

**NESUS CERTIFICATION SDN BHD**



# **MSPO CERTIFICATION SUMMARY REPORT**

FOR

**DYNAMIC MEGAMAS SDN BHD** (657518-U)


&

**LIMA DUTA SDN BHD** (1029285-X)

Date: 22<sup>nd</sup> May 2024

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MSPO Certification Summary Report		
	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

## Table of Contents


Abbreviations	2
1 Introduction & 5 Years Audit Programme	3-5
2 Methodology	6-7
3 Organization Information	8-11
4 Audit Assessment	12-23
Appendix A: Audit Findings	24
Appendix B: Corrective Action Plan & Evidence	24
Appendix C: Audit Plan	24
End of Report	24

**MSPO Certification Summary Report**

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**Abbreviations**

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

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## 1. INTRODUCTION

**Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd** has commissioned Nesus Certification Sdn Bhd to conduct annual **Re-Certification** audit for its oil palm plantations according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organized Smallholders.

### 1.1. Objective

The objective of this **Re-Certification** audit is to assess the oil palm plantations by an independent certification body with the aim for compliance of the standards.

### 1.2. Scope

Any changes in scope      Yes ☐      No ☒

The certification is based on the documentation established by **Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd**. The supporting documents provided to the audit team as well as information received by means of interviews, background investigation and site assessment.

The documents and information are reviewed against the requirements and criteria based on MS 2530-3: 2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders. Nesus Certification Sdn Bhd has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

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


1. Malaysian Sustainable Palm Oil Part 3: General Principles For Oil Palm Plantations And Organized Smallholders audit guidance;

### 1.3. Appointment and Qualification of team members

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

Audit:	Date:	Audit Team	
Re-Certification Year 6	18 <sup>th</sup> - 19 <sup>th</sup> March 2024	Lead Auditor	<b>Jeffrey Denis Ridu</b> ; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Plantation Management (UPM), BS Agbusiness (Iowa State University, USA), DPIM (ITM Perlis); 25 years working experience related to palm oil; Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
		Auditor 1	<b>Jiram Sidu</b> ; Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Science and Rural Resources and Environmental Policy (UK), BSc (Hons) Social Science (USM); More than 40 years experience in agriculture and environment management field; Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.

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<b>Clients Review:</b>	Vong Hon Kong	<b>Date:</b>	28 <sup>th</sup> May 2024
<b>Peer Reviewer 1:</b>	Mr. Ting Moi Ngie	<b>Date:</b>	-
<b>Peer Reviewer 2:</b>	Mr. George Akam	<b>Date:</b>	-
<b>Certification Decision Panel:</b>	Monica Mone Lubong	<b>Date:</b>	30 <sup>th</sup> May 2024
<b>Approved by CM:</b>	Dickens Anak Mambu	<b>Date:</b>	4 <sup>th</sup> June 2024

**5 Years Audit Programme**

Planned month & year	S1 Date:	S2 Date:	SA1 Date:	SA2 Date: 12/07/21	SA3 Date: 12/07/22	S4 Date: 12/07/23	RA Date: 12/03/24
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stakeholder consultation / survey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Use of logo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Follow-up from previous audit finding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.1 Management Commitment &amp; Responsibility</b>							
4.1.1 MSPO Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.2 Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.3 Management review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.4 Continual improvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.2 Transparency</b>							
4.2.1 Transparency of information and documents relevant to MSPO requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.2 Transparent method of communication and consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.3 Traceability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.3 Compliance to legal requirements</b>							
4.3.1 Regulatory requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.4 Social responsibility, health, safety and employment condition</b>							
4.4.1 Social impact assessment (SIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.5 Environment, natural resources, biodiversity</b>							
4.5.1 Environmental management plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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4.5.3 Waste management and disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.6 Best practices</b>							
4.6.1 Site management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.7 Development of new planting (not applicable)</b>							
4.7.1 High biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Note:**

Legend:

☒ - plan to cover & covered

S1 - Stage 1

SA - Surveillance assessment (not more than 12 months from certification decision date)


☐ - for uncover

S2 - Stage 2

RA - Reassessment (4 months before certificate expiry)

Audit Stage	S1	S2	SA1	SA2	SA3	SA4	RA
Year	1	1	2	3	4	5	6
Plan	-	-	-	12/07/21	12/07/22	12/07/23	12/03/24
Actual	-	-	-	29-30/11/21	20-21/05/22	22-23/05/23	18-19/3/24
Team Leader	-	-	-	Dickens Mambu	Jiram Sidu	Jeffrey Denis Ridu	Jeffrey Denis Ridu
PR 1	-	-	-	George Akam	-	-	Rohana Parilla
PR 2	-	-	-	Ting Moi Ngie	-	-	George Akam

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**2. METHODOLOGY**


The audit approach consists of the following steps:

- Contract review;
- Appointment of team members and technical reviewer;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- On-Site assessment, interviews with operational personnel, stakeholders and its contractors through phone call; review of documentation;
- On-site reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Peer review (if any)
- Address Peer Review Comments (if any)
- Certification Decision Panel (CDP)
- Final approval and issuance of certificate.

**Re-Certification Audit:**

**Re-Certification** audit was conducted on **18<sup>th</sup> - 19<sup>th</sup> March 2024** which covers the following activities but not limited to below:

- On-site inspection, observations and review plantation documents for compliance to relevant Principles & Criteria of the applied standard;
- Interview operation personnel for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during **Surveillance 4** audit;
- Assessment reporting;

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### On-site Assessment

The audit of the plantation was conducted according to the MS 2530-3:2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders.

The methodology for objective evidence collection was through documentation review, monitoring data and site assessment. The audit evidence obtained was based on a sample of the information; thereby introducing an element of uncertainty. Checklists and questionnaires were used to guide the collection of information. The comments made by external stakeholders were taken into account in the assessment.

### Non-conformance:

On the basis of the desk review, evidences presented during the audits, non-conformance (NC) Major, Minor and Observation may be raised during the audit.


Major non-conformance shall be addressed and responded within 90 days from closing date of audit. For minor non-conformance, an action plan need to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be reviewed and verified during the next audit.

### Site Sampling

Sampling Methodology and Risk Determination
Not applicable.



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**3. ORGANIZATION INFORMATION**

This report presents the results of the certification assessment at **Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd** on **18<sup>th</sup> - 19<sup>th</sup> March 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

**Dynamic Megamas Sdn Bhd** started planting in year **2005** and **Lima Duta Sdn Bhd** was started in year **2013**. **Dynamic Megamas Sdn Bhd** is an oil palm plantation with an area of **202.35 hectares**, while **Lima Duta Sdn Bhd** with **121.83 hectares**. **Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd** will apply the certification of MS2530-3:2013 as the organization is committed to become a Sustainable Palm Oil producer.

Table 1: Information of Estate Being Audited

Name of Organization	Location	Coordinates	
		Lat.:	Log.:
Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd	<b>Office location:</b> Lot 624, 1st Floor, Jalan Sim Chieng Kay, 98000 Miri, Sarawak.	-	-
Dynamic Megamas Sdn Bhd	<b>Site location:</b> Ladang Selepin & Entibab Sungai Bakong, Bukit Peninjau, Sungai Selepin & Sungai Entibab, Bakong 98000 Miri, Sarawak.	4.02626	114.05300
Lima Duta Sdn Bhd	<b>Site location:</b> Kampung Selepin, 98000 Miri, Sarawak (LDSB)	4.016236	114.053926


Table 2: Supply Base Area Statement

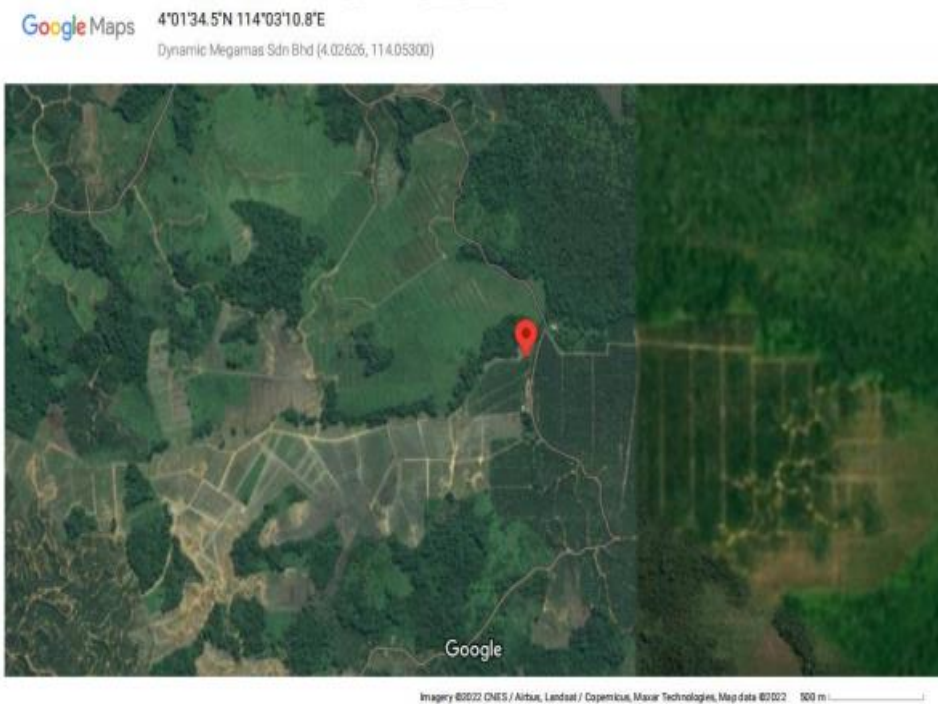
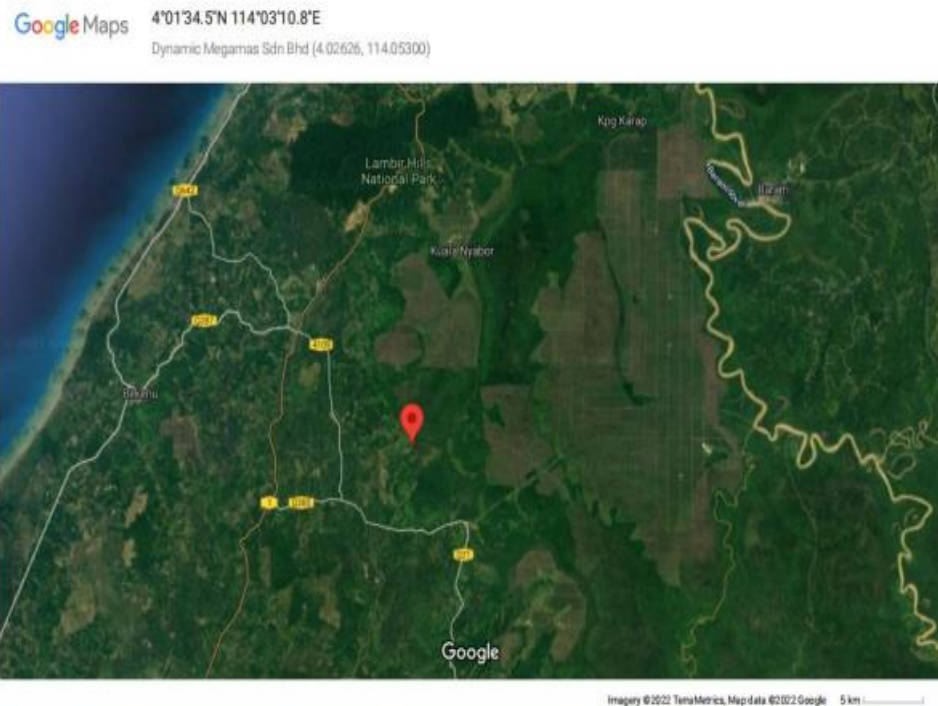
Area Statement (Ha)				
Estate	Titled & Certified Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Dynamic Megamas Sdn Bhd	202.35	202.35	0	0
Lima Duta Sdn Bhd	121.83	121.83	0	0

Table 3: FFB Production


Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Dynamic Megamas Sdn Bhd		
Lima Duta Sdn Bhd	3,465.20	3,435.38

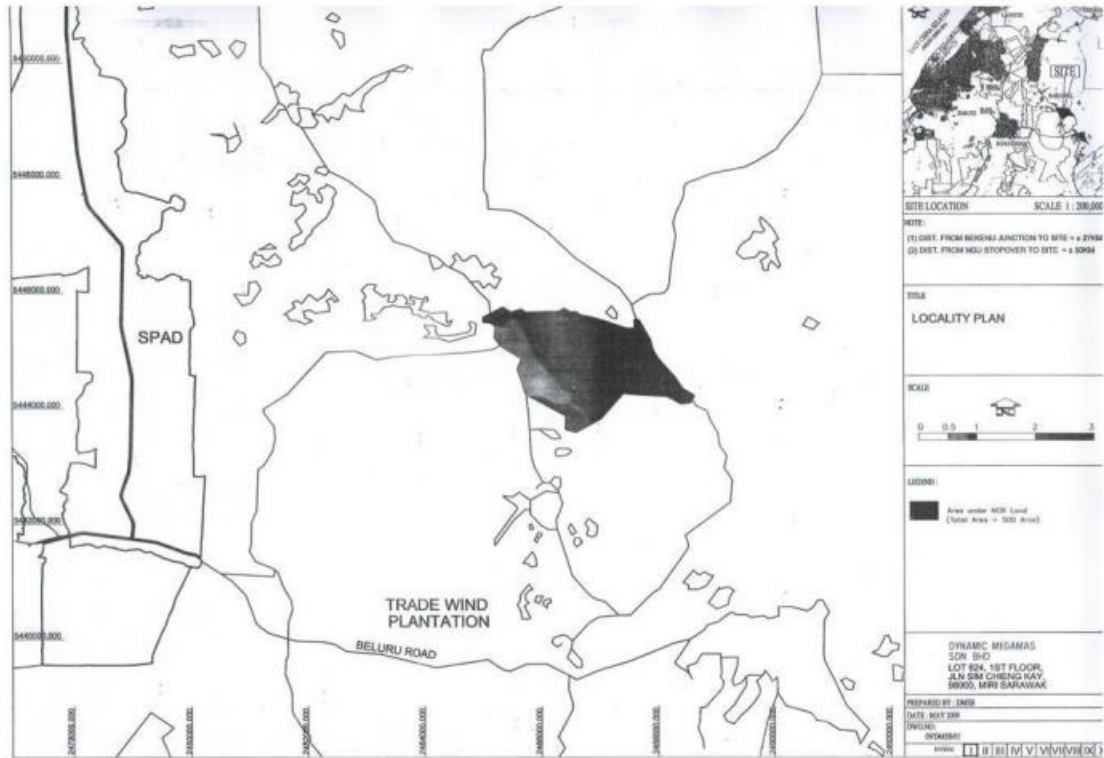
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**Location Map of the Production Unit****Dynamic Megamas Sdn Bhd**


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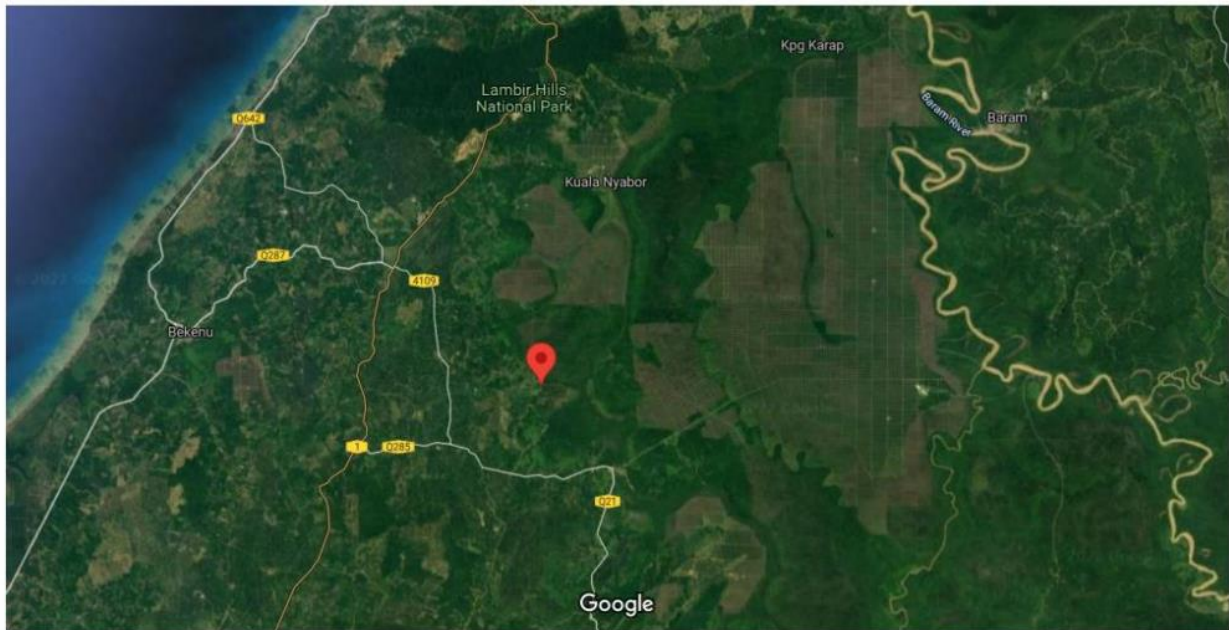


**MSPO Certification Summary Report**

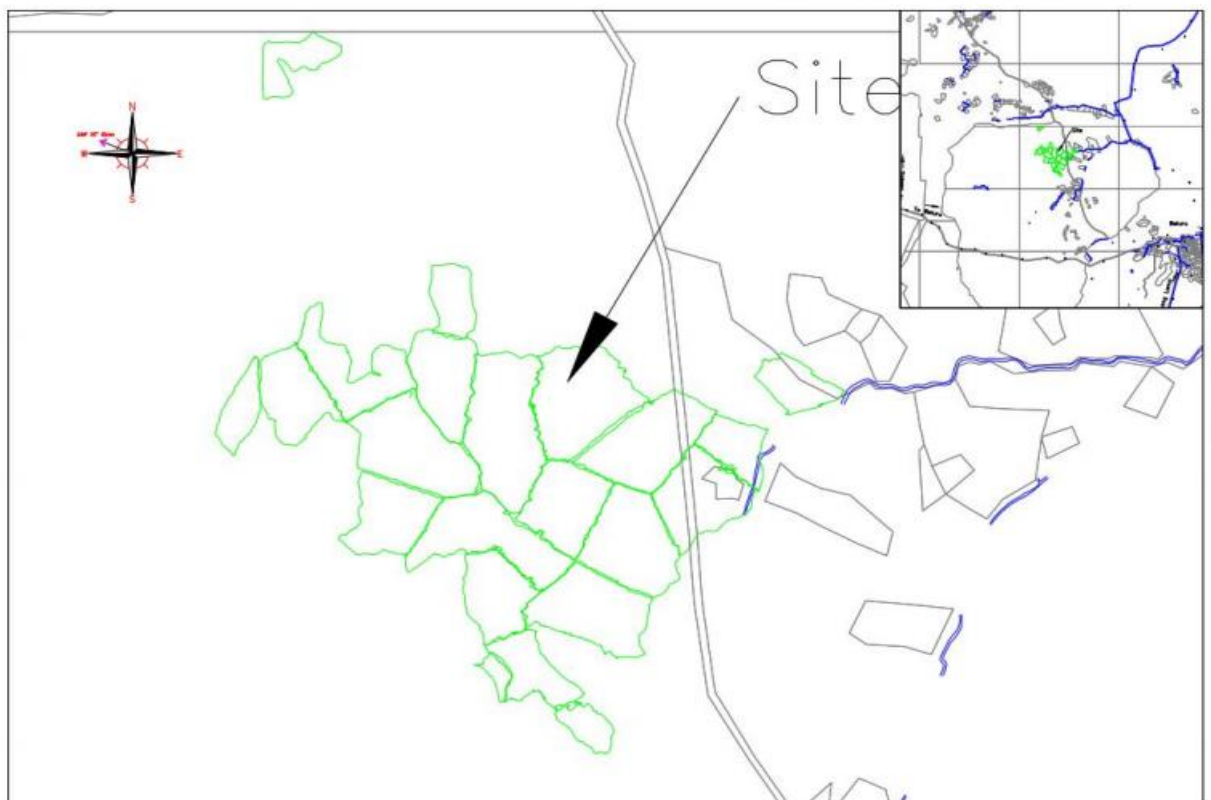
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**Lima Duta Sdn Bhd**


Google Maps 4°01'34.5"N 114°03'10.8"E  
Dynamic Megamas Sdn Bhd (4.02626, 114.05300)



Imagery ©2022 TerraMetrics, Map data ©2022 Google 5 km



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**4. AUDIT ASSESSMENT****4.1 Re-Certification Audit**

The objective of the audit is to assess the activities of the plantation are in compliance with MS 2530-3:2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders.

**4.1.1 Re-Certification**

The **Re-Certification** audit was conducted on **18<sup>th</sup> - 19<sup>th</sup> March 2024**.

During the **Re-Certification** audit, there were **0 Major, 3 Minor and 0 OFI findings** being raised. The non-conformances raised during the audit were closed out by means of documents review that were established, revised and implemented appropriately and preventive actions taken by the estate.

During this audit, the minor non-compliance raised in the previous annual surveillance audit has been reviewed by the audit team by means of inspection of estate activities, conducted interviews, reviewed and verified documents that were established, corrected and implemented appropriately by the estate team. The corrective measures implemented were verified as appropriate.


For details of the assessment, refer to the summary of assessment for each indicator in section 4.4 of this report.

**4.2 Stakeholders' Consultation**

Nesus Certification Sdn Bhd, has notified the stakeholder as to accommodate stakeholder's consultation and communication for **Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd** to provide comments. As at audit date on **18<sup>th</sup> - 19<sup>th</sup> March 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd

<b>Stakeholders Categories</b>	<b>Stakeholder's Input / Comments</b>	<b>Clients Feedback / Response</b>
Contractor/ Supplier/ Buyer: Wansa Indah Sdn Bhd	There is a two way communication. No major issues.	Continue to maintain the good rapport.
Local Community: Tuai Rumah Egang	Estate keeps a constant two-way communication with nearby community and provide beneficial facilities.	Maintain the good relationship.
Employee: Linton	Work environment and remuneration are satisfactory.	Always looking after the welfare and well-being of all employees.
Government: MPOB Miri	So far, there have been no issues. Any concerns raised will be addressed through the appropriate channels.	There is a two-way communication available.

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#### 4.3 SUMMARY OF FINDINGS


##### Principle and Criteria Assessment Summary

The assessment team conducted a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits where all criterion will be assessed. Evidences are sought for conformity with the MSPO 2530-3:2013. However, Dynamic Megamas and Lima Duta Estate Estates was in the transaction period to comply with a new MSPO Scheme document and expected to be audit under new MSPO 2530-3:2022 requirements during the surveillance audit 1 (Cycle 2) in year 2025. The summary of the assessment can be seen below, where the "Findings/Comments" column reflects the findings in accordance with each criteria and indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below.

#### 4.4 COMMENT ON COMPLIANCE STATUS, POSITIVE OBSERVATION & OPPORTUNITIES FOR IMPROVEMENT


Principle	Description	Comment	Conformity
<b>Principle 1</b>	Management Commitment Responsibility &	<p><b><u>Policy on Implementation of MSPO</u></b> The company has established MSPO policy dated on 3<sup>rd</sup> January 2019 signed by the Director of Dynamic Megamas Sdn Bhd. The policy is being communicated through several ways such as by displaying the policy at main signboard at their worker's quarters. It is also being communicated to the employees during muster call. The policy emphasizes the company's commitment towards sustainable development and continuous improvement in plantation operation.</p> <p><b><u>Internal Audit</u></b> Internal audits were scheduled to be conducted at least once per year. This requirement was clearly stated in the Internal Audit Procedure that was created. At the end of the audit, an internal audit report was prepared and presented to management for review. Internal audit was done on for year 2023.</p> <p><b><u>Management Review</u></b> Management Review is scheduled to be conducted once a year after internal audit has been conducted. This is to enable issues brought up in the internal audit to be acted upon during the management review and to discuss impact mitigation and continuous plan.</p> <p><b><u>Continual Improvement</u></b> The company has identified Continual Improvement Plan for several criteria such as environmental, social, safety and health. The progress of each identified improvement plan is being monitored closely by the management.</p>	Complied.

**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

<b>Principle 2</b>	Transparency	<p><b><u>Transparency of documents relevant to MSPO requirements</u></b></p> <p>The estate management has its "Standard of Procedure for Communication" Ref. No. P2/CP001/DMLM, whereby, the management will communicate with interested stakeholders on information requested and reply accordingly.</p> <p>Both estates have no restriction in providing information to any of its stakeholder, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.</p> <p>Management documents for the estate are made publicly available upon request.</p> <p><b><u>Transparent method of communication and consultation</u></b></p> <p>The management has established its "Standard of Communication Procedure" for information release from estate upon request by the stakeholder. The main mode of communication to the stakeholders through stakeholders meeting and complaints and suggestion box.</p> <p>A management official responsible for issues related to Indicator 1 for both estates is the estate manager Mr James Yong. His appointment was made and appointment letter was signed by Yong Vui Hian, Plantation Director on 3<sup>rd</sup> January 2019.</p> <p>The list of stakeholders is available and deemed to be adequate.</p> <p>Both estates have jointly organised its stakeholders meeting on 12/12/2023 and 05/01/2024. However, based on the minutes of meeting, the meetings were mainly confined to its internal stakeholders.</p> <p><b><u>N/C No.1; Minor (Principle 4.2.2.3)</u></b> Records of all Consultation &amp; Communication with stakeholders were not properly maintained. Based on document review for Dynamic Megamas and Lima Duta Estates, attendance list of stakeholders meeting was not sign by attendees, while the</p>	Minor has been raised.


**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>meetings were confined to internal staff/workers and none external stakeholders attend any of the meetings.</p> <p><b><u>Traceability</u></b>          The estate "Standard of Procedure Transparency" dated 3<sup>rd</sup> January 2019 has described the process flow of FFB delivery from estate to MJM Mill including the documents and records involved.</p> <p>Visual inspection for FFB quality from each block will be conducted by mandore/supervisor in field and Daily crop book sighted.</p> <p>Personnel identified for Dynamic Megamas and Lima Duta is the field supervisor Mr Linton Bin Fabian. The task assigned for them according to letter of Appointment is to track the origins of the products such as FFB. The yield for each block is recorded in the "Daily FFB Records" and summarized in monthly yield statistic.</p>	
<b>Principle 3</b>	Compliance to legal requirements	<p><b><u>Regulatory requirements</u></b>          The estate operation is in compliance with the applicable of local state, national and ratified international laws and regulations. The estate appointed legal officer are responsible to monitored on the compliance. Should there be any changes, estates management will be informed to make adjustment accordingly.</p> <p>Dynamic Megamas Sdn Bhd Example :          MPOB license : Reg :533066002000          Hectare: 202.35          Expired : 01/10/2023 - 30/09/2024</p> <p>Lima Duta Sdn Bhd Example :          MPOB license : Reg :600000002000          Hectare: 121.83          Expired : 01/07/2023 - 30/06/2024</p> <p>Dynamic Megamas Sdn Bhd and Lima Duta Sdn Bhd have listed all laws applicable to their operations in a legal requirements register as evident in Laws, Regulations &amp; Guidelines folder.</p> <p>Dynamic Megamas and Lima Duta have appointed Estate Manager, Mr James Yong on 3<sup>rd</sup> January 2019 as person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p><b><u>Legal land use rights</u></b></p>	Complied.




**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>Both estates were on NCR land leased from land owners as per Lease agreement. The agreement was made with a group of land owners in same area. The estate has been established since 2008 and 2014.</p> <p>There is no evidence of the oil palm cultivation activities diminishing the land use rights of other users.</p> <p>The estate field map is evident and boundary were marked with pole and boundary drain or access road.</p> <p><b>Customary rights</b> Native customary rights of the surrounding community are not diminished or reduced by the estate's activities.</p> <p>The estate will respond according to the Complaints/Grievance Mechanism should any cases arise in future will be referred for any issues of customary rights.</p> <p>Official map of land granted to Dynamic Megamas and Lima Duta is available.</p>	
<b>Principle 4</b>	Social responsibility, health, safety and employment condition	<p><b>Social Impact Assessment</b> An internal SIA was conducted and it was carried out in order to identify the implications for the community, both positive and negative. The estate management team documents and responds to all feedback. The assessment was carried out by management, and it included determining the social impact on migrant workers living in the workers' housing. Social impact should be identified and plans are implemented to mitigate the negative impacts. The latest SIA updated on 2023.</p> <p><u>N/C NO.1; MINOR (Principle 4.4.4.2)</u></p> <p>The implementation of safety and health was found lacking. Its was sighted during the site visit</p> <ol style="list-style-type: none"> <li>1. The used chemical container were used at the chicken coop at labour quarters of Dynamic Megamas.</li> <li>2. Haversting tool was not stored properly at Lima Duta estate labour quarters, despite being highlighted in the internal audit dated 29<sup>th</sup> April 2024.</li> </ol>	<p>Minor Conformity has been raised</p> <p>Non has</p>

**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p><b><u>Complaints and grievances</u></b> Standard Operating Procedure Complaints and Grievances procedure P4-CG-01 dated 3<sup>rd</sup> January 2019 is available. Process flow of complaints and grievances included in the procedure to specify on suggested period should be taken to resolve any complaint received. The relevant stakeholders have been made aware of the complaints and grievance mechanism.</p> <p><b><u>Commitment to contribute to local sustainable developments</u></b> The estate management has been actively helping and contributing to the local communities in vicinity. Observed all CSR records were retained appropriately by the estate. Employment opportunity was priority given to the local community.</p> <p><b><u>Employees safety and health</u></b> Kurnia Megamas Sdn Bhd has an Occupational Safety &amp; Health Policy signed by the Plantation Director, on 3<sup>rd</sup> January 2022. The establishment of the policy has been communicated through training and stakeholder consultation and communication. The policy has been displayed at site office in both English and BM.</p> <p>HIRARC has been established covering all activities in the estate such as harvesting, spraying, manuring etc. It has been updated to include the risks brought about by the Covid-19 pandemic.</p> <p>Employees who had been exposed to pesticides were given training. Based on a sampled training record, it was determined that the training was carried out as planned. Further assessed during a phone interview with workers, interviewees admitted to having received relevant training on safe working procedures.</p> <p>During interview session with workers through phone-call, noted that workers were adequately equipped with PPE. The workers claimed the management provided them with the necessary PPE. Broken or unfit PPE will be replaced for free by the management provided they return the old or broken PPE.</p> <p>SOP for Chemical Handling Procedure CMHLD/2019/001 has been</p>	
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**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>established. The manual covers various activities including operational and non-operational activities. Safety procedure for storage of chemical and empty container, spraying manual, issuance of chemical, and chemical mixing were made available during the audit.</p> <p>The management had formed an Employee Consultative Committee to oversee worker safety and health, and appointment letters had been sighted. The committee was overseen by the manager, who was assisted by a secretary.</p> <p>Sighted Accident investigation &amp; reporting was made available and instructions clearly understood by all employees. Emergency layout plan and emergency contact number was made available at work site.</p> <p>There was no accident recorded in the estate.</p> <p><b>Employment conditions</b> Kurnia Megamas Sdn Bhd has a Human Rights Policy dated 3<sup>rd</sup> January 2019, signed by the Plantation Director. It emphasizes on good social practices regarding human rights in respect of industrial harmony such as Equality/no discrimination, No sexual harassment but there is Freedom of Association.</p> <p>Based on observation and interview session, it was noted that there are no discriminatory practices in the estate.</p> <p>All employees are paid with the basic salary compliant with the local minimum wages requirements. Estate also ensure the workers are being paid based on the hours they work of according to their checkroll.</p> <p>Among other social benefit offers by the estate management are free outpatient medical treatment, free accommodation, free water and electricity supplies, incentives and bonuses for workers and staffs. The accommodation provided are generally in good condition, provided with water and electricity, clean surrounding.</p> <p>There is no indication of sexual harassment happening in the estate. The Human Rights Policy for the estate established on 3<sup>rd</sup> January 2019 signed by Plantation Director highlights efforts</p>	
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**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>to maintain industrial harmony, and preventing sexual and other forms of violence.</p> <p>There is no labour union established on site. Interview with workers showed no obstruction from the management for workers who would like to join the union.</p> <p>As stated in the estate's Policy on No Child Labour, there are no underage workers employed by the estate.</p> <p><b><u>Training and competency</u></b> The training plan for the year 2022 is sighted. Training needs of every workers are analyzed through training matrix to assess their level of understanding and competency before developing training programs to ensure the training plans cater to the needs of the workers. It is found that the estate has identified the applicability of each training type against job functions available. Observed the training plan is being executed progressively.</p>	
<b>Principle 5</b>	Environment, natural resources, biodiversity and ecosystem services	<p><b><u>Environmental management programme</u></b> It was noted that the environmental and biodiversity policy was incorporated into one policy, which aimed to achieve their sustainable development goals. The policy was signed by Mr. Yong Vui Hian Plantation Director of Dynamic Megamas Sdn Bhd and Lima Duta Sdn Bhd.</p> <p>The Environmental management plan was developed from results of aspect and impact analysis, which include mitigation and monitoring plans and records of implementation and timelines. It can be obtained from Aspect and impact assessment on waste management, for all operational work in estate.</p> <p>It was noted that the estate has taken necessary action to improve the environmental management plan such as :</p> <ul style="list-style-type: none"> <li>a) Containment bund was install around fuel and lubricant store to avoid direct spillage to environment</li> <li>b) Recycle bin was sighted at office compound to reduce waste</li> <li>c) Used tires used as directory signboard</li> <li>d) Spill kits were installed at workshop area, lubricant store and chemicals store to clean any spillage</li> </ul>	<p>Minor Conformity has been raised.</p> <p>Non</p>

**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>e) Planting of Leguminous cover crop (LCC) &amp; flowering plants.</p> <p>f) Established buffer zone along the natural water stream.</p> <p>It was noted that the positive impacts was included in the continual improvement plan such as air pollution, noise pollution, water pollution and odour pollution.</p> <p><u>MINOR 3; (Principle 4.5.3.4)</u></p> <p>Empty chemical containers were not properly managed in an environmentally and socially responsible way, such that there is no risk to human health. Based on site inspection at both of the estates, recycled chemical containers which are being used for field operation were not labelled properly.</p> <p>The meeting and briefing regarding environmental issues and aspects, such as, compliance on scheduled waste handling, spillage handling and pollution prevention plan has been done regularly. The last meeting jointly organized with other estates under the group with its staff/workers was held on 27<sup>th</sup> December 2022 as per minutes of meeting.</p> <p><b><u>Efficiency of energy use and use of renewal energy</u></b></p> <p>Consumption of non-renewable energy is monitored monthly/yearly. Record on the usage of diesel is available for review.</p> <p>Estates Annual budget which include allocation for diesel Usage are prepared and available for review.</p> <p>The estates have used solar power use at security station and street light at entrance point to the estate.</p> <p><b><u>Waste management and disposal</u></b></p> <p>All waste products and sources of pollution were identified and documented in Waste Management procedure. Identification of waste and source of pollution cover all operation in estate. Identification of waste product include:</p> <p>a) Scheduled waste b) Domestic waste</p> <p>A waste management plan was developed, which include the identifying and monitoring sources of</p>	
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**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>waste and pollution.</p> <p><u>Scheduled waste:</u></p> <ul style="list-style-type: none"> <li>- Provide tray at every tractor during servicing/repair to ensure no spillage</li> <li>- Chemical container - Triple rinse procedure document was established to provide guideline for management on use of chemical containers.</li> </ul> <p><u>Domestic waste:</u></p> <ul style="list-style-type: none"> <li>- Land fill at 3km away from water course and residential places</li> <li>- To monitor cleanliness at workers lines site.</li> </ul> <p>Used chemical SOP is include in Chemicals Handling. The triple SOP was available and apply for empty containers and store properly and to be disposed by registered collector. It was observed the empty pesticide containers was properly disposed by following triple rinse procedure. Both estates also used empty chemicals containers as rubbish bin, chemicals premix containers and for collection of used oil in workshop servicing area after it was triple rinsed and properly labeled.</p> <p>The rubbish pit were appropriately managed by estates. Rubbish were collected once a week and buried in layers of soil. The closed rubbish pit were mark with date it was closed. It was observed that all rubbish pit are in appropriate distance from habitation and natural waterways.</p> <p><b><u>Reduction of pollution and emission</u></b></p> <p>Identification of waste and source of pollution was sighted and reviewed. It was observed the assessment of all polluting activities was available in continuous improvement on pollution prevention and environment plan. The types of pollution highlighted are as below:</p> <ul style="list-style-type: none"> <li>a) Air pollution</li> <li>b) Noise pollution</li> <li>c) Water pollution</li> <li>d) Odour pollution</li> </ul> <p>Water management plan have been developed with continuous monitoring of of water quality by water sampling.</p> <p>Appropriate action plan for reducing pollution identified, including Containment bund, oil trap, warning sign at buffer zone and triple rinse procedure.</p>	
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**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>Zero Burning policy was established to prevent any illegal open burning in both estates.</p> <p><b><u>Natural water resources</u></b>  Water management plan have been developed to address management of water resources, all water resources aspects including mitigation action of issues regarding natural water resources.</p> <p>All activities that may affect natural water quality were in a constant monitoring.</p> <p>Rainwater harvesting is used in this estate and is the estate's primary source of clean water. Appropriate action was observed to minimise this water source, such as a collection tank provided by management.</p> <p>Riparian buffer zones are conserved for both estates with proper signages on buffer zones.</p> <p>Natural vegetation is kept along the riparian buffer zone. Training on buffer zone procedure also sighted.</p> <p>No bore well for both Dynamic Megamas estate and Lima Duta estate.</p> <p>Side drain sighted directed to terraces as best practices to conserve rain water.</p> <p><b><u>Status of rare, threatened or endangered species and high biodiversity value area</u></b>  Biodiversity assessment document is available for Dynamic Megamas Sdn. Bhd and Lima Duta Sdn Bhd No RTE species have been spotted in the estate. Nevertheless, action plan and monitoring are done including installation of posters on wild life and signage on no hunting and fishing in their estate to raise awareness.</p> <p>Awareness program and posters of RTE species were suggested to be carried out and installed for Lima Duta estate.</p> <p>Their continual improvement plan towards conservation and management of biodiversity includes conduct awareness program to staff and workers and constant communication with related government agencies regarding biodiversity and conservation.</p>	
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**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>No RTE species present in both Dynamic Megamas and Lima Duta estates as surrounding areas have been developed and farmed by smallholders.</p> <p>Both estates will continue to create awareness on conservation of RTE species and its habitats, if any, by putting up more "No hunting" signage and posters on wildlife to raise awareness among its workers and surrounding community.</p> <p><b><u>Zero burning practices</u></b> It was noted that both estates practiced zero burning policy in the estates. The SOP for planting and replanting was available and practice on site.</p> <p>Zero Burning policy is established on 3.1.2019 signed by Mr. Yong Vui Hian whereby they committed with zero burning practices in all their operational area.</p>	
<b>Principle 6</b>	Best practices	<p><b><u>Implementation of standard best practices / Site management</u></b> The Best Practices File dated 1<sup>st</sup> January 2019 contains Standard Operating Procedures (SOP) or Good Agricultural Practices that detail the best management practices. Harvesting, manuring, and spraying are some examples of agricultural activities. The estate's palms are exclusively planted on undulated terrain. Wide-growing nephrolipis and Mucuna bracteata provide protection to the soil.</p> <p>The estate's main roads are protected from erosion by the growth of grasses and the planting of rows of beneficial plant Integrated Pest Management (IPM) such as Cassia cobanensis, Turnera subulata, and Antigonon leptopus.</p> <p><b><u>Economic and financial viability plan</u></b> Dynamic Megamas Sdn Bhd and Lima Duta Sdn Bhd has a business plan for year 2023. Estates budget allocations include activities for operating expenditure, such as upkeep, cultivation, harvesting, and evacuation, welfare, as well as capital expenditure, MSPO compliance, and so on. Crop projection, cost of production, cost per tonne, and cost per hectare indicators</p>	Complied



**MSPO Certification Summary Report**


	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>were used to monitor the performance of each operating unit. Each year, the cost of production was reviewed and compared to expenditure, with projections for future years in place.</p> <p>At the moment, the estate has not planned for replanting programme as the first planting was in 2005 and 2013. Periodically, the business plan is being monitored through monthly reports.</p> <p><b><u>Transparent and fair pricing dealing</u></b></p> <p>All pricing mechanism arrangements are handled at the Head Office level. Contracts are primarily for FFB transportation, loading, harvesting, weeding, P&amp;D control, Pruning, Manuring, and other related services. The contractor was informed of the pricing mechanism.</p> <p><b><u>Contractor</u></b></p> <p>Contract agreements with contractors include a special clause on MSPO in the form of "Terms &amp; Conditions for Contractor." The management is accountable for the contractor's work and evaluated the contractors' work using a field inspection, a contractor's work order, and a field map.</p>	
<b>Principle 7</b>	Development of new plantings	<p>Not Applicable</p> <p><b>Note:</b> the whole Principle 7 is not applicable for this audit as there is no new planting in the plantation areas.</p>	Not Applicable

Based on the audit, it was apparent that:

The internal audit program has been fully implemented and demonstrates effectiveness as a tool for maintaining and improving the management system	✓
The management review process is adequate and effective.	✓
The organization has met its objectives and targets and monitored progress towards their achievement.	✓
The management system documentation confirms with the requirements of the MSPO audit standard.	✓

**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

**4.5 PREVIOUS AUDIT FINDINGS – IF APPLICABLE**

Nonconformity identified during previous audits has been corrected and the corrective action continues to be effective	✓
Not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.	Nil

**4.6 EXISTING CERTIFICATION**

Currently are being certified to other certification schemes as below

<b>Current Certification</b> <i>(Please tick the certification you are currently certified)</i>			
	ISO 9001		HACCP
	EMS 14001		RSPO
	OHSAS 18001/ISO 45001		ISCC
	ISO 22001	x	Others: MSPO2530-3
	None		

**4.7 AUDIT SUMMARY AND RECOMMENDATION**

The audit team concludes that the organization fulfill the requirements of the MS 2530-3:2013 standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization's policy and objectives.


The audit team recommends that, MSPO certificate to be maintained by submission and accept the corrective action plan and evidence of NCRs within the stipulated time frame to **Dynamic Megamas Sdn Bhd & Lima Duta Sdn Bhd**.

**Signed for and on behalf of**  
**Nesus Certification Sdn Bhd**



.....  
**(Jeffrey Denis Ridu)**  
**Lead Auditor**  
**Date: 22/05/2024**

**MSPO Certification Summary Report**

	Company Name:	Dynamic Megamas Sdn Bhd (657518-U) & Lima Duta Sdn Bhd (1029285-X)
	Certifying Unit:	Dynamic Megamas & Lima Duta Estates
	Client Number:	NSC-24-06-21/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

**APPENDIX A: AUDIT FINDINGS**

Refer to the Attachment (Appendix A)

**APPENDIX B: CORRECTIVE ACTION PLAN & EVIDENCE**

Refer to the Attachment (Appendix B)

**APPENDIX C: AUDIT PLAN**

Refer to the Attachment (Appendix C)

**End of Report**

NESUS CERTIFICATION