



# MSPO MS 2530-3:2013 INITIAL CERTIFICATION REPORT

**INGIN UTAMA PLANTATION SDN BHD (795843-M)**  
**LOT 619, LIGHT INDUSTRIAL ESTATE, 97000, BINTULU, SARAWAK.**



## **BQAS Certification [M] Sdn Bhd**

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Accreditation No: ACB MSPO CB15

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****INGIN UTAMA PLANTATION SDN BHD (795843-M)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/IUSB/031/06/21****10 06 2021**

<b>CERTIFIED ENTITY</b>	<b>INGIN UTAMA PLANTATION SDN BHD (795843-M)</b>	
MSPO Standards: MS2530-3:2013	General Principles for Palm Oil Plantations & Organized Smallholders	
Type of Certification:	<input checked="" type="checkbox"/> Individual	
Project Ref No:	BQAS/IUSB/031/06/21	
MSPO Certificate No:	P3 031 0621	
Validity:	23 06 2021 – 22 06 2026	
Main Office Address:	LOT 619, LIGHT INDUSTRIAL ESTATE, 97000, BINTULU, SARAWAK	
Site Address:	LOT NCR [SG SEBATUK], 98000, MIRI SARAWAK	
Contact Person / Job Title	Mr Ting Zing Seng	Managing Director
Telephone / Mobile	010 508 3522	
Email / Website	seng.king@hotmail.com	

<b>CERTIFICATION BODY</b>	<b>BQAS CERTIFICATION [M] SDN BHD [11179994-x]</b>	
Office Address:	Lot 7823, Sublot 6, 2n Floor, Block A, Kings' Centre, Simpang Tiga, 93350, Kuching Sarawak.	
Contact Person / Job Title	Wilfred S Landong	Managing Director
Telephone / Mobile	+6 082 572043	+6 017 222 5555
Email / Website	bqassb@gmail.com	www.bqas.com.my
Lead Auditor	Wilfred S Landong	
Certifier	Maxwell S Landong	

**Disclaimer:**

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This is an Initial Certification Audit & scope is Individual Certification of [IUSB] INGIN UTAMA PLANTATION SDN BHD Estate @ (LOT NCR [SG SEBATUK], 98000, MIRI SARAWAK) under the Standards MSPO MS2530-3:2013 General Principles for Oil Palm Plantations & Organized Smallholders.

IUSB main office is located at LOT 619, LIGHT INDUSTRIAL ESTATE, 97000, BINTULU, SARAWAK. Other key information on IUSB are as follows:

Site Address	LOT NCR [SG SEBATUK], 98000, MIRI, SARAWAK		
Location Geo Coordinates	N 3.795430, E 113.671475		
Certified Area	241.66 hectares	Planted Area	240.00 hectares
No of Employees	13 employees		

The assessment method used follows principles of **3P** (Paper, Practice & People).

This certification assessment is a sampling process where management systems effectiveness & efficiency are confirmed via an Audit Trail that the Auditor established to make an accurate conclusion. Information & data were systematically gathered & documented from interviews [with a cross section random sample of stakeholders], observations of process and activities, field audits & review of documentations and records.


Assessments were done at the Estate Office during Stage 1 Audit and Stage 2 Audit was conducted by Remote Audit; due to Covid 19 Pandemic situation in Sarawak and travel restrictions imposed by the government authorities.

Stage 1 Audit was conducted on 21 - 22 08 2020 & Stage 2 on 16 - 17 04 2021 respectively. 5 Auditors were assigned to do the Assessments; clocking a total of 10 Mandays to complete the Audits. Stage 2 was also delayed by the closure of operations in the Estate due to the covid 19 Pandemic.

There were 16 Findings in Stage 1 Audit classified as Unacceptable & AWF (acceptable with findings noted); in areas of management system readiness, policy/policies documentation, maps & procedures. The corrective action report (CAR) raised for these findings were closed out on 04 02 2021

In Stage 2 Audit there were 8 findings; 8 OFI (opportunity for improvements) in areas of continuous improvement plan, complaints and grievances, employee safety and health, efficiency of energy use and use of renewable energy, water management and disposal, reduction of pollution and emission & status of rare, threatened, or endangered species and high biodiversity value . The corrective action report (CAR) for these findings were closed out on 30 05 2021; upon comprehensive review and assessments.

In Stage 1, dialogues and interviews were conducted with stakeholders [workers, local communities, landowner & other land users] to gauge understanding of MSPO principles, applications & its importance and relevance to sustainable growth and production of palm oil products. Also assessed were their opinion & working relationship with RDSB staff & management and this was found to be meeting requirements. Local communities were also allowed access and use of roads within the plantation.

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Plantation workers are remunerated in accordance with minimum wage order requirements; and living conditions in the Estate meet the bare minimum requirements of health & safety regulations.

Generally, it is noted by the Auditors that Estate management and workers still needed more commitment, further training and knowledge to be more effective in implementing and managing its management system in compliance with MSPO 2530-3:2013 Standards.

The Audit team has conducted a rigorous assessment of Ingin Utama Sdn Bhd management system and it is noted that it has made vast improvements between Stage 1 and Stage 2 Assessment to comply & conform to MSPO2530-3:2013 Certification standards, conditions & requirements.

Conclusively, the Lead Auditor therefore, recommended that upon conclusion and closure of findings of Stage 2 Ingin Utama Sdn Bhd be certified under MSPO Standards MS2530-3:2013.


## 1. INFORMATION: CERTIFICATION ASSESSMENT

1.1.	Type of Certification Assessment	<input checked="" type="checkbox"/>	Initial Certification / Main Audit	
		<input type="checkbox"/>	Annual Surveillance Audit [Year 1]	
		<input type="checkbox"/>	Re-certification Audit	
1.2.	Scope of MSPO Certification	<input checked="" type="checkbox"/>	Production of Sustainable Fresh fruit Bunch from:	
			Total Planted Area	Total Certified Area
			240.00 hectares	241.66 hectares
1.3.	MSPO Standards	<input checked="" type="checkbox"/>	PART 3: MS2530-3:2013	
		<input type="checkbox"/>	PART 4: MS2530-4:2013	
1.4.	Maps [Refer Attachments]	<input checked="" type="checkbox"/>	Google Location	
		<input type="checkbox"/>	Boundary / Block Map	
		<input type="checkbox"/>	Topography	
		<input type="checkbox"/>	Soil	

## 2. INFORMATION: CERTIFIED ENTITY

<input checked="" type="checkbox"/>	<b>INDIVIDUAL CERTIFICATION</b>
-------------------------------------	---------------------------------

INFORMATION	CERTIFIED ENTITY
Company Name & Registration No:	<b>INGIN UTAMA PLANTATION SDN BHD (795843-M)</b>
Main Address:	LOT 619, LIGHT INDUSTRIAL ESTATE, 97000, BINTULU.
Site Name:	INGIN UTAMA PLANTATION SDN BHD

	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>	
	<b>INGIN UTAMA PLANTATION SDN BHD (795843-M)</b>	<b>BQAS CERTIFICATION [M] SDN BHD</b>
	<b>ACB MSPO 15</b>	<b>REF: BQAS/IUSB/031/06/21</b> <span style="float: right;"><b>10 06 2021</b></span>

Primary Function:	<input checked="" type="checkbox"/> Plantation/Organized Smallholders	<input type="checkbox"/> Mill
Site Address:	LOT NCR [SG SEBATUK], 98000, MIRI SARAWAK	
Management Contact Details		
1.	Name: Ting Zing Seng Mobile: 010 508 3522	Job Title: Managing Director Email: seng.king@hotmail.com
2.	Name: Ting Yin Mobile: 019 815 7900	Job Title: Estate Manager Email:
Headcount:	Local: 10	Foreign Workers: 3 <span style="float: right;">Total: 13</span>

### MS 2530-3:2013 General Principles for Plantations & Organized Smallholders

MPOB License No: 6168 3510 2000	Expiry Date: 30 09 2021
Scope of Activity: Menjual dan Mengalih BTS (FFB)	
Date of Establishment: 2008	Geo-Coordinates: N 3.795430, E 113.671475
Certified Area: 241.66 hectares	Planted Area: 240.00 hectares
FFB Production (actual) 2020: 1,459.04 MT	FFB Production (estimate) 2021: 1,467.17 MT
Sources of FFB: Own Estate	Main FFB purchaser: TTL Plantation SB Collection Center
No of Planting Blocks: 5	Stand Count: 13,935
Palm Species: GH Series 500 and UP	Age Range of Palm Trees: 10-12 years old
Topography: Undulating plain	Soil Type: Peat & Mineral soil
Land Status: NCR Land      Ownership:	<input checked="" type="checkbox"/> <b>Rented</b> <input type="checkbox"/> Own Land <input type="checkbox"/> Joint Venture
Validity/Date of Certification: 23 06 2021 – 22 06 2026	Other Sustainability Certification: nil

### 3. ASSESSMENT METHODOLOGY

This certification assessment is a SAMPLING process where management systems effectiveness & efficiency are confirmed via an audit trail that the Auditor established to make an accurate conclusion

Information gathering	Interviews – staffs, contractors, local communities, FFB suppliers & other stakeholders
Data collection from	<ul style="list-style-type: none"> <li>• Observation of process &amp; activities</li> <li>• Review of documentations &amp; records</li> <li>• Site visits</li> <li>• Field inspections</li> </ul>
Assessment method	Paper <ul style="list-style-type: none"> <li>• Assessing past implementations from records, reports of the management system</li> </ul> Practice



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**10 06 2021**

- Assessing current implementation from observing current practices  
People
- Assessing future maintenance from interviewing personnel on understanding & assessing competencies.

<b>Stage 1</b>		<b>Audit Findings Classification</b>	
Term	Meaning / Description		
Acceptable	•	Fulfilled requirement of audited standard	
Acceptable with findings noted	•	Demonstrate conformity. There are, however, improvement opportunity identified that will benefit the organization	
Not acceptable	•	Demonstrate absence or total breakdown of system to meet standard requirement	

<b>Stage 2</b>		<b>Audit Findings Classification</b>	
Term	Meaning	Description	
YES	Compliance	•	Fulfilled requirement of audited standard
OFI	Opportunity for improvements	•	Demonstrate conformity. There are, however, improvement opportunity identified that will benefit the organization
NO (minor NC)	Minor non conformity	•	Non-compliance to standard requirements or company's SOP; or are issues that when combined, jeopardized the functioning of the system
NO (major NC)	Major non conformity	•	Demonstrate absence or total breakdown of system to meet standard requirement, or a number of minor NC against a clause of standard requirements / at a particular area. Of last assessment that are not effectively addressed will be classified as major NC.

**4. ASSESSMENT PROCESS**

**4.1. AUDIT TEAM**

Assessment Stage	Name	Role
Stage 1	Wilfred Landong	Lead Auditor
	Douglas Alau	Auditor
	Patrick Sibat	Auditor
Stage 2	Wilfred Landong	Lead Auditor
	Douglas Alau	Auditor

**4.2. AUDIT PLAN**

**4.2.1. AUDIT OBJECTIVES**

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**Initial Certification Audit**

- Evaluate the implementation, including effectiveness, of the management system
- Information and evidence about conformity to all requirements
- Performance monitoring, measuring, reporting
- Reviewing against key performance objectives and targets
- Performance as regards legal compliance
- Operational control of the client's processes
- Internal auditing and management review
- Management responsibility for policies
- Links between the normative requirements, policy, performance objectives and targets
- Competence of personnel
- Customer specific requirements

**4.2.2. ASSESSMENT SITES/PROGRAMS/PARAMETERS****MS2530-3:2013****General Principles for Palm Oil Plantation & Organized Smallholders****Assessment Sites**

Assessments were performed at:

- Main Office & Estate Office – documentations & records
- Estate – FFB evacuation, processes, stores, waste & water management, workshop and related facilities etc.
- Staff facilities – housing, amenities etc.

**Stage 1****Audit Program**

Date: 20 - 21 08 2020

No of Auditors: 3

No of Mandays: 6

Day 1

- Site Audit @ Estate
- Estate site Assessment & field Audits  
Inspection/observation of staff/workers housing & living conditions, facilities & amenities, interview foreign workers, domestic waste treatment, Harvesting etc. Stakeholders' dialogues/interviews (contractors, FFB suppliers, local community representatives, adjacent landowners)

Day 2

- Opening Meeting at Main Office
- Review Stage 1 Audit Report  
Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6



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Presentation of Audit Checklist / Report

- Opening Meeting at Main Office
- Documentation Audit
- Review Stage 1 Audit Report

**Stage 2****Main Assessment Program**

Stage 2 was conducted by Remote Audit due to travel restrictions imposed by government authorities

Date: 16 - 17 04 2021

No of Auditors: 2

No of Mandays: 4

Day 1

- Opening Meeting
- Review Stage 1 Report
- Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6

Day 2

- Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6  
[continue from Day 1]
- Closing Meeting
- Presentation of Stage 2 Audit Report

**Assessment Parameters**

- Evaluate implementation, including effectiveness of the management system
- Information & evidence about conformity to all requirements
- Performance monitoring, measuring, reporting
- Reviewing against key performance objectives & targets
- Performance as regards legal compliance
- Operational control of the client's process
- Internal auditing & Management review
- Management responsibilities for policies
- Links between the normative requirements, policy
- Competence of personnel
- Customer specific requirements
- Traceability of FFB
- Use of PPE / Safety & Health training program
- Assess other points/areas of buffer zone, Riparian reserves, boundaries
- Implementation of Policies & procedures at all stores (fertilizer, chemical, schedule waste store)
- Improvements to workers' quarters – health & safety
- Infrastructure / roads & drainage / natural water management
- Continuous improvement plan & implementation
- Implementation of Best practices
- Implementation of environmental management plan

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- Stakeholders & workers interview

**4.3. THE AUDIT PROCESS**

The Audit Process for Stage 2 Assessments was conducted as follows:

NO	PROCESS	DESCRIPTION/ACTIVITIES
1	Public Notification	Written notice to inform public on MSPO Audit is posted at Estate Office 1 month before Audit dates
	↓	
2	Audit Plan	Auditee received 1 month before Audit dates
	↓	
3	Audit Day 1 Stage 2 Audit	<ul style="list-style-type: none"> <li>Opening Meeting</li> <li>Review Stage 1 Report</li> <li>Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6</li> </ul>
	↓	
4	Audit Day 2	<ul style="list-style-type: none"> <li>Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6 [continue from Day 1]</li> <li>Closing Meeting</li> <li>Presentation of Report / Checklists. Review, discuss &amp; decide corrective &amp; forward action to be taken by Auditee</li> </ul>

**5.0. MSPO STAGE 1 ASSESSMENT****5.1. STAGE 1 AUDIT REPORT**

	Ref No: IUSB/AU/ST1/08/20	
Standard(s):	<input type="checkbox"/> MS 2530-1 <input type="checkbox"/> MS 2530-2 <input checked="" type="checkbox"/> MS 2530-3 <input type="checkbox"/> MS 2530-4	
Other Standard and/or Edition: Nil		
INFORMATION:	CERTIFICATION BODY	
Stage 1 Audit Date:	21 - 22 08 2020	Audit Duration: 6 man-days
Stage 2 Schedule Date:	To be confirmed [tentative end Oct/beginning November 2020]	
BQAS Audit Team:	Name	Role in the Audit
	Wilfred S Landong	Lead Auditor
	Douglas Alau	Auditor
	Patrick Sibat	Auditor

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## AUDIT CHECKLIST &amp; INFORMATION

## MANAGEMENT SYSTEM READINESS (GENERAL)

Was the review of the client's status and understanding regarding requirements of the standard/specification, in particular with respect to the identification of key performance or significant aspects, processes, objectives and operation of the management system was found to be adequate?

- Acceptable  
 Acceptable with findings noted  
 Unacceptable – recommend audit (Stage 2) to be delayed  
 Comments/Justification/Evidence:  
 Documentation of management system manual still in progress

The Top-Level Management System Manual detailing justification for exclusions, inclusion of or reference to documented procedures for the management system, and providing a description of the interaction between processes?

- Acceptable  
 Acceptable with findings noted  
 Unacceptable – recommend audit (Stage 2) to be delayed  
 Comments/Justification/Evidence:  
 Documentation of management system manual still in progress

List any manual discrepancies:

1. No response to BQAS required
2. Changes will be reviewed during Stage 2 audit

The policy is defined and appropriate to the purpose of the organization?

- Acceptable  
 Acceptable with findings noted  
 Unacceptable – recommend audit (Stage 2) to be delayed  
 Comments/Justification/Evidence:  
 MSPO Policy documented on 01 02 2020. Overseeing MSPO General Principles 1 to 7. Signed by the Managing Director

Transparency is identified to ensure management of stakeholders are meet with MSPO requirement.

- Acceptable  
 Acceptable with findings noted  
 Unacceptable – recommend audit (Stage 2) to be delayed  
 Comments/Justification/Evidence:  
 Transparency is only identified in the MSPO Policy; Auditee need to document a Transparency Policy

Transparency is identified in complying with traceability system.

- Acceptable  
 Acceptable with findings noted  
 Unacceptable – recommend audit (Stage 2) to be delayed  
 Comments/Justification/Evidence:  
 Transparency is identified in the Traceability SOP MP 10 dated 23 01 2020. Noted and verified.

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Process for identification of legal and other requirements.	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Legal register noted and updated in 1 <sup>st</sup> Quarter 2020. However, the Sarawak Forest Ordinance, Land Code and Native Land Code are not available in the legal register.
Process for internal and external communication.	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Communication Procedure is established vide document no MP5 dated 01 01 2019
The outputs from management reviews are consistent with the commitment to continual improvement.	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not applicable due to not required for group management of independant smallholder (refer to 2.1 d for detail) <input type="checkbox"/> Special case with valid reason agreed by Lead Auditor Comments/Justification/Evidence: Management review conducted on 06 03 2020. Documentation noted and verified
Internal audits planned and performed? Records are available?	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not applicable due to not required for group management of independant smallholder (refer to 2.1 d for detail) Comments/Justification/Evidence: Internal Audit report not fully documented
Is a translator required?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

SUPPLEMENT FOR MS 2530-2, MS 2530-3 &amp; MS 2530-4

Review the information listed below to determine readiness of the organization for the stage 2 audit.

POLICIES

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****INGIN UTAMA PLANTATION SDN BHD (795843-M)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/IUSB/031/06/21****10 06 2021**

MSPO Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: MSPO Policy documented on 01 02 2020. Overiewing MSPO General Principles 1 to 7. Signed by the Managing Director
Safety and Health Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Occupational Safety and Health Policy documented on 01 02 2020. Signed by Managing Director
Sexual Harrassment Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Sexual Harassment Policy documented on 01 02 2020. Signed by Managing Director
Good Social Practice Policy	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Documentation in progress
Environmental Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Environmental Policy documented on 01 02 2020. Signed by Managing Director
	PROCEDURES

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****INGIN UTAMA PLANTATION SDN BHD (795843-M)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/IUSB/031/06/21****10 06 2021**

Training Procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Training Procedure documented on 01 01 2020 vide doc no ref MP 8.
Internal Audit Procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Internal Audit Procedure documented on 01 01 2020 vide doc no ref MP 1.
Complaint and grievance Procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Complaint Procedure documented on 01 01 2020 vide doc no ref MP 4.
Communication Procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Communication Procedure documented on 01 01 2020 vide doc no ref MP 5.
Emergency and Incident procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Emergency Preparedness & Response Procedure documented on 01 01 2020 vide doc no ref MP 6.
Traceability SOP	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Traceability Procedure documented on 01 01 2020 vide doc no ref MP 10.

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Site Management SOP	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) <input type="checkbox"/> Not Applicable for MS 2530-4 (palm oil mill) <i>Note: in case of single site certification</i> Comments/Justification/Evidence: Site Management Procedure QP 7-10 established on 23 01 2020 signed by Managing Director. Documentation incomplete.
Mill Management SOP	<input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) <input checked="" type="checkbox"/> Not Applicable for MS 2530-3 (plantation) <i>Note: in case of single site certification</i> Comments/Justification/Evidence: <i>Not applicable</i>
Chemical Handling SOP	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Chemical Handling Procedure QP 6 established on 23 01 2020 signed by Managing Director. Documentation incomplete
Scheduled Waste Handling SOP	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Scheduled Waste Handling Procedure QP 3 established on 23 01 2020 signed by Managing Director. Documentation incomplete.
	DOCUMENTS

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****INGIN UTAMA PLANTATION SDN BHD (795843-M)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/IUSB/031/06/21****10 06 2021**

List of Stakeholder	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Noted list of stakeholders updated 30 07 2020. List is complete.
Land ownership	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Documentary evidence insufficient
Customary Right document	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Not applicable to the occupied land <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Documentary evidence insufficient
Boundary mapping of the land	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Map details incomplete
HIRARC	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: HIRARC documentation established on 15 01 2020 signed by Managing Director
Training Programme	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Training schedule and matrix for 2020 documented and signed by Managing Director 03 01 2020



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Environmental Policy and Management Plan	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Environmental Management Plan documented and signed by Managing Director on 15 01 2020. Mitigation measures not completely documented
Non-renewable energy estimation	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Recorded consumption of 83,531.10 litres in 2019. Estimation for 2020 in progress
Waste Identification	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Documentation incomplete on schedule waste identification
Water Management Plan	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Documentation incomplete. Water monitoring plan not documented
Business Management Plan	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Documentation on Business management plan still in progress
Product Pricing Mechanism	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Schedule of product pricing incomplete

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Contractor Agreement	<input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Contractors' agreement documentation complete. Signed by Managing Director and 2 contractors on 03 01 2020.
Soil and Topographic Information	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Documentation still in progress
Social and environmental impact assessment <ul style="list-style-type: none"><li>- <input type="checkbox"/> Environmental Impact Assessment</li><li>- <input checked="" type="checkbox"/> Social Impact Assessment –</li><li>- <input checked="" type="checkbox"/> HCV Assessment</li></ul>	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Components of stakeholders consultation incomplete
Legal Assessment of Customary land	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Not Applicable <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Noted and verified perimeter survey map 02 02 2008
Compensation claim of customary land	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Not Applicable <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Noted and verified legally enforceable agreement between IUSB and NCR landowners dated 02 02 2008. Compensation by way of rental.

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Job Description (Except for independant smallholder)	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> Comments/Justification/Evidence: Documented in the Contract agreement; need to document JD separately
Payslip (Except for independant smallholder)	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> Comments/Justification/Evidence: No proper payslip made available during Audit
Sales and Delivery record of FFB (for independant smallholder only)	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> Comments/Justification/Evidence: Noted weighbridge ticket. Need to make available other sales and delivery record in Stage 2


Other records: nil

	In case where Group Management is applied (According to MSPO Certification System)
Appointment of Group Manager	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Technical knowledge of Group Manager	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Features of group certification - Group Manager - Members - Internal Control System (ICS) - Binding contract - Internal procedures for handling grievances and complaints	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Adequacy of Internal Control System (ICS)	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Conducting assessment to group member	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable

**STAGE 1: AUDIT REVIEW****Competencies**

Further special technical competencies needed?

 Yes, please specify: No

	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>		
	<b>INGIN UTAMA PLANTATION SDN BHD (795843-M)</b>		<b>BQAS CERTIFICATION [M] SDN BHD</b>
	<b>ACB MSPO 15</b>	<b>REF: BQAS/IUSB/031/06/21</b>	<b>10 06 2021</b>

	Information Requirements: List any further information necessary for planning the Stage 2 audit:
	<ul style="list-style-type: none"> <li>• Maps of acceptable standards</li> </ul>

	Readiness for Stage 2
Based upon review of the above, please state the Auditee readiness	<input type="checkbox"/> Ready for Stage 2 as scheduled <input checked="" type="checkbox"/> Ready for Stage 2 with concerns <input type="checkbox"/> Not ready for Stage 2

	Implementation Review
Implementation review prior to Stage 2 audit (if applicable): Nil	

	<b>AUDITOR DECLARATION</b>
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The stage 1 audit was based on collecting the necessary information regarding

- the scope of the management system, processes and location(s)
- reviewing the organization's status and understanding regarding the requirements of the standard
- the identification of objectives, processes and operations of the management

The above stated recommendation regarding the organization's readiness for registration or upgrade is limited to this information collected and was not based on a full audit of the management system. The information in this report should assist the organization in determining any action(s) needed prior to the stage 2 audit and whether to proceed with the stage 2 audit as currently scheduled.

	<b>LEAD AUDITOR: CONCLUSION STATEMENT [STAGE 1]</b>
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IUSB need to complete a number of requisite documentations to be in full readiness for Stage 2 Audit.



Wilfred S Landong  
Date: 22 08 2020

	<b>AUDITEE ACKNOWLEDGEMENT</b>
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This acknowledges the BQAS audit team's visits to this location and the organizations receipt of the report. Distribution of this report consists of the organization named above and parties names per contractual agreement. Additional distribution must be authorized by the organization.

Date	Name	Job Title	Signature
22 08 2020	Lee Teck Seng	Consultant	

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Process Area	<input checked="" type="checkbox"/> AWF: Acceptable with Findings	<input type="checkbox"/> NA: Not Acceptable	Total
1 Management System Readiness	4	0	4
2 Policies	0	0	0
3 Procedures	3	0	3
4 Documents	9	0	9
Total	16	0	16

**LISTS OF FINDINGS**

No	Process Area	Type	Findings
	Management System Readiness		
1	Management System	AWF	Documentation of management system manual still in progress
2	Management System Manual	AWF	Documentation of management system manual still in progress
3	Transparency	AWF	Transparency is only reflected in the MSPO Policy. It needs to be documented as separate Policy
4	Legal Register	AWF	Legal register noted and updated in 1 <sup>st</sup> Quarter 2020. However, the Sarawak Forest Ordinance, Land Code and Native Land Code are not available in the legal register.
	Policy	Nil	
	Procedure		
5	Site Management	AWF	SOPs sighted, Need the Name and Signature of the Person responsible for preparing and approving the SOPs. More detail description of the tasks involved in the SOPs required.
6	Chemical Handling	AWF	To include the use of PPE and placing SDS in the stores where chemicals are kept.
7	Schedule Waste Handling	AWF	SOPs sighted and Store for Schedule Waste on site is required by MSPO. Proper disposal of SW is required.
	Documents		
8	Lists of stakeholders	AWF	Documentation incomplete
9	Boundary mapping of the land	AWF	Boundary mapping of the land. Documentation is incomplete. Boundary Mapping Showing GPS coordinates points required and to be placed on site.

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10	Waste Identification	AWF	Documentation incomplete on schedule waste identification
11	Water Management Plan	AWF	Documentation incomplete. Water monitoring plan not documented
12	Business Management Plan	AWF	Documentation on Business management plan still in progress
13	Product Pricing Mechanism	AWF	Schedule of product pricing incomplete
14	Soil and Topographic Information	AWF	Documentation incomplete
15	Social impact assessment	AWF	No EIA done as Area is less than 500 ha. However, Environmental Monitoring Report, especially water quality needs to be monitored and water sampling to be done at least twice annually. SIA need more elaboration, stakeholders' consultation not done, some components missing. HCV negligible. Buffer Zone must be conserved.
16	Job Description	AWF	Documented in the Contract agreement; need to document JD separately

CONFIRMATION by AUDITEE

THE FINDINGS AS DISCUSSED ARE SUITABLE

Action will be taken by

Management Representative

Name

Cephas Yong

Signature:

**ACTION TAKEN & CLOSURE**

1. Corrective Action Reports [CAR] were raised on Findings of Stage 1 Audit on 22 08 2020 and presented to Auditee Management during the closing meeting.
2. Auditee submitted CAR report to BQAS on 03 02 2021 including action taken on all findings raised.
3. Lead Auditor, having examined the submission, verified and closed out all findings on 04 02 2021

Remarks [if any]

Wilfred S Landong

Lead Auditor

Date: [05 02 2021]

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

INGIN UTAMA PLANTATION SDN BHD (795843-M)

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**6.0. STAGE 2: MAIN ASSESSMENT****6.1. STAGE 2: AUDIT REPORT****Note: Stage 2 Assessment is done by REMOTE AUDIT**

Ref No: BQ/RFSB/ST2/03/21

Standard(s):  MS 2530-1  MS 2530-2  MS 2530-3  MS 2530-4**INFORMATION: CERTIFICATION BODY**

Name: BQAS Certification [M] Sdn Bhd [11799994-x]

CB No: MSPO 06092019 CB 15

Address: Lot 7823, Sublot 6, 2<sup>nd</sup> Floor, Block A, Kings' Centre, Simpang Tiga, 93350, Kuching, Sarawak.Contact: Email: [bqassb@gmail.com](mailto:bqassb@gmail.com)

Tel: +6 082 572 043

Whatsapp: +6 017 814 1112

Website: [www.bqas.com.my](http://www.bqas.com.my)

Stage 2 Audit Date: 16 - 17 04 2021

Audit Duration: 4 man-days

BQAS Audit Team: Name

Role in the Audit

Wilfred S Landong

Lead Auditor

Douglas Alau

Auditor

**PRINCIPLE 1****MANAGEMENT COMMITMENT & RESPONSIBILITY****Criterion 4.1.1: Malaysian Sustainable Palm Oil (MSPO) Policy**

Indicator	Requirement	Compliance	Findings
4.1.1.1	A policy for the implementation of MSPO shall be established.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted MSPO Policy for Ingin Utama Plantation Sdn. Bhd. signed by Managing Director Mr Ting Zing Seng dated 01/02/2020. The Policy is written in BM and English.
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The commitment to continual improvement is stated in the above policy.

**Criterion 4.1.2: Internal audit**

Indicator	Requirement	Compliance	Findings
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor	Sighted: Ingin Utama Plantation Internal Audit Procedure No: ESOP-MP1-MANAGEMENT PROCEDURE/1, effective date 23 <sup>rd</sup> January 2020, prepared by



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		<input type="checkbox"/> NC - Major	Estate Manager and approved by MD, Mr. Ting Zing Seng. Available with forms for NC. Appointment letter issued to Mr. Cephas Yong Sie Kai, dated 15 <sup>th</sup> January 2019, signed by the Estate Manager/Chairman of MSPO Committee, Mr. Ting Yin.
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there were 3 nonconformities in the internal audit report. As of this Stage 2 Audit, all 3 NCs had been corrected and implemented.
4.1.2.3	Report shall be made available to the management for their review.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Internal audit report available for the management review.

**Criterion 4.1.3: Management review**

4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Ingin Utama Plantation's Management Review Procedure No: ESOP-MP1- MANAGEMENT PROCEDURE/2, effective date 23 <sup>rd</sup> January 2020, prepared by Estate Manager and approved by MD, Mr. Ting Zing Seng. Minutes of management review meeting dated 19 <sup>th</sup> March 2021 chaired by Managing Director Mr . Ting Zing Seng. Areas of improvement have been highlighted and resolved.
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**Criterion 4.1.4: Continual improvement**

4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted the SOP for Continuous Improvement Plan for Ingin Utama Plantation dated 10 <sup>th</sup> February 2020 which was accepted and approved by the MD, Mr. Ting Zing Seng. Note: Document need to be given reference No/date
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**INGIN UTAMA PLANTATION SDN BHD (795843-M)**

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4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology, where applicable, that are available and feasible for adoption.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Ingin Utama Plantation adopts current and new practices through interaction with peer estate operators and suppliers such as in the land preparation, maintenance and fertilizer regimes.
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Action plan not fully documented

**PRINCIPLE 2 TRANSPARENCY**

**Criterion 4.2.1: Transparency of information and documents relevant to MSPO requirements**

Indicator	Requirement	Compliance	Findings
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SOP document sighted as Ingin Utama Plantation Procedure No: ESOP-MP10-TRACEABILITY, dated 23 <sup>rd</sup> January, 2020, prepared by Estate manager and approved by MD Mr. Ting Zing Seng.
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Transparency SOP is also displayed on Ingin Utama's Site Rest House Notice Board.

**Criterion 4.2.2: Transparency method of communication and consultation**

4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Form for communication is documented as Ingin Utama Plantation. Sample form available in Principle 2 MSPO File and also displayed and available at Site Office's Complaint and Suggestion Box. Note: Document need to be given reference No/date
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4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	A Letter of Appointment for Mr. Ting Yin as Company's Officer of Transparency and Traceability for MSPO Certification Scheme, dated 15 <sup>th</sup> January 2019, signed by MD, Mr. Ting Zing Seng.
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	List of Stakeholders documented as Ingin Utama Plantation; updated on 10 <sup>th</sup> February 2021, and to be updated as and when necessary.
<b>Criterion 4.2.3: Traceability</b>			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Traceability SOP documented as Ingin Utama Plantation, dated 23 <sup>rd</sup> January 2020, signed by Estate Manager and approved by MD, Mr. Ting Zing Seng.
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Record File for harvesters, indicating the date of harvest, trip, numbers of FFB and LF are recorded daily and monitored monthly, FFB Collection Report of Drivers collecting are monitored weekly and delivering FFB and Drivers Record Chit are monitored daily. Sighted: Traceability Inspection Report dated 5 <sup>th</sup> April 2021.
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	A Letter of Appointment for Mr. Ting Yin as Company's Officer of Transparency and Traceability for MSPO Certification Scheme, dated 15 <sup>th</sup> January 2019, signed by MD Mr. Ting Zing Seng.
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Record of Sales Summary (TTL Plantation Sdn Bhd weigh Bridge Record) filed under FFB sales File for the month of April 2021.

**PRINCIPLE 3**

**COMPLIANCE TO LEGAL REQUIREMENTS**

**Criterion 4.3.1: Regulatory requirements**



**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

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Indicator	Requirement	Compliance	Findings
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted MPOB Licence No. 616835102000 for Ingin Utama Suria Plantation on 241.66 ha. Also Trade Licence for Ingin Utama Plantation Sdn Bhd (795843-M) No. A8382438/149. valid till 18/09/2021 renewable annually. Sighted List of Laws, Covenants & Standards, Applicable to Sarawak Estate Operations, Doc. No. Ingin Utama Plantation, updated 1 <sup>st</sup> Quarter 2021 – Federal Laws and State Laws (35 items).
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirement register.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	As per above. Among the legislation sighted: 1) Employment Insurance System Act 2017 - EMPLOYMENT INSURANCE SYSTEM (SUPPLY) REGULATIONS 2020 (As at September, 2020) 2) Minimum Wages Order 2020 - Effective on 1st February 2020
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Updated 03/04/2021 and will be updated for revision every year following the Parliamentary sessions.
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The Ingin Utama Plantation Legal Officer is the person in charge of monitoring compliance and tracking update changes in regulatory requirements. Reference: Letter of Appointment as MSPO Legal Officer dated 15/01/2019 issued to Mr. Ting Yin from the Managing Director Mr Ting Zing Seng.
<b>Criterion 4.3.2: Land use rights</b>			
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI	The Ingin Utama Estate audited is established on NCR land jointly



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	diminish the land use rights of other users.	<input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	owned by 13 NCR Landowners in the Niah District as per agreement sighted signed by the NCR Land Owners and the Director of the company, Ingin Utama Plantation Sdn Bhd on 2 <sup>nd</sup> February 2008.
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The Ingin Utama Estate is established on NCR land rented from NCR Land Owners as per 4.3.2.1 above.
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The Ingin Utama Estate audited is clearly demarcated on the map provided, with boundary visually indicated markers.
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	There has been no dispute or conflict with the local community arising from the establishment of this estate.
<b>Criterion 4.3.3: Customary rights</b>			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The land on which the Ingin Utama Estate is established is certified to be NCR land as per Agreement signed on 2 <sup>nd</sup> February 2008.
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted locality map of the Ingin Utama Estate. The estate boundary map showing the locations of the boundary markings is on a scale of 1:3,000.
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The agreement has been in order since its signing on 2 <sup>nd</sup> February 2008. There has been no dispute from the adjacent local community.



PRINCIPLE 4 SOCIAL RESPONSIBILITY, HEALTH, SAFETY & EMPLOYMENT CONDITIONS

Criterion 4.4.1: Social impact assessment (SIA)

Indicator	Requirement	Compliance	Findings
4.4.1.1	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SIA report dated 23 January 2020 is sighted.  Note Report to include interviews/inputs from local communities

Criterion 4.4.2: Complaints and grievances

4.4.2.1	A system for dealing with complaints and grievances shall be established and documented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Ingin Utama Plantation procedure No.: ESOP-MP4-MANAGEMENT PROCEDURE/4, dated 23 <sup>rd</sup> January 2020. The complaint form is available at the sight office.
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Time frame for dispute resolution not documented in the SOP/system
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Complaint forms available at any time. The complaint form is place in front of site office for easier usage for any person in need to lodge complains.
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Based on the available Complaints and Grievances Procedures, staff and stakeholders are made aware of the availability of the complaint forms.
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	No complaint received so far.

Criterion 4.4.3: Commitment to contribute to local sustainable development



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4.4.3.1	Growers should contribute to local development in consultation with the local communities.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Ingin Utama Pantation has been involved in donating hampers to longhouses and lending heavy machineries for road maintenance in kampungs.
Criterion 4.4.4: Employees' safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.	<input checked="" type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Occupational Safety and Health Policy for Ingin Utama Plantation endorsed by Managing Director dated 1 <sup>st</sup> February 2020.
4.4.4.2	The occupational safety and health plan shall cover the following:		
A.	A safety and health policy, which is communicated and implemented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Safety and Health policy available. Sighted - Ingin Utama Plantation Procedure Ref: ESOP-MP 7-MANAGEMENT PROCEDURE/7, dated 23 <sup>rd</sup> January 2020. The safety and health policy displayed for public views.
B.	b) The risks of all operations shall be assessed and documented	<input checked="" type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Available the safety risk assessment matric done on the 15 <sup>th</sup> January 2021 for all activities.
C.	An awareness and training program which includes the following requirements for employees exposed to pesticides:	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	An awareness training was conducted on the 15 <sup>th</sup> February 2021. Note Training photos to be provided.
C.1	All employees involved shall be adequately trained on safe working practices; and	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Based on the training schedule and Training Matrix, Ingin Utama Plantation would be providing training to its staff and workers on the following: <ul style="list-style-type: none"> <li>• The use of PPE</li> <li>• Site safety</li> <li>• MSPO requirements</li> <li>• Other field maintenance</li> <li>• MSPO requirements</li> </ul>



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C.2	All precautions attached to products shall be properly observed and applied.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Ingin Utama Plantation ensures its CSDS are available in the chemical store and MSDS are located in the fertilizer store.
D.	The management shall provide the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The management issued PPE to workers with the latest issue on 07 <sup>th</sup> March 2021 as per record sighted.
E.	The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SOP available as : Ingin Utama Plantation No. ESOP-MP 7-MANAGEMENT PROCEDURE/7, dated 23 <sup>rd</sup> January 2020. The HIRARC analysis is sighted for every activity deem necessary and should be taken into serious consideration for the health and safety of all staff and employees involved.
F.	The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Appointment Letter to Mr Ting Yin as MSPO Health and Safety Officer signed by Managing Director dated 15 <sup>th</sup> January 2019.
G.	The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	At present, Ingin Utama Plantation has the practice of conducting a morning briefing for its workers before commencing work. Issues connected with work are clarified by the manager. Minutes of meeting should be documented and records kept.
H.	Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI	Sighted: Ingin Utama Plantation SOP Doc No. ESOP-MP11-



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		<input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	EMERGENCY, effective date 23 <sup>rd</sup> January 2020.
I.	Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The Estate Manager together with the other Staff and managers of the plantation group had attended the First Aid on the 6 <sup>th</sup> January 2020.
J.	Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Ingin Utama Plantation has not had any accidents since it started operation. IUSB to register and submit JKPP 8
<b>Criterion 4.4.5: Employment conditions</b>			
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Policy established and practiced and noted. Good Social Practices Policy, dated 1 <sup>st</sup> February 2020 endorsed by Managing Director. This policy is displayed on the outside wall of the office, accessible to the workers and other stakeholders.
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	All workers are given equal opportunity and statement established. Policy, dated 1 <sup>st</sup> February 2020 endorsed and signed by Managing Director(BM version as well as in English). The policy is available for public viewing, being displayed on the outside wall of the office.
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Reference to pay slip for Mr Ngindang Anak Kalat for month of April 2021. All the industry's legal conditions are met.





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4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: 1. Employment Contract for Mr. Ngindang Anak Kalat and Mr. Patrick Temelin Anak Pada, dated 3 <sup>rd</sup> January 2020 signed by MD and accepted and signed by both employees.
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Employees pay and condition meet the legal industry minimum standard. Evidence in: a. Payslip. i. Ngindang Anak Kalat ii. Patrick Temelin Anak Pada b. Kontrak Pekerjaan. i. Ngindang Anak Kalat, Mandore. c. Offer letter/Tawaran Pekerjaan. i. Ngindang Anak Kalat, Mandore. Document sighted and verified.
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	All work are done by own staff.
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	A Record Book system for time recording is available for all workers.
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Overtime is paid based on the agreeable collective rate.



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4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Stated in the payslips and following the minimum industry standard.
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	During festival some kind of token as appreciation was given to employees especially during festive seasons.
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	N/A. Workers work from their own home.
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Ingin Utama Plantation's Policy Sexual Harassment Policy on public display, dated 1 <sup>st</sup> February 2020, approved and signed by MD, Mr. Ting Zing Seng.
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Among the 3 objectives in the Good Social Policy, Ingin Utama Plantation maintains that the workers have the right to freedom of association. The policy declares that Ingin Utama Plantation is committed to compliance with national laws on employee rights and welfare.
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum	<input checked="" type="checkbox"/> Compliance	No child labour involved.



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	age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.	<input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	
<b>Criterion 4.4.6: Training and competency</b>			
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training program (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted the Ingin Utama Plantation Training Matrix for Year 2021, prepared 4 <sup>th</sup> January 2021. Training to be conducted on: 1) MSPO policy 2) PPE 3) Site safety 4) Site cleanliness (cleanliness awareness) The training matrix also specifies the type of training needs (defined as either awareness training, knowledge training or not required).
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training program in order to provide the specific skill and competency required to all employees based on their job description.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The training needs of the personnel are denoted in the matrix which specifies the type of training needs (defined as either awareness training, knowledge training or not required). Among the types of training covered are: <ul style="list-style-type: none"> <li>• MSPO Principles</li> <li>• Ingin Utama Agriculture Policy</li> <li>• Manuring</li> <li>• Harvesting</li> <li>• Pest and disease control</li> <li>• Weed control</li> <li>• Environmental awareness</li> </ul>
4.4.6.3	A continuous training program should be planned and implemented to ensure that all employees are well trained in	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor	The training matrix for 2021 covers 13 types of training for the two workers.



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their job function and responsibility, in accordance to the documented training procedure.	<input type="checkbox"/> NC - Major	
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**PRINCIPLE 5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES**

**Criterion 4.5.1: Environmental management plan**

Indicator	Requirement	Compliance	Findings
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Ingin Utama Plantation's Environmental Policy dated 1 <sup>st</sup> February 2020, signed by MD Mr. Ting Zing Seng, is in compliance with the relevant Country and State Laws such as DOE, NREB, and other local authorities.  Environmental Impact Management Plan, ref. No.: P5/IU/EMP/01, dated 23 <sup>rd</sup> January 2020, approved and signed by MD, Mr. Ting Zing Seng, are available and kept at Ingin Utama Estate site office.
4.5.1.2.	The environmental management plan shall cover the following:		
A.	An environmental policy and objectives	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: The policy and objectives are documented in Environmental Plan as: P5/IU/EMP/01, dated 23 <sup>rd</sup> January 2020, approved and signed by MD, Mr. Ting Zing Seng.
B.	The aspects and impacts analysis of all operations.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	As per 4.5.1.2(A) above.
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Environmental improvement Plan is available, and all the items under the Environmental Improvement Plan are being implemented as on-going projects.



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4.5.1.4	A program to promote the positive impacts should be included in the continual improvement plan.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	As per Item 4.5.1.3 above.
4.5.1.5	An awareness and training program shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Training Matrix and Training Program are documented in Principle 4 as Ingin Utama Plantation's Training Matrix for the Year 2021, dated 4<sup>th</sup> January 2021, prepared by Estate Manager and approved by MD, Mr. Ting Zing Seng on 4<sup>th</sup> January 2021.</p> <p>The first training program was conducted on the 15<sup>th</sup> February 2021, documented and recorded in the Training Program File.</p>
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	As per Item 4.5.1.5 above, the schedule for Training and Meetings are documented and planned for Year 2021 period.
<b>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</b>			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>The Consumption of Diesel record for the 2020 was sighted. The total quantity consumed is 15,886 litres. The Company was able to maintain average consumption of to 10.89 liters / mt produced on average in 2020.</p> <p>Usage of solar power was encouraged and to reduce the consumption of Diesel.</p>
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Evidence</p> <p>IUSB maintain records of direct usage of non-renewable energy for their operations, which is mainly fossil fuel</p>



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4.5.2.3	The use of renewable energy should be applied where possible.	<input checked="" type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Non-renewable energy use Plan is available as per Ingin Utama Plantation's CIP Item 5-Use of Solar panel and solar lights.
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	Waste products and sources of pollution shall be identified and documented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Management of Waste Generated by Estates under SOP for Waste Product and Disposal as REF: P5/IU/WASTE/01 prepared by Estate manager and approved by MD, list out the following: 1) Scheduled waste 2) Empty chemical containers 3) Pruned fronds 4) Felled palms 5) Scrap iron 6) Used tyres 7) Empty fertilizer bags
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:		
A	Identifying and monitoring sources of waste and pollution	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	As per SOP for Waste Product and Disposal as REF: P5/IU/WASTE/01 prepared by Estate manager and approved by MD, list out the following: 1) Scheduled waste 2) Empty chemical containers 3) Pruned fronds 4) Felled palms 5) Scrap iron 6) Used tyres 7) Empty fertilizer bags
B.	Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input checked="" type="checkbox"/> NC - Minor	Need to provide evidence of recycling of potential wastes as nutrients or converting them into value-added by-products.



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4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SOP available as per SOP for Waste Product and Disposal as REF: P5/IU/WASTE/01 approved and signed by MD, Mr. Ting Zing Seng.
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national program on recycling of used HDPE pesticide containers.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Empty pesticide containers are triple rinsed before disposal.
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Domestic waste is collected and disposed at landfill and/or at Niah Town dump site.

**Criterion 4.5.4: Reduction of pollution and emission**

4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Need to tabulate full assessment of all polluting activities. GHG Emission Measurement as per record below: <table border="1" data-bbox="1013 1541 1468 1787"> <thead> <tr> <th>Material</th> <th>Total</th> <th>Unit</th> <th>EF</th> <th>GHG V</th> </tr> </thead> <tbody> <tr> <td>Electricity</td> <td>N/A</td> <td>KWH</td> <td>0.89</td> <td>N/A</td> </tr> <tr> <td>Diesel</td> <td>15,886</td> <td>Liter</td> <td>3.14</td> <td>49,882.04</td> </tr> <tr> <td>Petrol</td> <td>N/A</td> <td>Liter</td> <td>3.17</td> <td>N/A</td> </tr> <tr> <td>Lubricant</td> <td>N/A</td> <td>Liter</td> <td>0.95</td> <td>N/A</td> </tr> <tr> <td>Total</td> <td>24,011</td> <td></td> <td></td> <td>5,7214.73</td> </tr> </tbody> </table>	Material	Total	Unit	EF	GHG V	Electricity	N/A	KWH	0.89	N/A	Diesel	15,886	Liter	3.14	49,882.04	Petrol	N/A	Liter	3.17	N/A	Lubricant	N/A	Liter	0.95	N/A	Total	24,011			5,7214.73
Material	Total	Unit	EF	GHG V																													
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Petrol	N/A	Liter	3.17	N/A																													
Lubricant	N/A	Liter	0.95	N/A																													
Total	24,011			5,7214.73																													
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.	<input checked="" type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The Action Plan is available and filed in MSPO Principle 5 File.																														

**Criterion 4.5.5: Natural water resources**



**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

**INGIN UTAMA PLANTATION SDN BHD (795843-M)**

**BQAS CERTIFICATION [M] SDN BHD**

**ACB MSPO 15**

**REF: BQAS/IUSB/031/06/21**

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4.5.5.1.	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SOP sighted as REF: P5/IU/WATER/01.
A	Assessment of water usage and sources of supply.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Main water source for normal drinking water is bottled water bought from nearby shop.
B	Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	N/A. No stream within and nearby the plantation.
C	Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	N/A. No living quarters as workers are working from their own homes.
D	Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along natural waterways within the estate.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Buffer Zones are clearly marked on the map, and notice board in place.
E	Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	As per Item D above, Buffer Zones clearly demarcated.
F	Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Not applicable.
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Not applicable





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4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SOP sighted as REF: P5/IU/WATER/01  No Rain water harvesting is being practiced, no workers are staying on site.
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value area			
4.5.6.1.	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:		
A	Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Posters of Totally Protected, Protected Animals (Fauna) and Protected Plants (Flora) are in place, both in the file and on Notice Board.
B	Conservation status (The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SOP for conservation status is documented and available in MSPO Principle 5 File as REF: P5/IU/HC V/01 and REF: P5/IU/HBV/01.
4.5.6.2.	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Ingin Utama Plantation's - SOP REF: P5/IU/HBV/01, Status of RTE species is noted in the above-mentioned SOP.
A	Ensuring that any legal requirements relating to the protection of the species are met.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Posters of RTE available and in place.
B	Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts.	<input checked="" type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	No Hunting, No illegal Fishing Signage is evidenced as present and installed in the estate



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4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Staff and workers have been briefed on compliance regarding wildlife conservation including sighting and identification. Note Wildlife inventory register need to be maintained in the estate
Criterion 4.5.7: Zero burning practices			
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Zero Burning Policy is documented as: Ingin Utama Plantation's Environmental Policy dated 1 <sup>st</sup> February 2020, signed by MD, Mr. Ting Zing Seng.
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Not applicable.
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Not Applicable.
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Not applicable.

**PRINCIPLE 6**

**BEST PRACTICES**

**Criterion 4.6.1: Site management**

Indicator	Requirement	Compliance	Findings
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The estate is well maintained with the absence of VOPS. Blanket weeding had just been executed in an opposite block of the sample site visited.



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			Sighted the Ingin Utama Plantation Estate Quality Management System; REF: P6/IU/GAP/01, covering among others: 1. Water management 2. Estate Upkeep and Cultivation 3. Harvesting and Transport of FFB to the Collection Center.
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The estate is established on relatively flat area. The soil type consist peat, mineral and mixed-soil type. One of the buffer zone marking is at N 03.7997071, E1 13.6727154. There is no river within the estate site.
4.6.1.3	A visual identification or reference system shall be established for each field.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	This is satisfactorily complied with by having block numbers and brief information inscribed on placards located at the junction of the block.
<b>Criterion 4.6.2: Economic and financial viability plan</b>			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted: Ingin Utama Plantation's Business Management Plan (5 blocks planted in 2011).
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Not applicable as the oldest palms are 10 years old (planted in 2011), a replanting programme has not been considered at the moment.
4.6.2.3	The business or management plan may contain:		
A	Attention to quality of planting materials and FFB.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The palm species being planted are GH series 500 and UP.



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B	Crop projection: site yield potential, age profile, FFB yield trends.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Crop projection in the Ingin Utama Plantation's Business Management Plan indicates the performance by month and total annual production block number, age (year planted), and the yearly yield potential (in MT) for year 2020 to 2024.</p> <p>Noted that in 2020 Ingin Utama Estate has a yield of 1,459.04 MT and the projection for 2021 is 1,467.17 MT.</p>
C	Cost of production: cost per ton of FFB.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>The cost of production is determined to be RM2,765.80/ha or RM458.10/ MT (which include upkeep, manuring, harvesting, transportation &amp; other cost).</p>
D	Price forecast	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Price Forecast for the year 2021:          Forecast: RM582.57/MT          Actual: RM850.40/MT (as of 31 May 2021)          Overall tonnage 1,459.04 MT (as of December 2020)          Refer to sales of FFB summary report.</p>
E	Financial indicators: cost benefit, discounted cash flow, return on investment.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Financial indicators for year 2020.          Refer to statement of cash flow year end 31/12/2020.          Cost of operation RM458.10/MT          Discounted cash flow FY 2019 - 20224 RM865,489.07          Return on Investment 13% nett profit/contributed share capital.</p>
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>The Ingin Utama Plantation's Business Management Plan specifies that the management plan shall be implemented and the achievement of the goals and objectives to be regularly monitored and periodically reviewed and documented.</p>

Criterion 4.6.3: Transparent and fair price dealing



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4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Pricing of product are determined by the MPOB and Collection Center-base on prearranged agreement.</p> <p>Existing mechanism of determining pricing is acceptable.</p> <p>All FFB are delivered to TTL Collection Center Sdn Bhd.</p>
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	N/A - No Contractors involved.
<b>Criterion 4.6.4: Contractor</b>			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Ingin Utama Plantation does not hire any outside contractors. Only internal workers are engaged on piecemeal basis, beside their normal field duty.</p> <p>They have been briefed on the requirements of the MSPO.</p>
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	N/A. No contractor engaged.
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Currently being implemented with the ongoing Stage 2 Audit by auditors of BQAS Certification Sdn Bhd.
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	N/A. No outside contractor engaged.

**PRINCIPLE 7 DEVELOPMENT OF NEW PLANTING**

No development of new planting plan by the estate during this audit



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**6.2. SUMMARY OF FINDINGS**

Table:

Principles	P1	P2	P3	P4	P5	P6	Total
No of NC: Major	0	0	0	0	0	0	0
No of NC: Minor	0	0	0	0	0	0	0
No of OFI: Opportunity for Improvement	1	0	0	3	4	0	8
Total	1	0	0	3	4	0	8

1.

**PRINCIPLE 1 MANAGEMENT COMMITMENT & RESPONSIBILITY**

**Criterion 4.1.4: Continual improvement**

4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Action plan not fully documented
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**PRINCIPLE 4 SOCIAL RESPONSIBILITY, HEALTH, SAFETY & EMPLOYMENT CONDITIONS**

2.

Indicator	Requirement	Compliance	Findings
<b>Criterion 4.4.2: Complaints and grievances</b>			
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Time frame for dispute resolution not documented in the SOP/system

3.

**Criterion 4.4.4: Employees' safety and health**

A.	Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Ingin Utama Plantation has not had any accidents since it started operation. IUSB to register and submit JKPP 8
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4.

**Criterion 4.4.4: Employees' safety and health**

4.4.4.2	The occupational safety and health plan shall cover the following:		
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A.	The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	At present, Ingin Utama Plantation has the practice of conducting a morning briefing for its workers before commencing work. Issues connected with work are clarified by the manager. Minutes of meeting should be documented and records kept.
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**PRINCIPLE 5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES**

5.

Indicator	Requirement	Compliance	Findings
<b>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</b>			
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Evidence IUSB maintain records of direct usage of non-renewable energy for their operations, which is mainly fossil fuel

6.

<b>Criterion 4.5.3: Waste management and disposal</b>			
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:		
B.	Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input checked="" type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Need to provide evidence of recycling of potential wastes as nutrients or converting them into value-added by-products.

7.

<b>Criterion 4.5.4: Reduction of pollution and emission</b>																							
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Need to tabulate full assessment of all polluting activities. GHG Emission Measurement as per record below:																				
			<table border="1"> <thead> <tr> <th>Material</th> <th>Total</th> <th>Unit</th> <th>EF</th> <th>GHG</th> </tr> </thead> <tbody> <tr> <td>Electricity</td> <td>N/A</td> <td>KWH</td> <td>0.89</td> <td>N/A</td> </tr> <tr> <td>Diesel</td> <td>15,886</td> <td>Liter</td> <td>3.14</td> <td>49,886</td> </tr> <tr> <td>Petrol</td> <td>N/A</td> <td>Liter</td> <td>3.17</td> <td>N/A</td> </tr> </tbody> </table>	Material	Total	Unit	EF	GHG	Electricity	N/A	KWH	0.89	N/A	Diesel	15,886	Liter	3.14	49,886	Petrol	N/A	Liter	3.17	N/A
Material	Total	Unit	EF	GHG																			
Electricity	N/A	KWH	0.89	N/A																			
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Lubricant	N/A	Liter	0.95	N/A
Total	24,011			5,7214.73

8.

**Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value area**

4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Staff and workers have been briefed on compliance regarding wildlife conservation including sighting and identification.  Note Wildlife inventory register need to be maintained in the estate
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<b>6.3.</b>	<b>Audit Conclusion</b>	
	<b>Summary Statement of Lead Auditor</b>	<b>Signature</b>
	<p>The purpose of this Stage 2 Audit [remote audit] is to evaluate the implementation, including effectiveness, of Ingin Utama Sdn Bhd {IUSB} palm oil estate management systems and that the requirement of the Standards MS2530-3:2013 is fulfilled.</p> <p>There are 8 findings from this Audit categorized as OFI [opportunity for improvements]</p> <p>Overall, IUSB had met the basic general requirements of the Standards; it is the recommendation of the Lead Auditor that IUSB be certified under the MSPO Standard MS2530-3:2013 conditional to the closure of all findings</p>	  Wilfred S Landong Date: 17 04 2021

**6.5. CORRECTIVE ACTION REPORTS**

Corrective Action Report were raised upon conclusion of Stage 2 Audit.  
 CAR was closed out by Lead Auditor on 30 05 2021



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**7.0. OFFICIAL SIGN OFF****7.1. ACKNOWLEDGEMENT BY CERTIFIED ENTITY**

Acknowledgement by Auditee	Management Representative	Signature
This is to acknowledge and confirm the Audit Visits/Assessments described in this Report and the Acceptance of the Contents and Findings in the said Audit Report.		 Cephas Yong Date: 01 06 2021

**7.2. ASSESSMENT RECOMMENDATION BY LEAD AUDITOR**

Based on the Findings/Action taken by Auditee/Closures above, Ingin Utama Sdn Bhd had been able to demonstrate generally its compliance to and with requirements of the Standard MSPO MS2530-3:2013 under General Principles for Oil Palm Plantations & Organized Smallholders. Therefore, it is recommended that the Initial Certification of IUSB be approved.



Wilfred S Landong  
Lead Auditor  
02 6 2021

**7.3. ASSESSMENT REVIEW BY CERTIFIER****CERTIFIER: STATEMENT & CERTIFICATION CONFIRMATION**

I/the undersigned, being the Certifier, confirm that I have examined thoroughly all contents of the Report in its' entirety. I would conclude that:

- The Audit report has the necessary contents to act as the foundation for the award of a Certificate
- The Audit team has carried out an objective and professional audit of the management unit for certification against the requirements of the MSPO MS2530-3:2013 series.
- The Audit team has investigated adequate and relevant data sources and avenues of the enquiry
- The Audit team has arrived at an appropriate conclusion and recommendation based on the evidence presented to it.
- The Audit team has prepared a concise and comprehensive report to the requirements of the standards

I confirm that, to the best of my knowledge the information and conclusions included in this report have been prepared in compliance with the Standards requirements; and done in good faith and that the Lead Auditor recommendations had been based upon this information. I, \_\_\_\_\_ Date: 04 06 2021

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

INGIN UTAMA PLANTATION SDN BHD (795843-M)

BQAS CERTIFICATION [M] SDN BHD

ACB MSPO 15

REF: BQAS/IUSB/031/06/21

10 06 2021

hereby confirm that, IUSB can be granted Certification under the Standard MSPO2530-0:2013 [Part 3]: General Principles for Oil Palm Plantations & Organized Smallholders

Maxwell S Landong  
Certifier

**8.0. CONCLUSION****8.1. CERTIFICATION: BQAS MANAGEMENT**

In reference to MS 2530-3:2013, the BQAS Management hereby approved of:

- Issuance of the certificate.
- Issuance of the certificate as soon as implementation of corrective action(s) has been demonstrated.
- Maintenance of the certificate.
- Maintenance of the certificate as soon as implementation of corrective action has been demonstrated.

**8.2. NEXT SURVEILLANCE ASSESSMENT PLAN**

The next surveillance assessment should be on or before June 2022

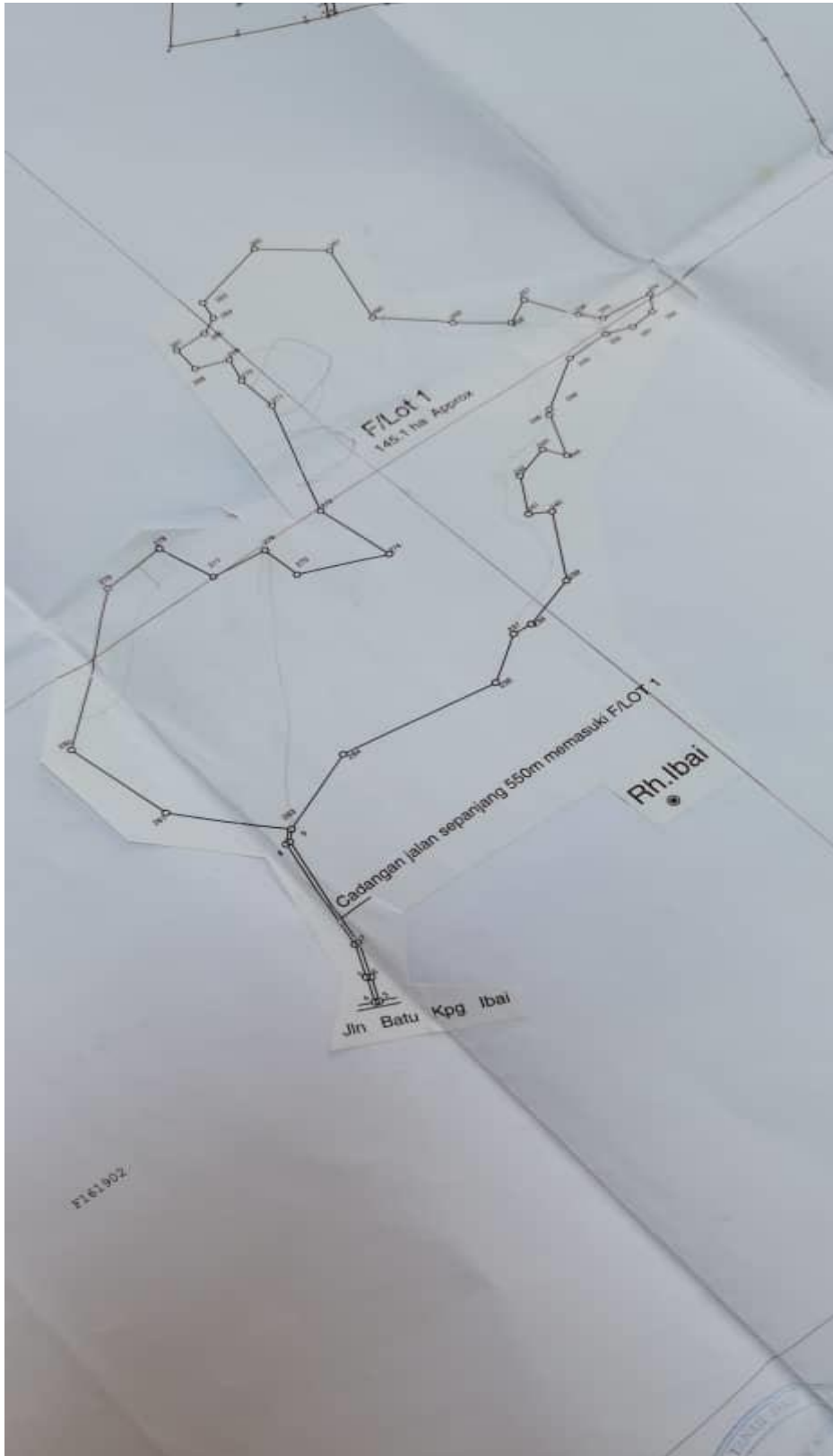
**9.0. APPENDICES**

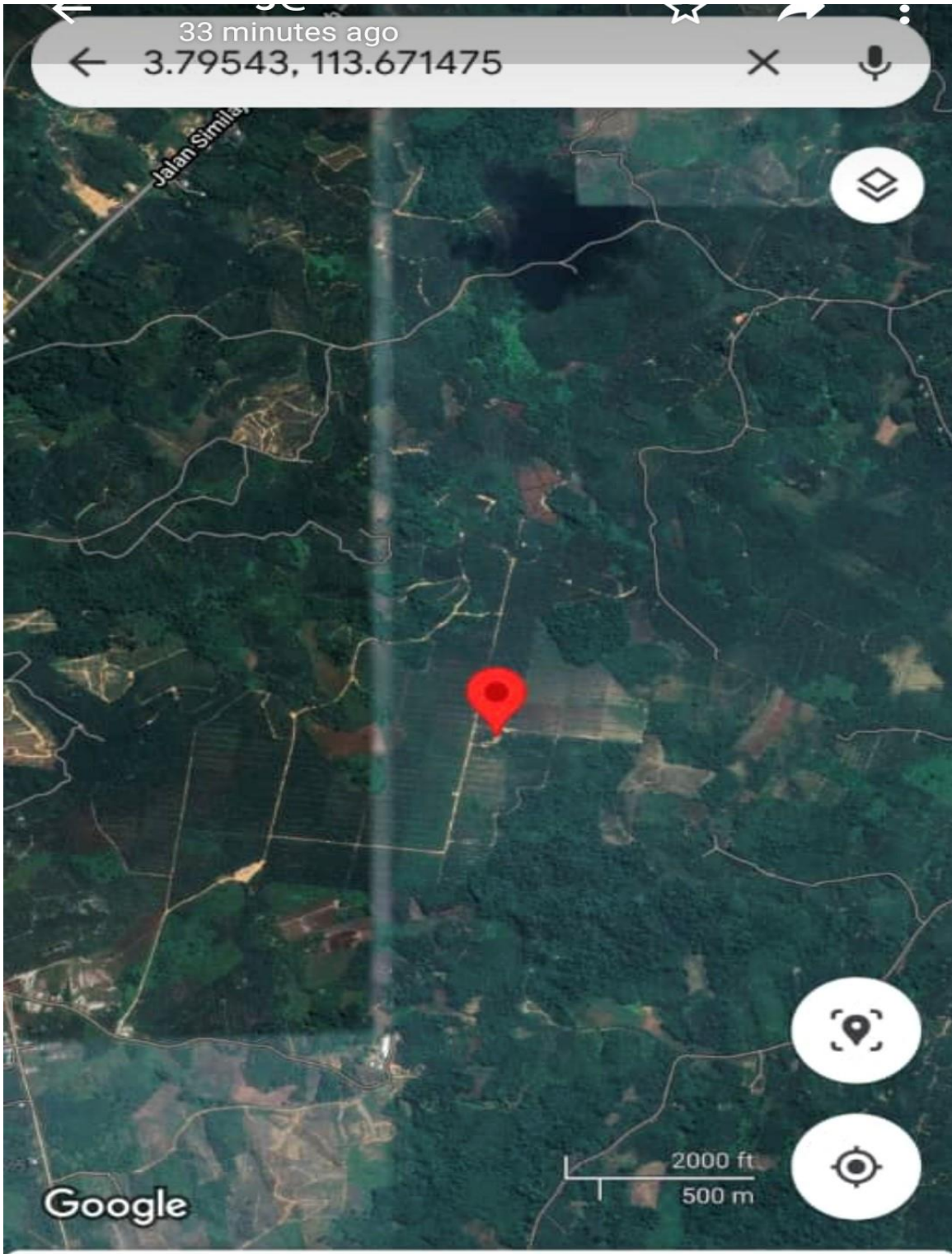
Boundary Map

**FOOTNOTES**

All audit findings are based on a sampling process, targeted towards reliable evidence for effective implementation and compliance of the management system. Where applicable findings and required corrective action were or will be agreed upon with the responsible managers or management representatives, steps have been or will be defined to resolve such non-conformity. Further business aspects may exist, positive or negative, which have not been reviewed by the audit team. It is the organization's responsibility to investigate and evaluate the potential impact and scope of findings, thus continuously ensuring full compliance to the applied standard(s)

**Boundary Map**





3°47'43.6"N 113°40'17.3"E

3.795430, 113.671475 · 🗨️ 1 hr 19 min

