the identified audit findings.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
X	No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i></p> <p><i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i></p>	

#### 4.6. Detail of Audit Findings in last audit

AUDIT OUTCOME		
During last Audit	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

#### 4.7. Detail of Onsite Audit Findings Identified during this audit

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

ONSITE AUDIT OUTCOME		
During this onsite audit,	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

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Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	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	Office	KLSB could improve on management review agenda.
2.	4.4.5.2	The management shall establish records that provide an accurate account of all 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.	Office	KLSB could improve in updating workers list.
3.	4.4.6.2	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.	Office	KLSB could improve training need analysis of individual employees based on job description.
4.	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	Office	KLSB could improve monitoring of diesel usage against the baseline values.
5.	4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations	Office	KLSB could improve estimation of diesel usage to determine the energy efficiency.
6.	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	Generator room	KLSB could improve in monitoring waste generated at generator room.
7.	4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented	Office	KLSB could improve action plan to reduce identified pollutant for machinery.

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### 5. CONCLUSION

Keunggulan Ladang Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance 04 audit consisting of one estate according to MSPO 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organised Smallholders.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews conducted during this surveillance audit have provided TUV NORD Malaysia with sufficient evidence on the fulfilment of the applied standard Principles & Criteria.

In conclusion the certified unit has been established, implemented and continued to improve in managing the estates are in line with the Principles & Criteria of the applied standards of MS 2530-Part 3:2013 General principles for Oil Palm Plantations and Organised Smallholders.

Any audit is based on sampling within an organization's management system and therefore is not a guarantee of 100 % conformity with requirements.

As a result of this audit, the audit team confirms that

Total certified number of estate(s):	1	
Total certified production area:	124.35	Ha
Certified FFBs January to November 2023:	1296.58	Mt
Project FFBs December 2023:	120.00	Mt

**MSPO Certification Summary Report**

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**6. RECOMMENDATION**

The audit team conduct a process-based audit focussing on significant aspects/risks and objectives required by the standards. The audit methods used are interviews, observations, sampling of activities, review of documentation and records.

The structure of the audit is in accordance with the audit plan included in this summary report as annex.

The audit team concludes that the organisation has established and maintained its management system in line with the requirements of the standard(s) and demonstrated the ability of the system to achieve requirements for products and/or services within the scope and the organisation's policies and objectives.

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

	Recommended for Certification
<b>X</b>	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 28/12/2023



Muhammad Khairul Anuar  
TUV NORD (Malaysia) Sdn Bhd  
Audit Team Leader

Puchong, 28/12/2023



Mohamad Norhisham Bin Mohd Salleh  
TUV NORD (Malaysia) Sdn Bhd  
Certifier / Approver

**MSPO Certification Summary Report**

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**7. LIST OF STAKEHOLDERS**

No stakeholders' consultation conducted in accordance to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit. Therefore, no stakeholders listed.

## MSPO Certification Summary Report

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### Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives

This report is sent by the certification body to the members of the audit team and the audit representative of the organisation. All documents (such as this report) regarding the certification procedure are treated confidentially by the audit team and the certification body. This audit report remains the property of the certification body.

An audit is a procedure based on the principle of random sampling and cannot cover each detail of the management system. Therefore nonconformities of weaknesses may still exist which were not expressly mentioned by the auditors in the final meeting or in the audit report.

The responsibility for continuous effective operation of the management system always rests solely with the audited and certified organisation.

Salvo clause:

The audit report will be left to the organisation at the end of the audit - subject to approval by the certification body. The independent release process may cause modifications or additions. In these cases a modified revision will be sent to the audited organisation.

The objective (goal) of the audit is to establish compliance of the management system of the aforementioned organization with the requirements of the aforementioned standard in order to achieve or maintain certification through an independent and accredited certification body. Identification of possibilities to improve the management system can also be a component of the audit and is considered simply to be an enhancement; it does not constitute consultancy or advice with regard to the management system.

### Annex / Enclosures

Annex /  
corresponding audit documentation

- ☒ P&C Audit Report / Checklists
- ☒ Audit Plan