



Assessment Report

Date: 22nd to 25th March And 5th to 6th April

2021

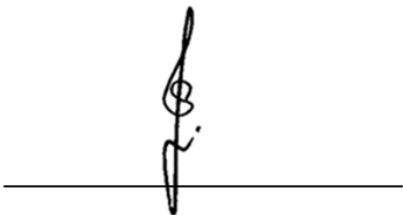
[Disclaimer: The audit report has been generated to reflect the compliance of the company toward the MSPO standard and every criterion's have been in every effort taken to ensure the accuracy of the assessment and reporting produced. As the assessment is been carried out based on sampling, certain areas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

**MSPO 2530:2013
Part 3**

NAME OF CERTIFIED ENTITY	ABID EMAS GROUP
MSPO CERTIFICATE NO & VALIDITY	MYMS4195025 EXPIRE 28/04/2024
MAIN ADDRESS	MDLD 7013 & 7014, LORONG BANDAR PERDANA 3, BANDAR SRI PERDANA, JALAN SILAM, 91100 LAHAD DATU, SABAH.
REPORT NO	MS21SM045
TYPE OF CERTIFICATION	GROUPING
TYPE OF AUDIT	DESKTOP REVIEW
AUDIT STAGE	SURVEILLANCE If surveillance No.2

Thank you for your trustful cooperation during our audit of your organization. This report has been prepared of every effort to ensure the accuracy of the information recorded. The assessment is based on sampling on the records, practice, documents and personnel; therefore, the final results of the assessment is of representative towards the system implementation of the organization. This report is generated to record as much of the system implementation information but may still limited due to the sampling. This report details the assessment results including strengths, opportunities, and weaknesses. These results were presented to your management at the closing meeting of the audit. You can use these results to improve the effectiveness of your management system. We look forward to continuing our partnership towards sustainable business success. This report has been prepared in compliance to the ISO 17021:2011 requirements.

To ensure the next assessment will be carry out in compliance to the ISO 17021:2011, please remember to immediately notify CARE Certification International about any significant change to your company at any point of time. Together we will then coordinate appropriate measures to maintain your current certification. Such circumstances include, for example, changes relating to the legal, commercial, organizational status or ownership, organization and management (e.g. key managerial, decision making or technical staff), contact address and sites, scope of operations under the certified management system, and major changes to the management system and processes. Together we CARE and will then ensure the smoothness of the upcoming assessment. Thank you for your persistence of support.

	Signed for on behalf of CCI	Signed for on behalf of client
Sign		Name: Designation:
Name	Mohd Shyaidal Abd Kadir	Company stamp
Date	6th April 2021	
Email	admin@cciglobe.com; w.hidney@cciglobe.com	
Fax no	038073 2688	

Confidentiality:

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

Together, we CARE.

Section A General Information

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

Scope of Certification	
Scope of certification in English	Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) by Oil Palm Plantation
Requirement not being applicable	P7 - Development of New Planting
Justification	The company doesn't have any new planting activities.
Other language than above	NA
Changes from Previous registration	No
Extension/changes of scope date	NA

Contact Details	
Management Representative	Mr. Quake Pau Siew
Alternate contacts	Mr. Jonathan
Management Representative contact no.	012-8137227
E-mail address	abid_emas@yahoo.com
Fax Number	089-880172
Fixed Line Number	089-880171
No of Group Members / SPOC	13

Section B Previous Audit Result

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

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

Section C Conclusion

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

The audit team concludes and express

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

☒ demonstrated

☐ not demonstrated

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

Base on the record, there is/are 2 unresolved issue. Therefore, the audit team recommends that based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

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

NOTE:

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

Section D (For Recertification only)

1	The company has demonstrated effective implementation and maintenance/improvement on its management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section E Auditor and Auditees Names

CCI Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
Mohd Shyaiddal Bin Abd Kadir	Mr. Jonatan Terong	MSPO Officer
Team member	Mr. Ashari Malik	MSPO Officer
Nurdini Mohammad Jobly		
Trainee auditor		
NA		
Observer		
NA		

Section F Audit Process Matrix

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

Planned month & year	02/2019	02/2020	04/2021	02/2022	02/2023
Internal Audits	☑	☑	☑	☑	☑
Stakeholder consultation / survey	☑	☑	☑	☑	☑
Use of logo	☑	☑	☑	☑	☑
Follow-up from previous audit finding	☑	☑	☑	☑	☑
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☑	☑	☑	☑	☑
4.1.2 Internal audit	☑	☑	☑	☑	☑
4.1.3 Management Review	☑	☑	☑	☑	☑
4.1.4 Continual Improvement	☑	☑	☑	☑	☑
4.2 Transparency					
4.2.1 Transparency of information and documents relevant to MSPO requirements	☑	☑	☑	☑	☑
4.2.2 Transparent method of communication and consultation	☑	☑	☑	☑	☑
4.2.3 Traceability	☑	☑	☑	☑	☑
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	☑	☑	☑	☑	☑
4.3.2 Land use rights	☑	☑	☑	☑	☑
4.3.3 Customary rights	☑	☑	☑	☑	☑
4.4 Social responsibility, health, safety and employment condition					
4.4.1 Social impact assessment (SIA)	☑	☑	☑	☑	☑
4.4.2 Complaints and grievances	☑	☑	☑	☑	☑
4.4.3 Commitment to contribute to local sustainable development	☑	☑	☑	☑	☑
4.4.4 Employees safety and health	☑	☑	☑	☑	☑

4.4.5 Employment conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6 Best Practices					
4.6.1 Site management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7 Development of new planting					
4.7.1 High biodiversity value	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.2 Peat land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.4 Soil and topographic information	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.6 Customary land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
Group Member Audit Matrix (GROUPING Certification)	02/2019	02/2020	04/2021	02/2022	02/2023
Abid Emas Sdn Bhd.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Atlas Edible Ice Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Atlas Kew Estates Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Bukit Emas Oil Palm Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bunga Emas (SBH) Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Byzantine Holdings Sdn Bhd	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Klebang Plantation Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
P. Mark Plantation Sdn Bhd	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adcojaya Sdn Bhd	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foremost Dynamic Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TSC Plantations Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
YWH Plantations Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sankina Oil Mills Sdn Bhd (Estate)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment man days for the next assessment: 8 md. Recertification: 03/2024

NOTE:

- (i) Recertification should be carried out minimum 2 months prior to the expiry of the certificate
- (ii) The Audit Programme shall include Stage 1 and Stage 2 audit, surveillance audits in the first, second, third and fourth years, and a recertification audit in the fifth year prior to expiration of certification.
- (iii) The recommended minimum on-site audit duration for individual and group certification respectively, which includes the opening meeting, site auditing, document verification, and closing meeting as documented in ACB – OPMC 2, Issue 2, 04 September 2020.
- (iv) Additional auditor days may be required for conducting post audit follow-up activities, such as verification on major non-conformities raised or addressing of any contentious stakeholder issues.

Section G Audit Summary

Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
DL/DN	22/03/2021	9.00am
Opening Meeting		
<div>a) introduction of the participants, including an outline of their roles;</div> <div>b) confirmation of the scope of certification;</div> <div>c) confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management;</div> <div>d) confirmation of formal communication channels between the audit team and the client;</div> <div>e) confirmation that the resources and facilities needed by the audit team are available;</div> <div>f) confirmation of matters relating to confidentiality;</div> <div>g) confirmation of relevant work safety, emergency and security procedures for the audit team;</div> <div>h) confirmation of the availability, roles and identities of any guides and observers;</div> <div>i) the method of reporting, including any grading of audit findings;</div> <div>j) information about the conditions under which the audit may be premature terminated;</div> <div>k) confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails;</div> <div>l) confirmation of the status of findings of the previous review or audit, if applicable;</div> <div>m) methods and procedures to be used to conduct the audit based on sampling;</div> <div>n) confirmation of the language to be used during the audit;</div> <div>o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns;</div> <div>p) opportunity for the client to ask questions.</div>		
Auditor	Date	Time
DL/DN	06/04/2021	5.00pm
Closing Meeting		
<div>a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty</div> <div>b) the method and timeframe of reporting, including any grading of audit findings;</div> <div>c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification;</div> <div>d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit;</div> <div>e) the certification body's post audit activities;</div> <div>f) information about the complaint handling and appeal processes.</div> <div>g) any diverging opinion that are not resolved.</div> <div>h) opportunity for the client to ask questions.</div>		

Executive Summary

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

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

This assessment was conducted on 22nd to 25th March 2021 and 5th to 6th April 2021. The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the Abid Emas Group as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 MSPO Part 3: General principles for oil palm plantations and organized smallholder was used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment. The computation of the sampling size is elucidated by the following formula as per table below.

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

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. Structured worker interviews with male and female workers and staff were held in private at the workplace and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included in this report. The assessment findings for this (Surveillance Audit 2) are detailed in last section of this assessment report.

Sampling Calculation

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

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

Conclusion:

A total of 4 estates were randomly sampled for this round of assessment. This is GROUPING Certification.

(i) Main Assessment Visit (MAV):

$$5.20 = 1.5 \sqrt{12}$$

(ii) Surveillance Assessment Visit (SAV):

$$3.25 = 1.5 \sqrt{13} \times 0.6$$

NOTE:

The details in above tables are developed to provide sufficient time under normal circumstances to adequately carry out auditing of a management unit against the certification standards for oil palm management under the MS 2530: Part 3; "General principles for oil palm plantations and organised smallholders". However, the time allocated to the various locations of complex audits must be documented to justify the allocated audit durations. The audit duration is calculated on the basis of 8 hours per day. Audit working days will be calculated to the nearest full or half day.

Summary of Assessment

The assessor(s) concluded that, based on all objective evidences reviewed, observed and discovered during this round of assessment, the Company Does Comply to the MS 2530: Part 3; "General principles for oil palm plantations and organised smallholders" standards and requirements. The following finding(s) were identified:

CATEGORY	Number of Finding (s)						
	P1	P2	P3	P4	P5	P6	P7
<i>Major Nonconformity (Major NCR)</i>	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<i>Minor Nonconformity (Minor NCR)</i>	NIL	NIL	NIL	1	1	NIL	NIL
<i>Observation (OBS)</i>	NIL	NIL	1	1	NIL	NIL	NIL
<i>Opportunity for improvement (OFI)</i>	NIL	NIL	NIL	NIL	NIL	NIL	NIL

PRINCIPLE 1	The client has demonstrated an acceptable degree of commitment in embracing the MSPO standard requirements in its entirety through continuous internal compliance assessment as well as bolstering managerial and operational improvements continually.
PRINCIPLE 2	The client is able to maintain its transparency and efficiency in communicating data and information internally and/ or externally. The client has also established an effective system in upholding the traceability elements across its daily operations.
PRINCIPLE 3	Review of documents and physical observations during the audit stint indicated that the client is aware and abide all governing rules and regulations (with several exceptions, if applicable) pertaining its daily operations throughout.
PRINCIPLE 4	The client has demonstrated its ability in providing substantial amount of considerations towards the welfare of all stakeholders. The general and specific wellbeing of its employees (and contractors' employees) were also being sufficiently accounted for.
PRINCIPLE 5	It is evident that the Client has established a considerably holistic approach and plans in mitigating all potential negative environmental impacts arising from its oil palm plantation activities; while simultaneously enhancing the positive impacts.
PRINCIPLE 6	The Client has proved that all operations are governed by certain sets of procedures (with several exceptions, if applicable). Additionally, the Client was able to demonstrate its commitment in upholding proper governance against its business directions as well as contract management.
PRINCIPLE 7	[Omit this entire statement if P7 is not applicable]

NOTE:

By the virtue of random sampling approach, there may exist chances of non-conformities not being identified during the assessment. Such occurrence shall therefore not be related with the assessor's competency and integrity in any way.

Stakeholder Consultation			
List of Stakeholders Interviewed	Mabello Clinic Local Community Trand Skyline	Position	Medical Assistant Community Representative Driver
Inputs	1. Good communication and relation with the management. 2. No pending payment		
Management Response	Management has acknowledged input made by the stakeholder and committed to continue good practice.		
Audit Team Conclusion	Concluded that management has a good relation with their stakeholder as no further complaint made during the consultation.		

NOTE:

With reference to ABC-OPMC 4 Issue 2 dated 04 September 2020. Whenever deemed applicable, stakeholder consultation/ interview may be held in order to obtain the internal and external stakeholders' inputs on the Company's compliance towards the MSPO standards and stakeholders' views on areas where the Company could improve. Such consultation will be conducted professionally and in absolute isolation from the Company officials. All comments made by the stakeholders will be recorded and presented in this assessment report.

Competency Criteria of Audit Team

With reference to ABC- OPMC 1 Issue 2 dated 04 September 2020. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. CARE Certification International (M) Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members. Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Auditor
Education	Post-secondary education, college or university diploma/degree in one of the following i. Agriculture; ii. Science & Technology (e.g., Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii. Engineering, Process Technology; iv. Energy Management, Quality Management; v. Social Sciences and/or Anthropology; vi. Business Management; or vii. Other relevant related fields	Mohd Shyaiddal Abd Kadir hold a diploma and degree Forestry Science from Universiti Putra Malaysia (UPM)	Nurdini Mohammad Jobly graduated in BBA (Hons) Plantation and Agrotechnology Management from Universiti Teknologi Mara
Work Experience	Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment Auditor: Post Secondary education: At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment	Mohd Shyaiddal Abd Kadir has been in the oil palm sector for more than 8 years where he was the Plantation Assistant Manager and has been involved in the estate operation under various oil palm plantations company.	Nurdini Mohammad Jobly has been in the oil palm sector for 5 years where she was in the Sustainability Team and has been involved in the estate operation under Sime Darby Plantation Berhad

	Tertiary education: At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment		
Training	i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre-2016). ii) shall have undergone 40 hours of accredited OR 40 hours of lead auditor course either in Quality Management Systems (QMS) or Environmental Management Systems (EMS) or Occupational, Health and Safety Management Systems (OSH)	Mohd Shyaiddal Abd Kadir obtained MSPO Lead Auditor Training dated 26th - 30th December 2018 from PSV and MSPO Auditor Training dated 27th - 29th November 2018 from OSH ISIS	Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre 2016). - Nurdini obtained Internal MSPO internal training from Sime darby. ii) Shall have undergone 40 Hours of accredited lead auditor course in Quality Management System (QMS) and Environment Management System (EMS) or Occupational, Health and Safety Management Systems (OSHMS) - Has collected total of 121 mandays of integrated Management system audit
Auditing Experience	Lead: Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years. Auditor: Conducted a minimum four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability	Mohd Shyaiddal Abd Kadir successfully met minimum man-days under the direction of CARE Lead Auditor within the last 2 years.	- Team member has conducted minimum hours to meet this requirement under the direction of CARE Lead Auditor within the last 2 years

	certification schemes within the last two (2) years.		
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	Team leader is meeting these criteria	- Team members are meeting these criteria

Details of Certified Entity (Grouping Certification)					
1. ESTATE INFORMATION:					
Category of the listed organisation is Estate					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Abid Emas Sdn Bhd. DIV1	504042902000	Tungku	5.110759, 118.831319	482.78	413.96
Abid Emas Sdn Bhd. DIV2	504042902000	Tungku	5.009380, 118.805691	430.57	387.31
Atlas Edible Ice Sdn Bhd. DIV1	601080002000	Tungku	5.124369, 118.825375	458.57	407.38
Atlas Edible Ice Sdn Bhd. DIV2	601080002000	Tungku	5.133114, 118.739361	77.61	70.0
Atlas Edible Ice Sdn Bhd. DIV3	601080002000	Tungku	5.099280, 118.887231	108.22	100.0
Atlas Kew Estates Sdn Bhd. DIV1	504544702000	Tungku	5.076158, 118.853353	874.11	786.76
Atlas Kew Estates Sdn Bhd. DIV2	504544702000	Tungku	5.010107, 118.805241	576.6	527.46
Atlas Kew Estates Sdn Bhd. DIV3	504544702000	Tungku	5.132483, 118.739361	608.81	522.9
Atlas Kew Estates Sdn Bhd. DIV4	504544702000	Tungku	5.099173, 118.887317	441.51	391.7
Bukit Emas Oil Palm Sdn Bhd	504085202000	Tungku	5.357222, 119.202778	137.3	121.05
Bunga Emas (SBH) Sdn Bhd	601083002000	Tungku	5.133520, 118.740606	151.8	138.86
Byzantine Holdings Sdn Bhd. DIV1	609791002000	Tungku	5.132216, 118.739447	295.27	266.59
Byzantine Holdings Sdn Bhd. DIV2	609791002000	Tungku	5.158104, 118.890699	196.33	176.33
Klebang Plantation Sdn Bhd. DIV1	503607302000	Tungku	5.158104, 118.890699	445.30	394.04
Klebang Plantation Sdn Bhd. DIV2	503607302000	Tungku	5.135278, 118.869692	204.41	190.95
P. Mark Plantation Sdn Bhd (TUNGKU)	575069002000	Tungku	5.092500, 119.005194	178.81	168.14
P. Mark Plantation Sdn Bhd (TAMBISAN)	575069002000	Tungku	5.090833, 118.797222	164.1	133.89
Adcojaya Sdn Bhd	555872002000	Beluran	5.918018, 117.790165	284.67	214.8
Foremost Dynamic Sdn Bhd. DIV1	504043702000	Tungku	5.135278, 118.869692	443.42	364.27
Foremost Dynamic Sdn Bhd. DIV2	504043702000	Tungku	5.090833, 119.00519	180.20	172.05
Foremost Dynamic Sdn Bhd. DIV3	504043702000	Tungku	5.090833, 119.00519	248.54	231.55
Foremost Dynamic Sdn Bhd. DIV4	504043702000	Tungku	5.090833, 119.00519	221.28	208.28
Foremost Dynamic	504043702000	Tungku	5.090833,	162.97	150.73

Sdn Bhd. DIV5			119.00519		
TSC Plantations Sdn Bhd. DIV1	504054202000	Tungku	5.071626, 119.020924	299.20	282.39
TSC Plantations Sdn Bhd. DIV2	504054202000	Tungku	5.071626, 119.020924	82.72	78.68
YWH Plantations Sdn Bhd	593003002000	Tungku	5.090833, 119.005194	208.98	185.29
Sankina Oil Mills Sdn Bhd (Estate)	620364002000	Tungku	5.083868, 118.813013	1621.00	1216.77
Other Sustainability Certification		NIL			

Note:

- (i) Maps showing geographical location, with close-up of the certified estates are attached as in Appendix 1 of this report.
(ii) With reference to Circular MPOCC dated 2 April 2021

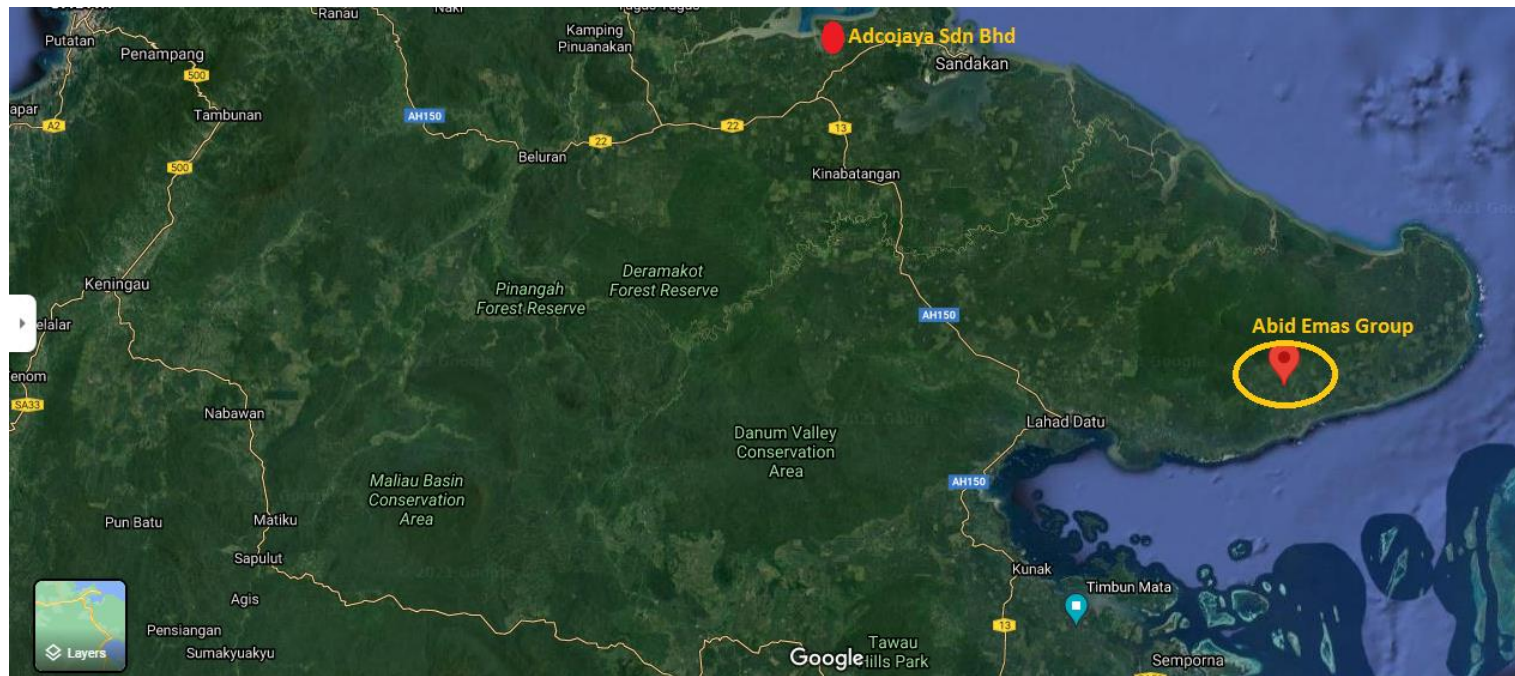
2. AREA STATEMENT AND FFB FORECAST:

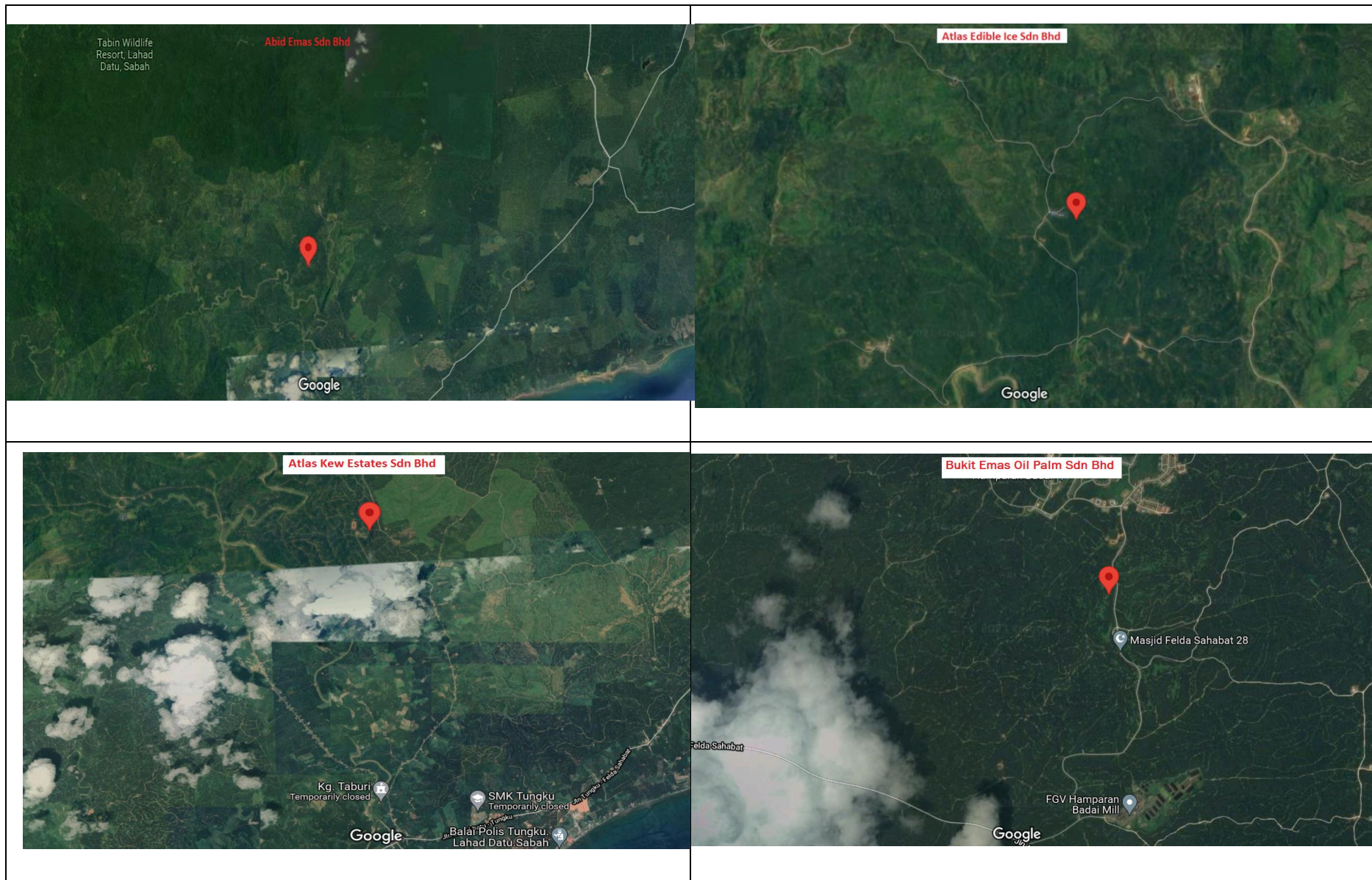
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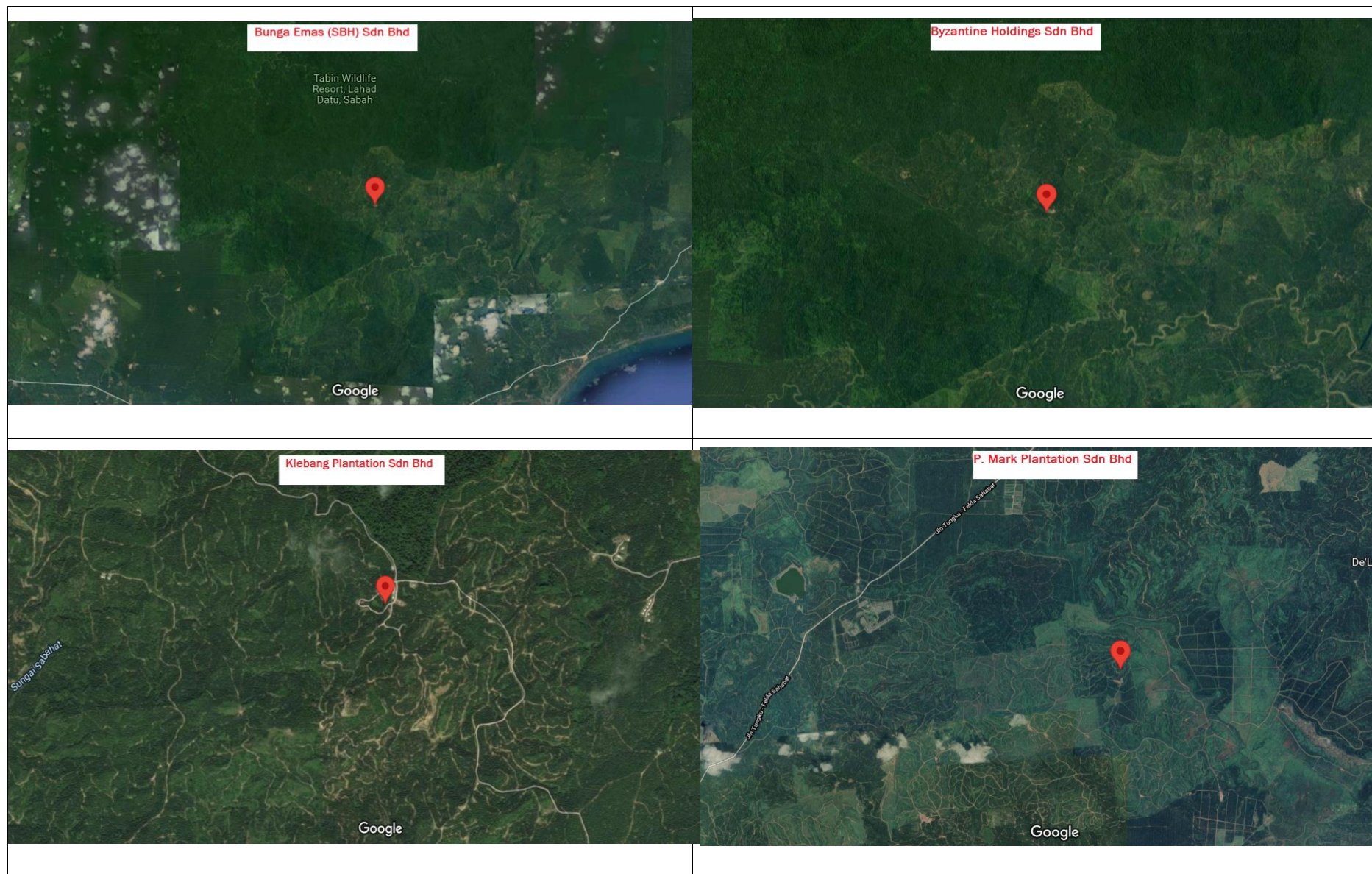
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2020	YIELD TON/ YEAR
Abid Emas Sdn Bhd. DIV1	482.78	413.96	9750	23.55
Abid Emas Sdn Bhd. DIV2	430.57	387.31	9462	24.43
Atlas Edible Ice Sdn Bhd. DIV1	458.57	407.38	2309	5.67
Atlas Edible Ice Sdn Bhd. DIV2	77.61	70.0	1370	19.57
Atlas Edible Ice Sdn Bhd. DIV3	108.22	100.0	1920	19.20
Atlas Kew Estates Sdn Bhd. DIV1	874.11	786.76	19546	24.84
Atlas Kew Estates Sdn Bhd. DIV2	576.6	527.46	13054	24.75
Atlas Kew Estates Sdn Bhd. DIV3	608.81	522.9	4823	9.22
Atlas Kew Estates Sdn Bhd. DIV4	441.51	391.7	7930	20.24
Bukit Emas Oil Palm Sdn Bhd	137.3	121.05	3152	26.04
Bunga Emas (SBH) Sdn Bhd	151.8	138.86	526	3.79
Byzantine Holdings Sdn Bhd. DIV1	295.27	266.59	4727	17.73
Byzantine Holdings Sdn Bhd. DIV2	196.33	176.33	NIL	NIL
Klebang Plantation Sdn Bhd. DIV1	445.30	394.04	7888	20.02
Klebang Plantation Sdn Bhd. DIV2	204.41	190.95	3880	20.32
P. Mark Plantation Sdn Bhd. TUNGKU	178.81	168.14	4163	24.76
P. Mark Plantation Sdn Bhd. TAMBISAN	164.1	133.89	1476	11.02
Adcojaya Sdn Bhd	284.67	214.8	4420	20.58
Foremost Dynamic Sdn Bhd. DIV1	443.42	364.27	4410	12.11
Foremost Dynamic Sdn Bhd.	180.20	172.05	2753	16.00

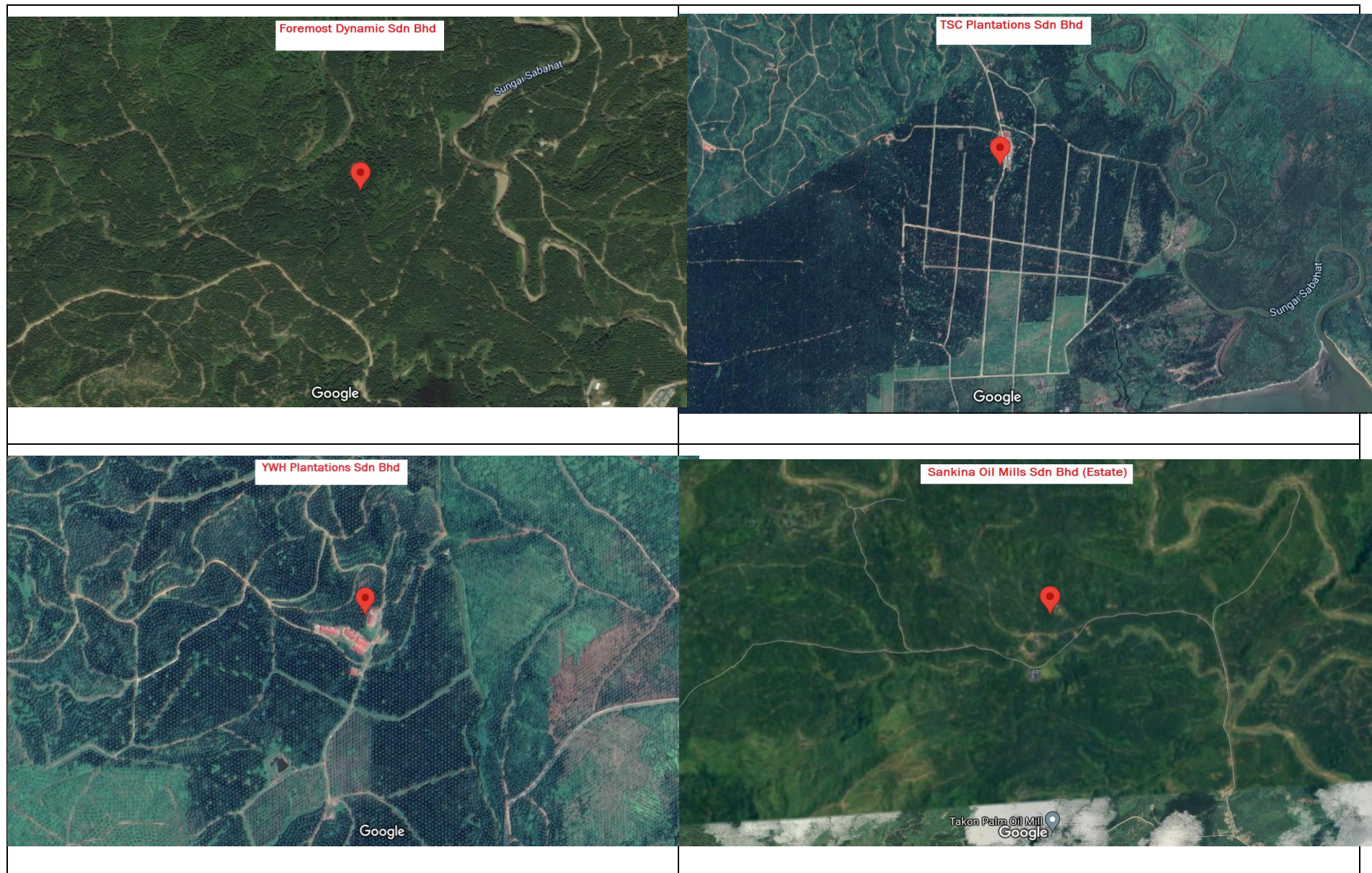
DIV2				
Foremost Dynamic Sdn Bhd. DIV3	248.54	231.55	5329	23.01
Foremost Dynamic Sdn Bhd. DIV4	221.28	208.28	3179	15.26
Foremost Dynamic Sdn Bhd. DIV5	162.97	150.73	2469	16.38
TSC Plantations Sdn Bhd. DIV1	299.20	282.39	4668	16.53
TSC Plantations Sdn Bhd. DIV2	82.72	78.68	1772	22.52
YWH Plantations Sdn Bhd	208.98	185.29	3950	21.32
Sankina Oil Mills Sdn Bhd (Estate)	1621.00	1216.77	12520	10.29
TOTAL	9585.08	8302.17	141446	17.04

Appendix 1: Location and Field Map

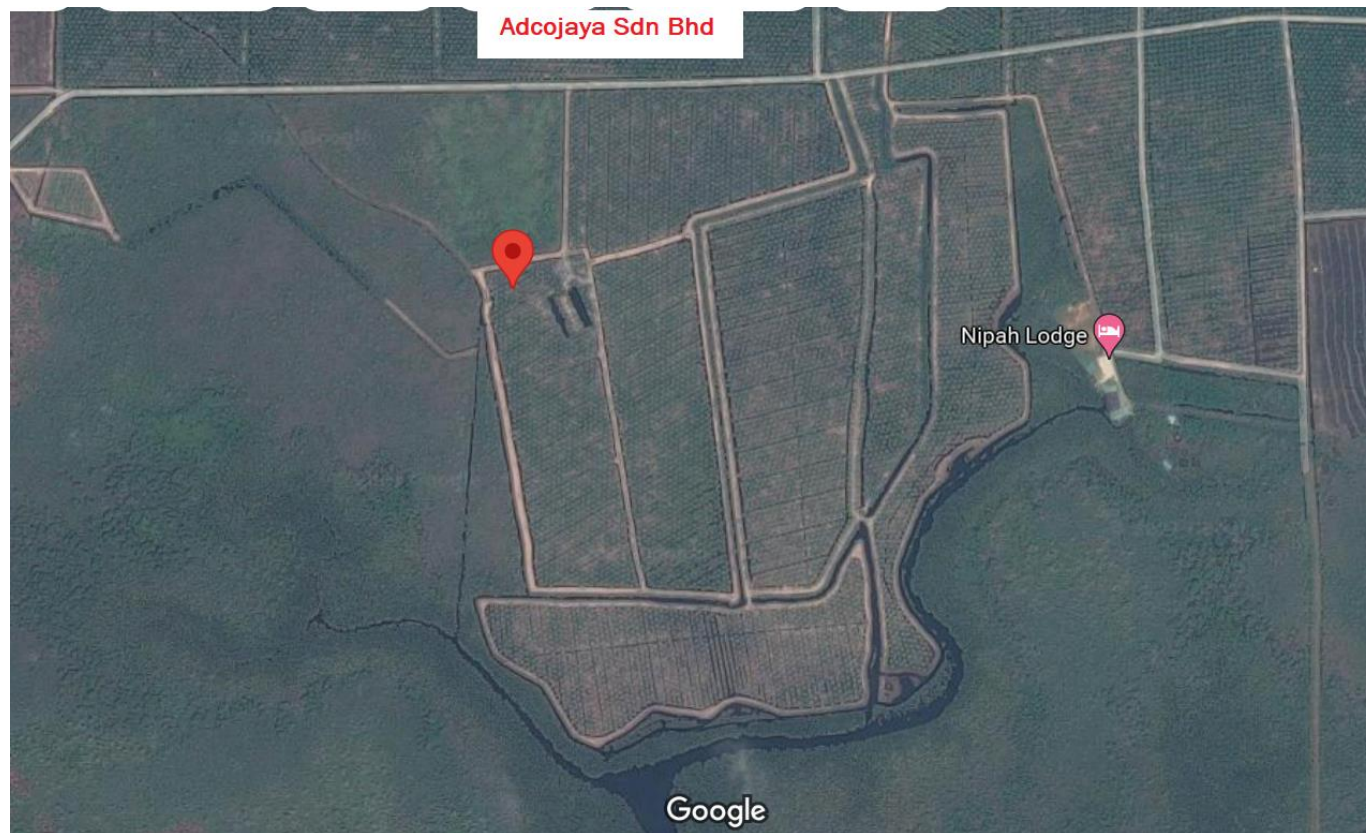








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