TÜVNORD

MSPO CERTIFICATION SUMMARY REPORT

SPOC J39 BULUH KASAP

RECERTIFICATION 01

Onsite Audit Date: 20/08/2023 – 24/08/2023

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ABBREVIATIONS

CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
FFB	Fresh Fruit Bunch
GAP	Good Agriculture Practices
GPS	Global Positioning System
HBV	High Biodiversity Value
IPM	Integrated Pest Management
ISO	International Standard Organisation
LKN	Latihan Khidmat Nasihat
MPOB	Malaysian Palm Oil Board
NC	Non Conformity
OSH	Occupational Safety and Health
P&C	Principle and Criteria
PPE	Personal Protective Equipment
RTE	Rate, Threatened and Endangered
SA8000	Social Accountability 8000
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
SPOC	Sustainable Palm Oil Cluster
WHO	World Health Organization

1. INTRODUCTION

MPOB has commissioned TÜV NORD (Malaysia) Sdn Bhd to conduct recertification audit for SPOC J39 Buluh Kasap according to MS 2530-2:2013 Part 2 General Principles for Independent Smallholders.

1.1. Objective

The objective of this audit is to assess the MPOB Cawangan SPOC J39 Buluh Kasap as group manager managing the independent smallholders by an independent certification body for compliance of the applied standard.

1.2. Scope

The assessment is based on the documentation established by MPOB Cawangan SPOC J39 Buluh Kasap in managing the independent smallholders' scheme.

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 mentioned below. TÜV NORD has employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of the monitoring and reporting.

The assessment is carried out on the basis of the MS 2530-2:2013: Part 2: General principles for independent smallholders.

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

1. Kod Amalan Baik (GAP) Perkebun Kecil, Malaysia Palm Oil Board
2. Guidelines for Development of a Standard Operating Procedure for Oil Palm Cultivation on Peat.

1.3. Appointment & Qualification of Audit Team Members

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

Qualification of the Lead Auditor: Mohamad Norhisham Bin Mohd Salleh

Requirement	Qualifications
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;	Graduate in Applied Science (Major In Agrobiology).

Requirement	Qualifications
vi) Business Management; or vii) Other relevant related fields	
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)	5 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor training	Successfully completed MS2530 series of 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 and appointed as lead auditor for MSPO scheme.
Field working experience in the palm oil sector, or demonstrable equivalent	5 years working experience in oil palm plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	5 years working experience in oil palm plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed ISO 9001:2015 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 ISO 45001:2018 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001:2015 Lead auditor course and auditor for MSPO scheme
Completed High Conversation Value assessment	Attended and completed the HCV-HCS for producer online course.

Requirement	Qualifications
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

Qualification of Team Members

Requirement	Name 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	Muhammad Khairul Anuar Bin Azizul Hasan	Graduate in Plantations Industry and Management.	Yes
	Ahzahar Bin Amir	Diploma In Planting Industry management and Bac. Science Bioindustry Agriculture	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)	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations	Yes
	Ahzahar Bin Amir	30 over years working experience in oil palm plantation	Yes
Successfully completed MPOCC endorsed lead auditor / auditor trainings	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed MS 2530 series of standard for Lead Auditors.	Yes
	Ahzahar Bin Amir	Successfully completed MS 2530 series of standard 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.	Muhammad Khairul Anuar Bin Azizul Hasan	Qualified and appointed as auditor for MS2530 scheme.	Yes
	Ahzahar Bin Amir	Qualified and appointed as auditor for MS2530 scheme.	Yes

Requirement	Name Assessor	Qualification	Compliance
Field working experience in the palm oil sector or demonstrable equivalent	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantation	Yes
	Ahzahar Bin Amir	30 over years working experience in oil palm plantation	Yes
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantation	Yes
	Ahzahar Bin Amir	30 over years working experience in oil palm plantation	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 9001 Lead Auditor course.	Yes
	Ahzahar Bin Amir	Successfully completed ISO 9001:2015 Lead Auditor course.	Yes
Health and safety auditing on the farms processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 45001 Lead Auditor course	Yes
	Ahzahar Bin Amir	Successfully completed ISO 45001 Lead Auditor course	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed SA 8000 Basic training	Yes
	Ahzahar Bin Amir	Qualified and appointed as an auditor for MS2530 scheme.	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 14001 Lead Auditor course.	Yes
	Ahzahar Bin Amir	Successfully completed IMS (ISO 9001:2015 & ISO 14001:2015 Auditor/Lead Auditor course.	Yes

Requirement	Name Assessor	Qualification	Compliance
Completed High Conversation Value assessment	Muhammad Khairul Anuar Bin Azizul Hasan	Attended and completed the HCV-HCS for producers course.	Yes
	Ahzahar Bin Amir	Qualified and appointed as an auditor for MS2530 scheme.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Muhammad Khairul Anuar Bin Azizul Hasan	Able to communicate in Bahasa Malaysia and English.	Yes
	Ahzahar Bin Amir	Able to communicate in Bahasa Malaysia and English.	Yes

2. METHODOLOGY

The audit approach consists of the following steps:

- Contract review;
- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Latest smallholders list;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews SPOC personnel, stakeholders; review of documentation;
- Review of SPOC management system;
- Reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Peer review
- Address Peer Review Comments (if any)
- Final audit reporting
- Final approval, certification decision and issuance of certificate.

Recertification Audit:

Recertification audit conducted onsite on 20/08/2023 – 24/08/2023 covering the following activities but not limited to below:

Onsite:

- Onsite visit, observations and inspections of farms management and activities;
- Interview smallholders;
- Reviewed revised and updated documentation established and implemented;
- FFB production records;
- Training records;
- Land titles and land application approvals;
- Stakeholders consultation meeting;
- Review and closed out of observations raised during stage 1 or stage 2 or SA audit;
- Assessment reporting;

Assessment

The audit of the smallholders is conducted according to the MS 2530-2:2013 Part 2 General Principles for Independent Smallholders.

The methodology for collection of objective evidence by means of physical site inspections, observation of tasks and processes, interviews of smallholders, SPOC officers, review of documentation and data.

In accordance to MPOCC Guidance on Remote Audits due to Covid-19 Pandemic Restrictions Version 4.0 dated 26/10/2021 with reference to the latest announcement by the Government on the interstate travel approval for fully vaccinated individual "Pergerakan rentas negeri – dibenarkan bagi yang lengkap vaksin" on the 11th October 2021, the Accredited Certification Bodies (ACBs) and Certification Bodies (CBs) shall in their best position strive to ensure that an on-site audit by the Audit Team be conducted.

All ACBs and CBs are to adhere to the National Security Council (NSC) announcement of the National Recovery Plan (NRP) and the Enhanced Movement Control Order (EMCO) by referring to their official website at: https://www.mkn.gov.my/web/ms/covid-19/.

MSPO guidance documents are used to guide the collection of information.

For this onsite audit, the number of selected independent smallholders are based on example table of ACB – OPMC Issue 2 dated 04/09/2020.

The group of smallholders consists of 87 new members and 1,766 old members. The total number of smallholders for this audit are 1,853.

As per MPOB requirements the risk factor of 1.5 shall be applied. Therefore, the sample size S = 1.5√1,853 = 64.57 round up to the next integral of 65.

As per OPMC 2 issue 2, from the sample size, the number of the new members are 65 x 75% = 49 and number of existing members are 65 x 25% = 16.

The list of smallholders selected for the onsite assessment and inspection listed in Table 2-1 below:

Table 2-1: List of Sample Smallholders

Name	GPS Coordinates
Existing members	
Lau Tuan Kuan	2.49966, 102.6967601
Low Chee Lin	2.45805, 102.8460206
Yang Niap Fatt	2.51083, 102.879912
Tan Ah Kow	2.63940, 102.8133275
Ng Beng Yap	2.530240, 102.71064
Tai Moy	2.61292, 102.7719303

Name	GPS Coordinates
Existing members	
Siew Meng San	2.57037, 102.83222146
Tukiman Bin Yusuf	2.56748, 102.74653
Mon Bin Mohd Nor	2.56748, 102.74653
Ab Rahman Bin Bujang	2.63493, 102.81426
Ali Bin A Ghani	2.64894, 102.6888809
Azham Sah Bin Muhamat	2.48096, 102.73117
Suhairi Bin Ibrahim	2.49530, 102.72336
Zainon Bte Ahmad	2.50082, 102.73108
Mohd Nazri Bin Musa	2.59443, 102.84993
Md Yusop Bin Adam	2.6106, 102.82186

Name	GPS Coordinates
New members	
Lim Tuck Ah	2.5082551, 102.8897192
Yeo Keng Guan	2.405903, 102911374
Chong Kong Chuan	2.3964981, 102.9811372
Tey Kiet Soon	2.6096728, 102.7863334
Krishnan A/L Muthusamy	2.4169717, 102.6848605
Unilease Plantation Sdn. Bhd.	2.694043, 102.819771
Noor Iskandar Bin Jamaluddin	2.652067, 102.653158
Zulkifli Bin Madon	2.456227, 102.8793109
Soon Fook Kiong	2.4852358, 102.9524162

Name	GPS Coordinates
New members	
Soon Fook Hin	2.4852358, 102.9524162
Yong Lim Moy	2.4852358, 102.9524162
Zaharah Binti Jaaffar	2.64969, 102689
Pang Kiow Kiow	2.478757, 102.8931383
Fauzan Bin Mohd Manzor	2.6292, 102.6317
Wong Lee Sun	2.3347101, 102.434029
Pang Lee	2.4819689, 102.8882725
Salmi Binti Sukar	2.5120758, 102.7251704
Gan Giok Tin	2.59871, 102.79121
Lee Piang Yong	2.6126758, 102.7251704
Minhat Bin Ibrahim	2.7566702, 102.7236613
Muhammad Haziq Bin Md Rohim	2.75811, 102.73226
Nurul ‘ Asyikin Binti Ibrahim	2.65062, 102.73169
Mohd Adif Bin Lebai Hasan	2.7751749, 102.72964190
Shukor Bin Md Yusof	2.775149, 102.7296419
Yap Kian Peng	2.6377, 102.75762
Zulkarnain Bin Elias	2.55438, 102.88968
Chai Hann Jye	2.48044, 102.96184
Lee Kian Chun	2.53501, 102.77582
Fadhil Bin Muhamad	2.64211, 102.80391
Masnah Binti Suang	2.62896, 102.81291

Name	GPS Coordinates
New members	
Haraney Bin Hamzah	2.62034, 102.8570830
Mohd Taufik Bin Mohamed	2.54491, 102.75874
Arshad Bin Abd Aziz	2.6351, 102.75874
Mohd Aidil Bin Hambi	2.54945, 102.81789
Farah Diba Binti Jamal	2.62381, 102.8182400
Hafsah Binti Muhamat	2.46703, 102.73849
Suleiman Bin Ahmad	2.57171, 102.83154
Mohd Izhar Bin Suleiman	2.58167, 102.84119
Zahid Bin Aris	2.44152, 102.81761
Lim Chin Take	2.47565, 102.82181
Mohd Nooh Bin Johar	2.55346, 102.92995
Mohd Farid Bin Zulkafly	2.52072, 102.76987
Lim Chin Chai	2.47565, 102.82181
Lim Chon Chock	2.47565, 102.82181
Hamir Bin Sharif	2.5035, 102.76620
Idris Bin Atil	2.59432, 102.81747
Ahamad Bin Abu Salim	2.51263, 102.844878
Jayabestari Sdn. Bhd.	2.4067468, 102.9030002

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 Improvements (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 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 during the next audit.

3. ORGANISATION INFORMATION

MPOB Cawangan SPOC J39 Buluh Kasap is a branch of MPOB located at No. 34, tingkat atas, Jalan Genuang Perdana, Taman Genuang Perdana, 85000, Segamat Johor is managed by a group manager and supported by a team officers to manage the cluster providing technical support, estate management skills and training as well as develop the independent smallholders' scheme around the Segamat district.

The smallholders in Segamat, Johor as shown in the below maps.

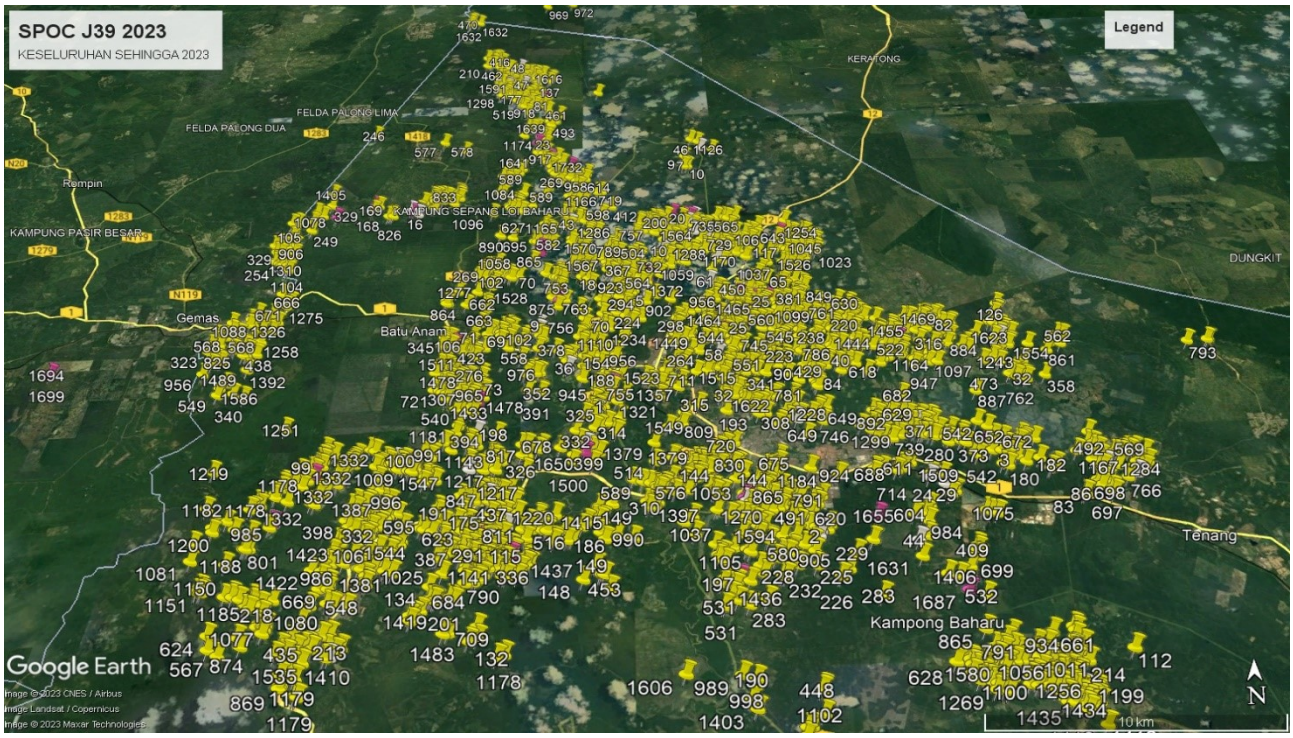

Figure 1: Smallholders location for SPOC J39 Buluh Kasap.

Figure 2: Smallholders location for SPOC J39 Buluh Kasap.

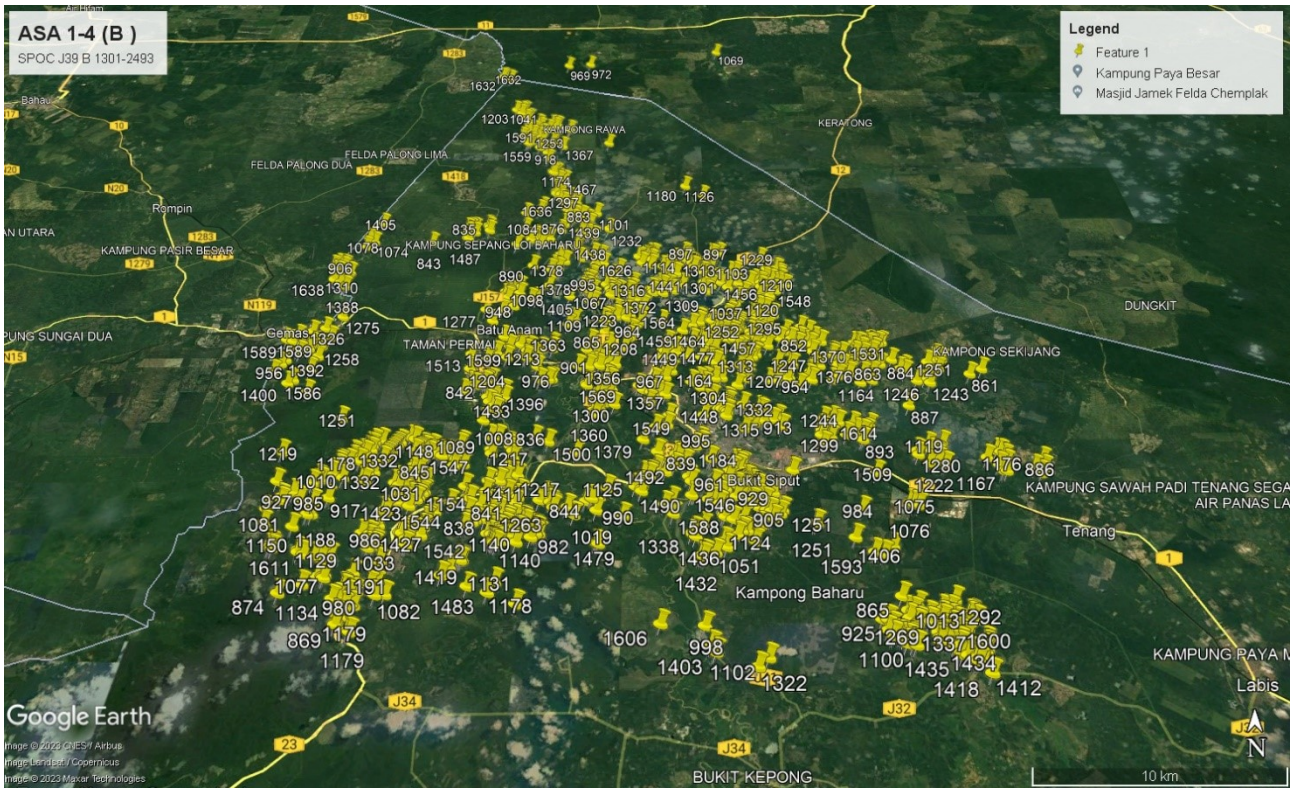

Figure 3: Smallholders location for SPOC J39 Buluh Kasap.

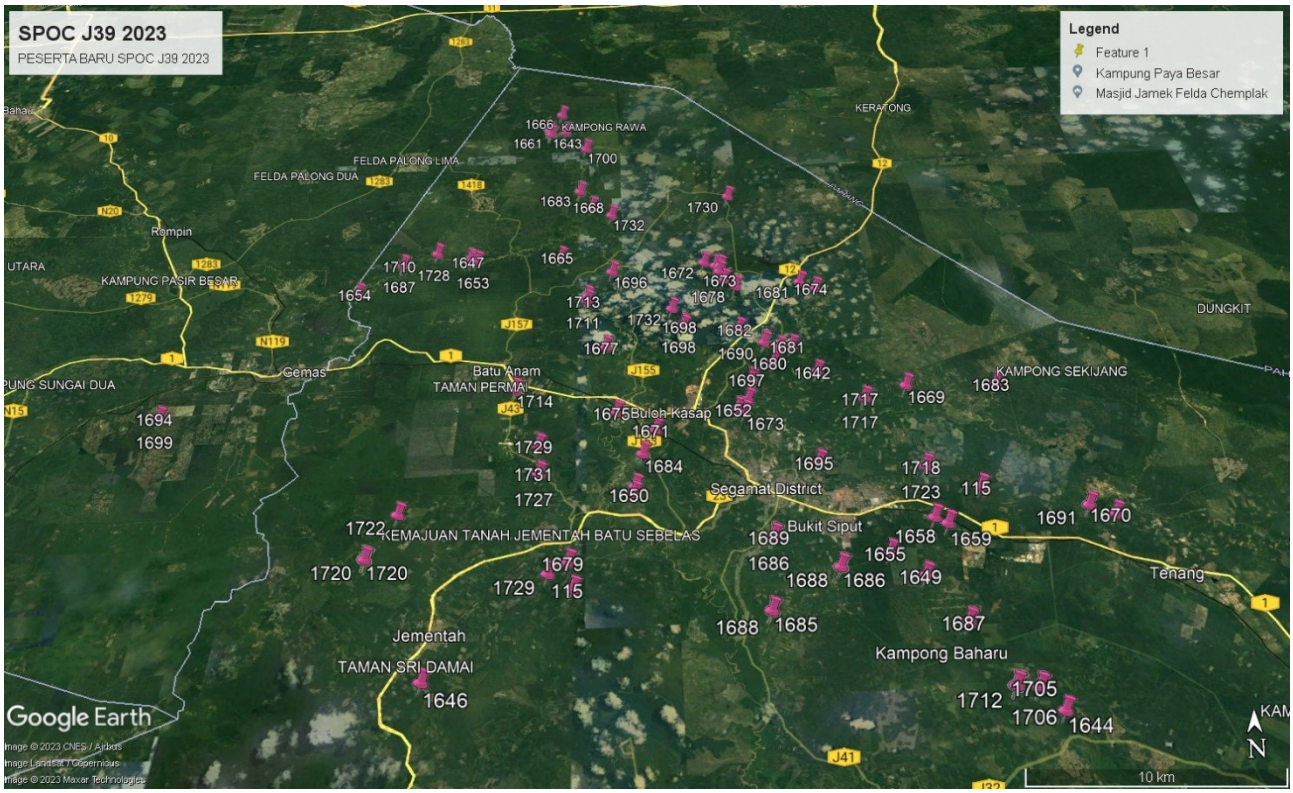

Figure 4: Smallholders location for SPOC J39 Buluh Kasap.

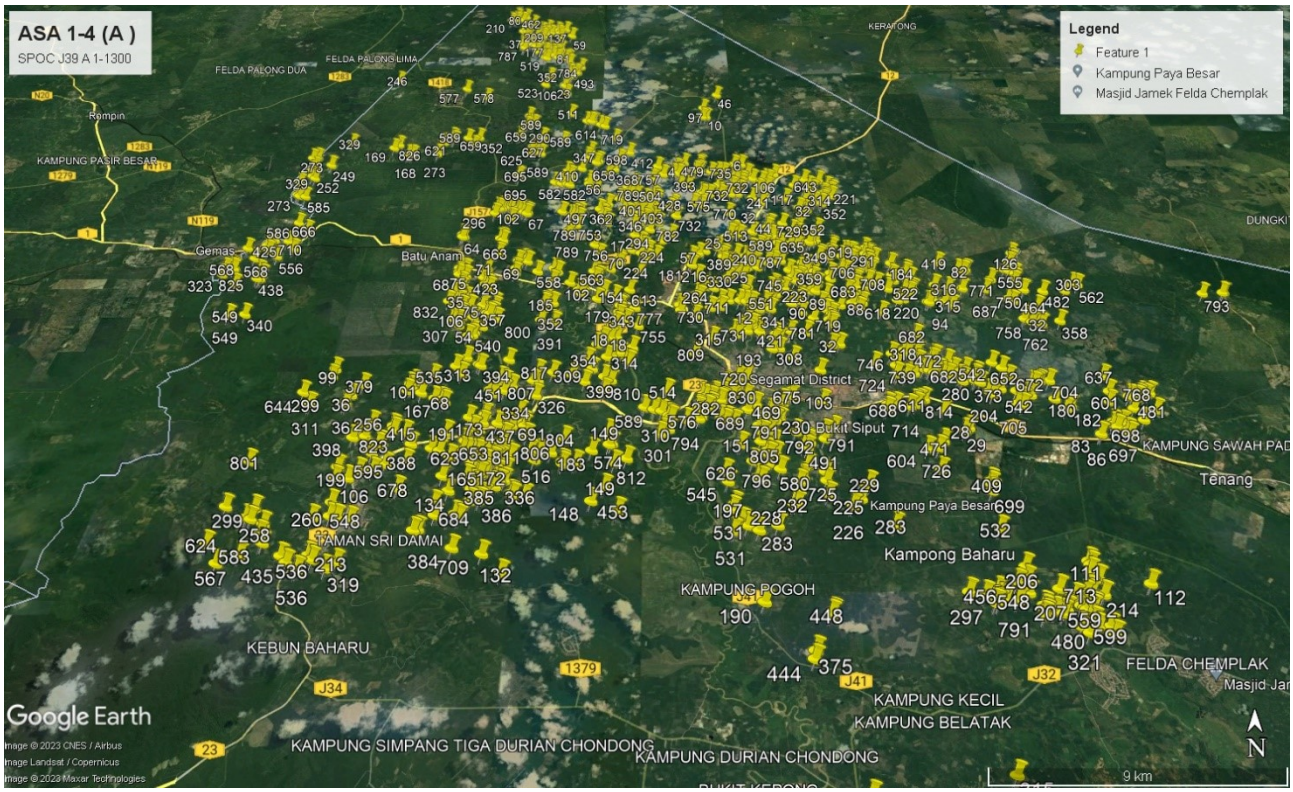

Figure 5: Smallholders location for SPOC J39 Buluh Kasap.

4. CERTIFICATION ASSESSMENT

4.1. Recertification

The objective of the audit is to assess the activities of MPOB Cawangan SPOC J39 Buluh Kasap are in compliance with MS 2530-2: 2013 Part 2: General principles for independent smallholders' requirements.

4.1.1. Recertification 01:

The recertification audit is conducted on 20/08/2023 to 24/08/2023.

The number of smallholders in this recertification audit are 1,853.

The number of smallholders 1,766 remain the same for this surveillance audit.

The number of smallholders joined during this recertification audit are 87.

The audit team has applied the Malaysian Sustainable Palm Oil Part 2: General Principles for Independent Smallholders Audit Guidance to assess the establish documents against the Principles and Criteria of the standard.

The details of assessment of the indicators are at the summary of assessment in this report.

During the onsite the following were verified but not limited to below:

1. Compliance to legal requirements on the land title, land use rights and customary rights
2. Training and competence
3. Environmental management
4. Waste management and disposal
5. Health and safety
6. Group Manager management system
7. Best practice – farm management including fertilising, chemical spraying and harvesting.

During this recertification audit, there is one OFI raised.

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

The number of audit findings raised in this audit refer to Section 4.6 of this audit 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.

The audit team leader has review the stakeholders' consultation feedback during the last surveillance audit and there are no concerns or complaints or disputes raised or any prior to this audit.

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

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 12/07/2023 to announce the audit of the certified unit. As at audit date on 20/08/2023 there are no comments received.

Recertification Audit or any concerns or complaints or disputes raised or any prior to this audit. Stakeholders consultation shall be conducted.

Invitation letters are sent on 12/07/2023 to invite relevant stakeholders to attend a local stakeholders' consultation on 20/08/2023 to gather information from the local communities in accordance to §7, 3.2 of the Certification Procedure requirements.

The topics of discussion are as below:

a. Introduction of objectives of MSPO standard certification for smallholders.

b. Development of smallholders farms in area;

c. Wildlife management area and impact to the smallholders;

d. Environmental issues on the impact of river contamination;

e. Type of wildlife around area;

f. Support from processing palm oil mills at area/

There is no issues raised during the stakeholders' consultation that need to be addressed by the SPOC management office.

It can be concluded the relevant Principles and Criteria clauses of the applied standard are in compliance.

The list of stakeholders who attended the meeting or interview by telephone refer to table 7.1.

Item	Subject discussed	Audit team finding	Comments or Feedback to SPOC
1	Any information from Group Manager for MSPO audit?	Stakeholders informed they have received the information for MSPO audit by phone call from Group manager SPOC J39 Buluh Kasap.	No action required
2	Social issues	There is no social issue raised by stakeholders which related to SPOC J39 Buluh Kasap.	No action required
3	Understanding of Land Title – Native, Customary Land, Freehold, Leased, Land application (LA)	Stakeholders informed that most of the smallholders are having lease or freehold lands status.	No action required
4	Economy / Livelihood Is there any impact on livelihood after the introduction of MSPO?	Stakeholders informed that having MSPO certification has increase knowledge on good agricultural practises. Thus, smallholders are improving their production yield and having proper farm management.	No action required
5	Does MSPO largely benefits the local communities?	Stakeholders informed the MSPO certification provide benefits to local communities.	No action required

6	Any environment awareness provided by SPOC	Stakeholders informed they have a good understanding on environmental awareness.	No action required
7	Any awareness of wildlife conducted by SPOC	Stakeholders informed there are no human-wildlife conflict on smallholder's areas.	No action required
8	Is the FFB quality improved with MS2530 certification	There is no issue on the FFB quality. The smallholders understanding on the standard of FFB ripeness is good.	No action required
9	Are there any smallholders practices affect you?	Stakeholders informed there are no impacts caused by smallholder's practises.	No action required
10	Do you consider any management conflict with the MS2530 principles and criteria?	Stakeholders informed there is no conflict with the MS2530 principles and criteria.	No action required
11	Do you have any suggestions for SPOC management?	There are no suggestion by stakeholders involved.	No action required

4.3. Summary of Assessment

Principle and Criteria Assessment Summary
The assessment team conducted 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 applied MSPO 2530-2. The summary of the assessment is 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	SPOC J39 Buluh Kasap adopted MPOB MSPO Policy, doc no: MSPO/SSCC/POLISI-01, revision 2, updated 01/06/2021. MSPO policy is publicly displayed at MPOB office notice board. Document review on smallholders individual file, MSPO policy is include in MSPO application form signed by SPOC J39 Buluh Kasap Group Manager and smallholders. Field interviews with sampled smallholders informed they have been briefed on the MSPO policy.	Yes
4.1.2.1	SPOC J39 Buluh Kasap adopted MPOB list of social and environmental impact and action plan, document no: MSPO/SPOC/L-04/ISP, issue no: 3, revision no: 3, effective date: 01/06/2021.	Yes

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	The table includes type of impact, activity, social and environmental impact and action plan. Field visits and interviews with sampled smallholders informed they have stored the fertilizers & pesticides in designated stores and installed gates at the entrance to prevent stealing of fertilizer, pesticide and FFB	
4.1.2.2	SPOC J39 Buluh Kasap distribute latest Warta Sawit "Bil. 83 (1) / January - April 2023" to smallholders during MSPO briefing on 27/07/2023 and 26/06/2023. Those who did not attended the briefing will receive a copy during LKN (GAP) visit. Field interviews with sampled smallholders informed they obtained new information from group manager and received the Warta Sawit when attended training	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	SPOC J39 Buluh Kasap adopted MPOB 'Manual Prosedur Kerja MSPO Kelompok Minyak Sawit Mampan' document number MSPO/SPOC/GP-01/PEK revision number 05 dated 01/04/2023 which include 'Carta Alir Kebolehjejakan Perbelanjaan dan Pendapatan Pekebun Kecil' as a traceability procedure. The traceability procedure describes smallholders provided with Buku Rekod Ladang (BRL) to record FFB sales. SPOC J39 Buluh Kasap maintained record of FFB sales in smallholders' individual file.	Yes
4.2.1.2	SPOC J39 Buluh Kasap group manager maintain records of FFB production and sales of each smallholder. Records of individual sales and delivery of FFB are recorded for all smallholders and well maintained. SPOC J39 Buluh Kasap maintain records of FFB sales and weighbridge ticket in smallholders individual file. Field interviews with sampled smallholders informed FFB sales receipts and weighbridge tickets are maintained. Reviewed the smallholders FFB sales receipt and weighbridge tickets.	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	SPOC J39 Buluh Kasap adopted MPOB Legal Register for Peninsula Malaysia, document no. MSPO/SSCC//L-01/SKU, revision no. 5, dated 01/04/2023.	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	Example of laws: 1. Akta Kualiti Alam Sekeliling 1974; 2. Akta Taman Negara 1980; 3. Akta Pekerjaan 1955; 4. Minimum Wages Order 2022. SPOC J39 Buluh Kasap carried out MSPO briefing include legal requirement dated 31/03/2022 and LKN visit to smallholders' farms on 24/05/2022. Document review on sampled SPOC J39 Buluh Kasap smallholders verify copy of MPOB license is well maintained and documented. MPOB license SPOC J39 Buluh Kasap smallholders validity as below: Example: MPOB license for smallholder no.: 1679 valid from 12/12/2021 until 30/11/2026. Field interviews with sampled smallholders informed they have been briefed on legal requirement.	
4.3.2.1	SPOC J39 Buluh Kasap smallholders are either having freehold title or leasehold title. SPOC J39 Buluh Kasap established list of smallholders on land use conversion for 51 lots. Document review sighted receipt on land conversion registration dated 21/03/2023 for sampled smallholders with Segamat Land District. Field interviews with sampled smallholders informed there are no disputes found and boundary stones or boundary drains used to indicate the boundary.	Yes
4.3.3.1	SPOC J39 Buluh Kasap land titles are freehold or lease hold titles issued by Segamat Land District. There is no customary land own by smallholders.	Yes
4.3.3.2	SPOC J39 Buluh Kasap smallholder's individual files review the land titles include a map, lot number, area size and boundary marking.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	Independent smallholders can respond to complaints that are raised by their neighbours or other stakeholders as referred to: • Document: Prosedur Aduan dan Rungutan • Document Reference: MSPO/SPOC/SOP-01/AR; Rev. No.: 5 • Effective Date: 1/4/2023	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	- Lampiran 10 - Prosedur Aduan dan Rungutan, - Lampiran 11 - Borang Aduan dan Rungutan The smallholders were informed about the complaint system. A flowchart of the Complaint and Grievances is available together with "Borang Aduan dan Rungutan" and "Pengesahan Tindakan Penyelesain. Verified during document review one complaint received as follow: • Complainant: Smallholder A • Issue: Serangan Ulat Bungkus • Date: 26/07/2023 • Received by: Amar Redza bin Marmo – Pegawai Tunas Kawasan Corrective action by Group Manager: Lawatan pemantauan dari bahagian Entomologi Ibu Pejabat telah dibuat pada 16/08/2023 dan lawatan susulan akan dibuat semula selang 3 minggu akan datang.	
4.4.1.2	SPOC J39 Buluh Kasap adopted MPOB Guidelines Complaint and Grievance, document number MSPO/SPOC/SOP-01/AR, Revision 05 dated 01/04/2023. Review the SOP, stated timeline to resolve disputes within 14 days. Person in charge is Group Manager with responsibilities: 1. Accepting the grievances. 2. Analysed and investigate on issue raised. Any complaints outside the scope of the group manager it will refer to other parties or MPOB HQ. Field interviews with sampled smallholders informed they are aware on complaints and grievance process and timelines to resolve the complaints.	Yes
4.4.2.1	SPOC J39 adopted Polisi Hak Asasi Manusia (MPK Lampiran 19 - Item x: *Memastikan persekitaran tempat bekerja adalah dalam keadaan yang sesuai dan selamat.* SPOC J39 Buluh Kasap has established procedures and action plan on safety and health. The procedure can be referred to: • Document 1: Garis Panduan Keselamatan dan Kesihatan Pekerjaan - Document Ref. No: MSPO/SPOC/GP-02/KKP; Rev No.: 5 - Effective date: 1/4/2023 Objective: Provide Guidelines in the event of an accident, poisoning or any other unsafe incident to smallholders and workers at work. • Document 2: Prosedur Kemalangan, Kejadian Berbahaya dan Keracunan Pekerjaan	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	- Document Ref. No: MSPO/SPOC/GP-05/KK; Rev No.: 5 - Effective date: 1/4/2023 Objective: Ensure that smallholders understand the importance of occupational health and safety and practice safe working methods for every operation in palm oil plantations The group Manager has promoted safe working practices and enforced the usage of PPE equipment's as per sampled evidence as follows: Document: Senarai Semak Inspektorat Insentif Rak Bahan Kimia dan PPE - Date: 16/08/2023 - Reported by: Mohd Za'im Ilman Mohamad Nor – Ketua Inspektorat - Verified by: Amar Redza Marmo – Group Manager SPOC J39 PPE distributed: - Recipient: Lee Teck Teck - Date: 22/2/2023 - PPEs: Wellington boot, Rubber glove, Goggle, Mask During the site visit, the smallholders and the representatives are aware about the importance of adhering to the health and safety in the field and during conducting their tasks.	
4.4.3.1	SPOC J39 has adopted under the "Manual Prosedur Kerja (MPK), procedures emphasize the followings: Document No.1: MSPO/SPOC/SMP-01; (rev-05) Lampiran 20 - Syarat mengupah Pekerja Syarat-syarat mengupah Pekerja di Kebun Sawit 1. Mempunyai permit kerja bagi pekerja asing 2. Tidak sama sekali membenarkan/mengupah kanak-kanak di bawah umur 15 tahun untuk bekerja 3. Tidak sama sekali membenarkan/mengupah kanak-kanak di bawah umur 15 – 18 tahun untuk membuat kerja berat dan merbahaya di Kawasan kebun sawit 4. Tidak mengamalkan sikap diskriminasi terhadap agama, kaum, jantina, warna kulit, kewarganegaraan dan politik 5. Pembayaran upah adalah mengikut jenis kerja yang dilakukan seperti yang telah disyorkan oleh Pengurus SPOC 6. Kadar bayaran mestilah dipersetujui oleh pekebun kecil dan pekerja 7. Setiap bayaran yang dilakukan hendaklah direkodkan dan ditandatangani oleh pekerja 8. Pekerja perlu mengutamakan aspek-aspek keselamatan dan kesihatan semasa menjalankan kerja-kerja di dalam kebun	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Document No 2: MSPO/SSCC/TPP-01 Lampiran 21: Terma Penggajian Pekerja This is referring to the rate that has been agreed by the owner and the workers according to the type of works done as follows: 1. Menuai Buah Tandan Segar: RM 60.00/mtan 2. Membaja: RM 2.00/bag 3. Meracun: RM 30.00/ekar (labour only) 4. Pemangkasan Pelepah: RM 5.00/pokok (depend on height) The agreed price, terms and conditions are in written form or verbally agreed between the owner and the workers. Sampled evidence smallholder's landowner Lot 1980.	
4.4.3.2	As dictated in the MSPO Policy, relevant documents are signed by the Group Manager and the smallholder. • Document: Polisi Minyak Sawit Mampan Malaysia (MSPO) • Reference No: MSPO/SPOC/POLISI-01 (rev-05) "*Menentang amalan diskriminasi dengan mengamalkan hak kesamarataan dalam memberi peluang dan layanan tanpa mengira bangsa, jantina, agama, Kefahaman politik dan kewarnegaraan"* There are no complaints related to discrimination during documents review. Field interviews with sampled smallholders informed no discrimination occurs.	Yes
4.4.3.3	Group Manager SPOC J39 has ensured all independent smallholder's worker's pay and conditions meet the legal standards as per mutual agreement between the two parties as per sampled evidence below: 1. Menuai buah tandan segar – RM 60.00/mtan 2. Membaja – RM 2.00/bag 3. Meracun – RM 30.00/ekar (labour only) 4. Pemangkasan – RM 5.00/palm (depending on height) The above rate mutually agreed by both partis as verified during field visit at Lot No. 1980.	Yes
4.4.3.4	Site inspection on sampled smallholders SPOC J39 Buluh Kasap, there is no on-site living quarters provided since no hiring of casual workers by the landowner.	Yes
4.4.3.5	SPOC J39 Buluh Kasap adopted a procedure in their Manual Prosedur Kerja (MPK) as referred to the following: • Document Ref. No.: MSPO/SPOC/SMP-01 (rev-05) • Lampiran 20: *"Syarat Mengupah Pekerja"* stated that no children should be employed.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Refer Item No: 5. Tidak sama sekali membenarkan/mengupah kanak-kanak di bawah umur 15 tahun untuk bekerja 6. Tidak sama sekali membenarkan/mengupah orang muda dibawah umur 18 tahun membuat kerja berat di Kawasan kebun Based on the interview with smallholders and collection centres, no children and young persons are employed.	
4.4.4.1	SPOC J39 Buluh Kasap adopted Prosedur Latihan dan Kompetensi as per established Manual Prosedur Kerja MSPO Refer document as follows: • Document: Prosedur Latihan dan Kompetensi • Reference: MSPO/SPOC/SOP-07/LK (Revision 5) • Effective date: 01/04/2023 Therein, amongst the procedure emphasizes: - - Mengadakan pelan Latihan tahunan dan memaklumkan kepada pihak yang terlibat - Memastikan pekebun kecil dan pekerja dimaklumkan mengenai jadual latihan. Membenarkan pihak yang terlibat untuk mengikuti Latihan mengikut jadual yang telah ditetapkan. Group Manager has established Calendar Activity for Year 2023 SPOC J39 training/programmes plan as follows: 1. Program Hari Bertemu Pelanggan 2. Kursus sehari Sawit Bersama pekebun kecil 3. Program Latihan Taklimat GAP/MSPO 4. Lawatan sambal belajar Training/briefing conducted as per audit date as below: 1. Taklimat Pensijilan MSPO dan Amalan Pertanian Baik (GAP) • Date: 21/02/2023 • Venue: Kampung Awat, Mukim Gemas, Johor • Participants: 42	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	Verified the management of SPOC J39 has adopted Manual Prosedur Kerja which is revised dated 1/4/2023. Therein, sighted “Senarai Impak Sosial, Persekitaran & Pelan Tindakan” established and duly documented as follows: • Reference: MSPO/SPOC/L-04/ISP	Yes

<table>
<tr><th colspan="3">Principle 5: Environment, natural resources, biodiversity and ecosystem services</th></tr>
<tr><th>Indicator</th><th>Summary of Assessment</th><th>Compliance</th></tr>
<tr><td></td><td>

- Date: 1/04/2023
- Revision No.: 5

Such activities and impacts identified were duly analyzed are as follows:

<table>
<tr><th>Aktiviti</th><th>Impak Persekitaran</th></tr>
<tr><td>Membaja dan integrasi tanaman</td><td>Menambahbaik semula unsur-unsur tanah dengan pembajaan pada pokok terutama pembajaan bahan organik dan tanaman integrasi</td></tr>
<tr><td>Semburan menyeluruh (blanket spray)</td><td>Hakisan tanah boleh berlaku sekiranya tiada amalan pertanian baik</td></tr>
<tr><td>Sisa domestik</td><td>Sisa domestik yang tidak diurus dengan baik akan menyebabkan berlaku pencemaran pada tanah, udara dan air.</td></tr>
<tr><td>Sisa bahan buangan terjadual</td><td>Sisa bahan buangan terjadual yang tidak diurus dengan baik akan menyebabkan berlaku pencemaran pada tanah, udara dan air.</td></tr>
</table>

</td><td></td></tr>
<tr><td>4.5.2.1</td><td>As per site visit conducted none of the smallholders use any renewable energy as part of their field activities.</td><td>Yes</td></tr>
<tr><td>4.5.3.1</td><td>

The Management had established MSPO Manual Procedure for Pengurusan Bahan Buangan Terjadual (Schedule Waste Management) complete with First Schedule of Waste Under Regulation 2 of Environmental Quality Act 1974.

- Refer Document No: MSPO/SSCC/SOP-03/BTSD (Rev. 5)
- Effective Date: 1st April 2023

The Procedure had included the handling and disposal method also had categorized the waste from the respective resources categorized as follows:

<table>
<tr><th>Input pertanian</th><th>Sisa yang dihasilkan</th></tr>
<tr><td>Racun perosak</td><td>• Tong racun kosong
• Sisa racun dari bilasan air
• Racun perosak yang tertumpah ke tanah</td></tr>
<tr><td>Baja</td><td>• Beg baja kosong yang tercemar dengan bahan kimia dan tidak boleh terurai
• Plastik dari beg baja yang tercemar dengan bahan kimia</td></tr>
<tr><td>Racun rumput</td><td>• Tong racun kosong
• Sisa racun dari bilasan air</td></tr>
</table>

</td><td>Yes</td></tr>
</table>

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<table><tr><td></td><td>• Racun perosak yang tertumpah ke tanah</td></tr><tr><td colspan="2">Bukan Bahan Pertanian - Peralatan pertanian</td></tr><tr><td>Pam Racun</td><td>• Sisa lebihan racun dibuang ke dalam sumber air • Tumpahan minyak pelincir dari pam racun ke tanah</td></tr><tr><td>Peralatan perlindungan diri (PPE)</td><td>Pembuangan PPE yang rosak dan tercemar dengan bahan kimia dengan cara yang salah</td></tr></table>	
4.5.3.2	The management of SPOC J39 adopted procedures as per latest reviewed MPK dated 01/4/2023. Amongst established procedure for managing the waste from Field sites such as: 1. Prosedur Pengendalian Dan Pelupusan Bahan Kimia Doc. No.: MSPO/SPOC/ SOP-02/BK (Rev. 5) Among procedures covered are: - Penyimpanan racun Makhluk Prrosak - Pelupusan Bancuhan Racun Berlebihan 2. Prosedur Pengurusan Bekas Racun Perosak Doc. No.: MSPO/SPOC/SOP-03/BRP (Rev. 5) Among procedures covered are: Bekas racun perosak yang telah dibilas 3 kali tidak lagi dikategorikan sebagai bahan buangan terjadual berdasarkan jadual pertama, Peraturan-Peraturan Kualiti Alam Sekeliling (Bahan Buangan) 2005. 3. Garis Panduan Pengurusan Sisa Racun Makhluk Perosak Doc. No: MSPO/SPOC/L-04/PR (Rev. 5) Among procedures covered are: Pelupusan Racun Makhluk Perosak Perkara-perkara berikut adalah DILARANG SAMA SEKALI: - Membuang racun makhluk perosak ke sumber air seperti sungai, laut, tasik dan sebagainya - Menanam racun makhluk perosak ke dalam tanah 4. Prosedur Pengurusan Bahan Buangan Terjadual Doc. No: MSPO/SPOC/GP-04/BT (Rev. 5) Among procedures covered are:	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	- Bahan buangan terjadual tidak dibenarkan sama sekali ditanam atau dibakar. - Bahan buangan terjadual yang dilupuskan mestilah direkodkan dalam borang bahan buangan terjadual yang disediakan. Sighted training record for MSPO smallholder training covered MSPO Principle 5 and related legislation. "Taklimat Pensijilan MSPO dan Amalan Pertanian Baik (GAP)" - Date: 21/02/2023 - Venue: Kampung Awat, Mukim Gemas, Johor - Participants: 42 Interview with smallholders during site visit, empty chemical containers re-use for spraying activity for water supply. Sampled PK verified: Lot No: 7012, Mukim Pogoh.	
4.5.4.1	The needs to preserve the water against pollution is clearly indicated in Manual Prosedur Kerja "Impak Persekitaran dan Pelan Tindakan". Reference: MSPO/SPOC/L-04/ISP (Rev.5) Date: 1/04/2023 Interviewed with smallholders, the members were able to demonstrate their understanding of the need to maintain the quality and availability of surface and ground water and the steps to be taken for its implementation. Such practices implemented are: • Proper frond stacking arrangement crossing the slope to reduce surface run-off. • Construction of pit crossing downslope for water retention • Maintaining soft grasses Generally, the independent smallholders understand the need to maintain the quality and availability of water. There was no oil palm planted in riparian reserve. The riparian observed maintained with natural vegetation. Frond was observed properly and correctly stacked. Sampled evidence as observed in Lot No 2508, 2679, and 1488 respectively.	Yes
4.5.4.2	Moisture conservation and rainwater harvesting are being practiced by some of the smallholders. Among methods used for water harvesting and moisture conservation are: 1. Infield drains 2. Silt pits construction. 3. Palm fronds stacking 4. Grass and soft weeds vegetation 5. Water collecting culverts	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Evidence verified as per sampled smallholders Lot No 2508, 2679, and 1488 respectively	
4.5.5.1	Smallholders/representatives showed a basic understanding of species or habitats of concern. Information on protected species and their habitat with high biodiversity value may be obtained from relevant government agencies such as from Department of Wildlife and National Parks. The awareness briefing also made by the TUNAS officers during their routine LKN visits on the rare, threatened, or endangered species and high biodiversity value areas. Sampled evidence LKN are as follows: 1. Smallholder Lot No: 763 Date of Visit: 18/01/2023 2. Smallholder Lot No: 3738 Date of visit: 15/05/2023 Common wildlife sighted in plantation are: • Jungle fowl (Gallus gallus), • Wild boar (Sus scrofa), • Long-tailed macaque (Macaca fascicularis) Smallholders have proven the awareness during the interview in the fields.	Yes
4.5.6.1	The management of SPOC J39 has maintained: • Manual Prosedur Kerja: Garis Panduan Amalan Pembakaran Sifar • Document No: MSPO/SPOC/GP-03/APS • Date: 1/04/2023 Interview with smallholders at Pogoh and Gemas Baru were conducted during site visit on their understanding of Zero Burning practice, understood the negative impact of open burning. Sampled evidence interviewed smallholders Lot No 2508 and 2310 respectively.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	SPOC J39 Buluh Kasap carried out Lawatan Khidmat Nasihat (LKN) covering GAP to sampled smallholders dated 30/05/2022. During field visit, sampled smallholders has implement good agricultural practice such as: 1. Proper stacking of fronds; 2. Good maintenance of harvesting path; 3. Proper palm pruning.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Field interviews with sampled smallholders informed they have been briefed on good agricultural practices on their farm to meet MPOB guidelines.	
4.6.1.2	Onsite observation on smallholders farm confirm SPOC J39 Buluh Kasap established visual identification for each smallholder with information of smallholders' name, field address, GPS coordinates, lot size and year of planting. Example: Smallholder's name: Smallholder A Lot number: Lot 80 Land area: 1.0117 Ha Planting year: 2005 Coordinate: 2.4827816 N, 102.7950429 E	Yes
4.6.2.1	SPOC J39 Buluh Kasap adopt MPOB Guideline Economic and Financial Plan, MSPO/SPOC/GP-01/PEK, issue 4, revision 4 dated 01/06/2021. Document review confirmed budget approval for MSPO training and LKN visit SPOC J39 Buluh Kasap is included. The operation budgets includes MSPO training, auditing, PPE and miscellaneous expenses.	Yes
4.6.3.1	Briefing on FFB price has been carried out at on 26/06/2023. Briefing photos and attendance is documented and maintained. Field interviews w with sampled smallholders informed the update on FFB pricing can be assess at collecting center notice board, MPOB website or via WhatsApp group.	Yes

Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	Document review on list of smallholders and planting statements confirmed no new planting in SPOC J39 Buluh Kasap. The first planting is in year 1981 and the latest replanting is in year 2018. There are no new plantings for existing and new members in year 2023. Thus, there is no assessment on high biodiversity area	Yes
4.7.2.1	Document review on list of smallholders and planting statements confirmed no new planting in SPOC J39 Buluh Kasap. The first planting is in year 1981 and the latest replanting is in year 2018. There are no new plantings for existing and new members in year 2023. Therefore, no soil survey or topography is required	Yes
4.7.3.1	Document review on list of smallholders and planting statements confirmed no new planting in SPOC J39 Buluh Kasap. The first planting is in year 1981 and the latest replanting is in year 2018. There are no new plantings for existing and new members in year 2022. Therefore, no data for type of terrain available.	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/usage of mark/logo in SPOC J39 Buluh Kasap operation or any on/off-products claim.

4.5. Status of Non-Conformities Previously Identified

	The stage 1 audit findings of this system have been reviewed, in particular to assure appropriate correction and corrective action HAS implemented to address identified audit findings. Details of the follow up action taken on stage 1 audit findings were recorded in the Stage 1 audit report.
	The last audit results of this system have been reviewed, in particular to assure appropriate correction and corrective action HAS implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate correction and corrective action HAS NOT been implemented effectively. Non-conformity will be re-raised.
X	No non-conformity raised in previous audit.

Note 1: If a minor non-conformity raised in last audit, is not closed out, the finding will be raised to a Major non-conformity.

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.

4.6. Detail of Audit Findings in last Audit

AUDIT OUTCOME		
During last audit	**-**	**MAJOR Non-Conformities**
	-	**MINOR Non-Conformities**

4.7. Detail of Audit Findings Identified During This Audit

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

ON-SITE AUDIT OUTCOME		
During this onsite audit,	**-**	**MAJOR Non-Conformities**
	-	**MINOR Non-Conformities**

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.4.4.1	Independent smallholders are encouraged to seek knowledge to increase their competency in oil palm management.	Field	SPOC J39 could improve smallholders knowledge on the following: • MSPO awareness • GAP

5. CONCLUSION

Malaysia Palm Oil Board has commissioned TÜV NORD (Malaysia) Sdn Bhd to carry out the certification for the Sustainable Palm Oil Cluster (SPOC) for SPOC J39 Buluh Kasap consisting of 1,853 independent smallholders according to MS 2530-2:2013 Part 2, General Principles for Independent Smallholders.

From the review of the standard operating procedures, guidelines, 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 organisation has been established, implement and continue to improve in managing the independent smallholders are in line with the Principles & Criteria of the applied standard MS 2530-2:2013 Part 2 General Principles for Independent Smallholders.

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

Total certified number of independent smallholders:	1,853	
Total certified acreage of smallholders:	6,028.6385	Ha

6. RECOMMENDATION

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

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

The structure of the audit is in accordance with the audit plan included with this summary report as an 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 production and management 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 demonstrated state of development and maturity that the certification to be

X	Recommended for Recertification
	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 27/08/2023

Mohamad Norhisham Bin Mohd Salleh
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 29/09/2023

Ariff Lokman
TUV NORD (Malaysia) Sdn Bhd
Certifier / Approver

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.

Table 7-1: List of Interviewed Stakeholders

No.	Organisation
1.	Pejabat Pertanian Segamat
2.	Pertubuhan Peladang Segamat
3.	Pejabat Hutan Bahagian Utara (Segamat)

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 regards to the management system.

Annex / Enclosures

Annex / corresponding audit documentation	☒ P&C Audit Report / Checklists ☒ Audit Plan