



# Assessment Report

Date: 17th Dec to & 25-27 JANUARY 2021

# 2020


*[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	Angkatan Koperasi Kebangsaan Malaysia Berhad (ANGKASA), Eastern Region – Batch 4 Koperasi Kijang Mas Negeri Pahang Koperasi Pendidikan Usahawan Berhad
MSPO CERTIFICATE NO & VALIDITY	-NA- MAV
MAIN ADDRESS	HEADQUARTERS: ANGKATAN KOPERASI KEBANGSAAN MALAYSIA BERHAD (ANGKASA), WISMA UNGKU A. AZIZ, JALAN SS 6/1, KELANA JAYA, PETI SURAT 8797, PEJABAT POS KELANA JAYA, 47301 PETALING JAYA, SELANGOR, MALAYSIA  OPERATING UNITS: KOPERASI KIJANG MAS NEGERI PAHANG BERHAD, b-6, TINGKAT 2 & 3, JALAN DARAT MAKBAR, 25100, KUANTAN, PAHANG DARUL MAKMUR  KOPERASI PENDIDIKAN USAHAWAN BERHAD LOT 2034, JALAN ISMAIL PUTRA, 17500, TANAH MERAH KELANTAN.
REPORT NO	MS20MM486
TYPE OF CERTIFICATION	GROUPING
AUDIT STAGE	MAIN ASSESSMENT If surveillance NA

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 may 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	RIZAL AHMAD NAZIM BIN ABD RAOF	Company stamp
Date	17 <sup>th</sup> December 2020 & 25-27 January 2021	
Email	admin@cciglobe.com	
Fax no	038073 2688	

**Confidentiality:**

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

**Together, we CARE.**

## Section A General Information

General	
Audit objectives	<input checked="" type="checkbox"/> To verify that the system initial implementation is in accordance to requirements of the standard adopted. <input 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 third 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	<b>Yes</b> Need to issue certificate due to main assessment audit.

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	Asiah Binti Bogi
Alternate contacts	ZUBIR (ARC)- 0132405846
Management Representative contact no.	+60109223936
E-mail address	Azizulrahman1419.angkasa@gmail.com, azizul2385@gmail.com, zubirkamaludin@yahoo.com, kkmnp88@gmail.com, nurlynn@kekal.com.my
Fax Number	-
Fixed Line Number	-
No of Group Members / SPOC	2

## Section B Previous Audit Result

The result of the last audit system have 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 checked="" type="checkbox"/>	No nonconformities have been raised during last assessment.
<input 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 **3** 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
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
Mohammad Hafizuddin - HF	Asiah Binti Bogi	Management Rep
Team member	Nurul Hafiza Haiza A/P Seng Lee	Clerk
AA- Aliff Abu Hurairah	Nurul Hafizah Binti Hasnan	Admin Asst.
RZ - RIZAL AHMAD NAZIM	Nurlynn	Ketua Admin
Trainee auditor		
Observer		

## Section F Audit Process Matrix

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

Planned month & year	12/2020	11/2021	11/2022	11/2023	11/2024
Internal Audits	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stakeholder consultation / survey	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Use of logo	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Follow-up from previous audit finding	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.1 Management Commitment &amp; Responsibility</b>					
4.1.1 MSPO Policy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.2 Internal audit	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.3 Management Review	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.4 Continual Improvement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.2 Transparency</b>					
4.2.1 Transparency of information and documents relevant to MSPO requirements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.2 Transparent method of communication and consultation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.3 Traceability	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.4 Social responsibility, health, safety and employment condition</b>					
4.4.1 Social impact assessment (SIA)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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"/>
<b>4.5 Environment, natural resources, biodiversity and ecosystem services</b>					
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"/>
<b>4.6 Best Practices</b>					
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"/>
<b>4.7 Development of new planting</b>					
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
<b>Group Member Audit Matrix (SINGLE Certification)</b>					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Group Member Audit Matrix (GROUP Certification)</b>					
	12/2020	11/2021	11/2022	11/2023	11/2024



KOPERASI KIJANG MAS NEGERI PAHANG BERHAD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
KOPERASI PENDIDIKAN USAHAWAN BERHAD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment man days for the next assessment: 4 md. Recertification: 2025

**NOTE:**

(i) Recertification should be carry 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 1, 01 August 2017.

(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
RZ/ AA/HF	17 <sup>th</sup> Dec 2020 & 25-27 January 2021	0930 hrs
<p>Opening Meeting</p> <ul style="list-style-type: none"> <li>a) introduction of the participants, including an outline of their roles;</li> <li>b) confirmation of the scope of certification;</li> <li>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;</li> <li>d) confirmation of formal communication channels between the audit team and the client;</li> <li>e) confirmation that the resources and facilities needed by the audit team are available;</li> <li>f) confirmation of matters relating to confidentiality;</li> <li>g) confirmation of relevant work safety, emergency and security procedures for the audit team;</li> <li>h) confirmation of the availability, roles and identities of any guides and observers;</li> <li>i) the method of reporting, including any grading of audit findings;</li> <li>j) information about the conditions under which the audit may be premature terminated;</li> <li>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;</li> <li>l) confirmation of the status of findings of the previous review or audit, if applicable;</li> <li>m) methods and procedures to be used to conduct the audit based on sampling;</li> <li>n) confirmation of the language to be used during the audit;</li> <li>o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns;</li> <li>p) opportunity for the client to ask questions.</li> </ul> <p>Closing Meeting</p> <ul style="list-style-type: none"> <li>a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty</li> <li>b) the method and timeframe of reporting, including any grading of audit findings;</li> <li>c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification;</li> <li>d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit;</li> <li>e) the certification body's post audit activities;</li> <li>f) information about the complaint handling and appeal processes.</li> <li>g) Any diverging opinion that are not resolved.</li> <li>h) opportunity for the client to ask questions.</li> </ul>		
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 on-site assessment was conducted from 17<sup>th</sup> Dec 2020 & 25 until 27 January 2021. The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the Angkasa Eastern Batch 4 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 (MAV) are detailed in last section of this assessment report.

#### Sampling Calculation

Entity	Initial		Surveillance	Recertification
	Stage 1	Stage 2		
Oil mill	1	2	2	2
Oil palm plantation and organised smallholder	2	2	2	4
Independent smallholder	1	1	1	1

Table 1. Recommended minimum on-site audit durations (man-days) for Individual Certification

**Conclusion:**

A total of 1 estate was randomly sampled for this round of assessment. This is SINGLE certification.

Entity	Initial		Surveillance	Recertification
	Stage 1	Stage 2		
Independent smallholder group (e.g. SPOC, Koperasi)	2	2	4	4
Organised smallholder	2	2	2	4
Mill and supply base	3	4	4	6

Table 2. Recommended minimum on-site audit durations (man-days) for Group Certification

(i) Main Assessment Visit (MAV):

(ii) Surveillance Assessment Visit (SAV):

$$S = r \sqrt{n}$$

$$S = r \sqrt{n} \times 0.6$$

Where:

S = Sample size

r = risk factor

n = number/size of the certification unit

**Conclusion:**

A total of 2 estates were randomly sampled for this round of assessment. This is GROUP certification.

(i) Main Assessment Visit (MAV):

(ii) Surveillance Assessment Visit (SAV):

$$2.12 = 1.5 \sqrt{2}$$

$$1.27 = 1.5 \sqrt{2} \times 0.6$$

**NOTE:**

The details in Table 1 and Table 2 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.

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
Major Nonconformity (Major NCR)			1				
Minor Nonconformity (Minor NCR)					2		
Observation (OBS)			1	3	1		
Opportunity for improvement (OFI)							

<b>PRINCIPLE 1</b>	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.
<b>PRINCIPLE 2</b>	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 element across its daily operations.
<b>PRINCIPLE 3</b>	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.
<b>PRINCIPLE 4</b>	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.
<b>PRINCIPLE 5</b>	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.
<b>PRINCIPLE 6</b>	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.
<b>PRINCIPLE 7</b>	The Client is able to ensure that its new planting exercise is being carried out lawfully and taking into account the surrounding social and environmental aspects.  [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	1. Mr Jali 2. Awon Adnan 3. Weighbridge operator	Position	Village Rep. Kampung Serong Worker (contractor) Clerk (TTG Sawit- Ramp)
Inputs	The stakeholders are aware and has been briefed on the management MSPO implementation, policy and Complaint and Greivance procedure. During this consultation, stakeholders are happy to share some of their inputs such as ontime payment, quality of FFB purchase by ramp, and willing to provide documents and information required during day of audit		
Management Response	As at todате no issues received from any stakeholders. Management were commit to give best cooperation if matter arise.		
Audit Team Conclusion	In conclusion, the estate management received no complaint and stakeholders are aware on the requirement of MSPO and detail on MSPO such estate complaint procedure, requirement with act, agreed to be audited by MSPO auditor & etc.		

**NOTE:**

*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.*

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:

Competency Criteria of Audit Team			
Criteria	Requirement	Lead Auditor	Auditor
Education	<p>Post-secondary education, college or university diploma/degree in one of the following</p> <p>i. Agriculture;</p> <p>ii. Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,);</p> <p>iii. Engineering, Process Technology;</p> <p>iv. Energy Management, Quality Management;</p> <p>v. Social Sciences and/or Anthropology;</p> <p>vi. Business Management; or</p> <p>vii. Other relevant related fields</p>	<p>Mohammad Hafizuddin Bin Rossley was graduated for Diploma of Agriculture in UPM</p>	<p>Aliff Abu Hurairah Abas holds a Master of Science (Hons) Plantation Industry Management from Mara University of Technology (UiTM) Shah Alam</p> <p>Rizal Ahmad Nazim Bin Abd Raof Graduate in Bachelor of Forestry Science in UPM.</p>
Work Experience	<p><b>Lead:</b> At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p><b>Auditor:</b> <b>Post Secondary education:</b> At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p><b>Tertiary education:</b> At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p>	<p>He had been experience in oil plantation since year 2009 until 2016 which total of 8 years experience in Sime Darby and Tradewind Plantation Berhad. Working as senior planter and had vast knowledge in oil palm management.</p>	<p>Mr Aliff has more than 7 over years of experience in oil palm industry in which, previously working with MPOB as Research Officer and UiTM Jengka, Pahang as a lecturer under Faculty of Plantation and Industry Management.</p> <p>Mr Rizal had experience in estate management for almost 15 years in Felda Group of companies.</p> <p>Currently a freelance MSPO Lead Auditor/Auditor and a consultant.</p>
Training	<p>i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre 2016).</p>	<p>- Had attend MSPO Lead auditor course conducted by SIRIM</p> <p>- Had attend 9001:2015, also conducted by SIRIM.</p>	<p>He has successfully obtained competency of Lead Auditor courses for Malaysian Sustainable Palm Oil (MSPO 2530:2013) and Auditor/Lead Auditor</p>

	ii) shall have undergone 40 hours of accredited <b>OR</b> 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)		Integrated Management System (IMS) (ISO 9001:2015 & ISO 14001:2015) course.
Auditing Experience	<p>Lead: Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p> <p>Auditor: Conducted a minimum four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p>	- successfully completed 15 man-days assessment as Lead Auditor under CARE MSPO Manager within the last 2 years,	He had successfully completed more than 100 man-days assessment as MSPO Auditor within the last 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	- Able to speak and understand Bahasa Malaysia and English.	Able to speak and understand Bahasa Malaysia and English language.



Details of Certified Entity (Single Certification)

**1. ESTATE INFORMATION:**

NAME OF ESTATE	LOCATION	GPS COORDINATE	MPOB LICENSE NO	VALIDITY
KOPERASI KIJANG MAS NEGERI PAHANG BERHAD	Mukim Nenasi, Pekan Pahang	3.078389, 103.427888	508361602000	28 <sup>th</sup> February 2021
KOPERASI PENDIDIKAN USAHAWAN BERHAD	Mukim Kuala Paku, Tanah Merah Kelantan	5.759032, 102.099103	504816102000	30 <sup>th</sup> Septemeber 2021
Other Sustainability Certification		-		

**Note:**

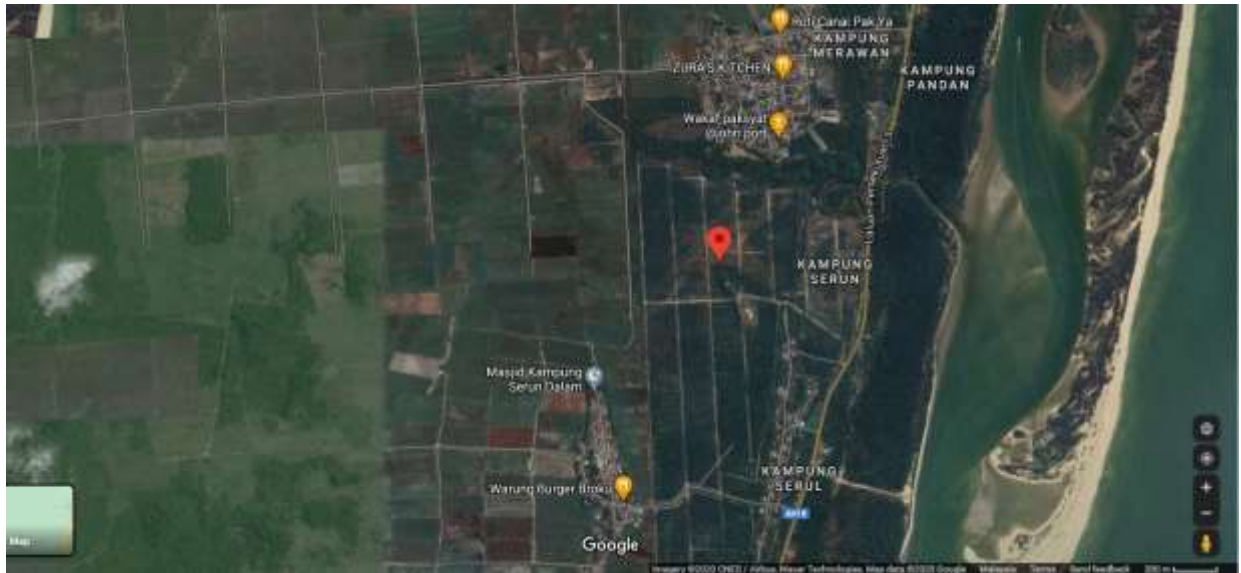
Maps showing geographical location, with close-up of the certified estates are attached as in Appendix 1 of this report.

**2. AREA STATEMENT AND FFB FORECAST:**

NAME OF ESTATE	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2019	YIELD TON/ YEAR
KOPERASI KIJANG MAS NEGERI PAHANG BERHAD	240.69	95	2215.49	9.20
KOPERASI PENDIDIKAN USAHAWAN BERHAD	56.58	56.58	463.956	8.2
<b>TOTAL</b>	<b>297.27</b>	<b>151.58</b>	<b>2679.446</b>	<b>17.68</b>

## Appendix 1: Location and Field Map

### MAP OF ESTATE FOR: KOPERASI KIJANG MAS NEGERI PAHANG BERHAD



### MAP OF ESTATE FOR : KOPERASI PENDIDIKAN USAHAWAN BERHAD

