

NESUS CERTIFICATION SDN BHD



MSPO CERTIFICATION SUMMARY REPORT

FOR

JAGO EMAS (M) SDN BHD (676677-X)

Date: 27th June 2024

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MSPO Certification Summary Report



	Company Name:	Jago Emas (M) Sdn Bhd (676677-X)
	Certifying Unit:	Jago Emas Estate
	Client Number:	NSC-56-10-21/MSPO
	Audit Type:	Individual / Surveillance 3 Year 4 Audit

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Abbreviations

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

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1. INTRODUCTION

Jago Emas Sdn Bhd has commissioned Nesus Certification Sdn Bhd to conduct annual **Surveillance 3** 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 **Surveillance 3** audit is to assess the oil palm plantation 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 **Jago Emas 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	
Surveillance 3 Year 4	28th March 2024	Lead Auditor	Jeffrey Denis Ridu ; 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	Jiram Sidu ; 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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		Auditor 2	Dickens Mambu ; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Lead Auditor (DQS Certification), MSc Sustainable Land Use (Unimas), BSc (Hons) Conservation Biology (UMS), Exec. Diploma in Plantation Management (UTM); 15 years working experience related to palm oil; site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
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Clients Review:	Ms Rahimah Faziana Binti Sanusi	Date:	27 th June 2024
Peer Reviewer 1:	N/A	Date:	-
Peer Reviewer 2:	N/A	Date:	-
Certification Decision Panel:	Mr Edward Agong	Date:	30 th June 2024
Approved by CM:	Mdm Monica Mone Lubong	Date:	30 th June 2024

5 Years Audit Programme

Planned month & year	S1 Date:	S2 Date:	SA1 Date: 17/05/22	SA2 Date: 17/05/23	SA3 Date: 17/05/24	S4 Date: 17/05/25	RA Date: 17/01/26
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Follow-up from previous audit finding	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1 Management Commitment & Responsibility							
4.1.1 MSPO Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.2 Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.3 Management review	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.4 Continual improvement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2 Transparency							
4.2.1 Transparency of information and documents relevant to MSPO requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.2 Transparent method of communication and consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.3 Traceability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3 Compliance to legal requirements							
4.3.1 Regulatory requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4 Social responsibility, health, safety and employment condition							
4.4.1 Social impact assessment (SIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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4.4.4 Employees safety and health	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5 Environment, natural resources, biodiversity							
4.5.1 Environmental management plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6 Best practices							
4.6.1 Site management	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7 Development of new planting (not applicable)							
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	-	-	17/5/22	17/5/23	17/5/24	17/5/25	17/1/26
Actual	-	-	12-13/1/22	29-30/03/23	28/03/24		
Team Leader	-	-	Dickens Mambu	Jeffrey Denis Ridu	Jeffrey Denis Ridu		
PR 1	-	-	George Akam	-	-		
PR 2	-	-	Rohana Parilla	-	-		

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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.

Surveillance Audit:

Surveillance 3 audit was conducted on **28th 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 2** 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. ORGANISATION INFORMATION

This report presents the results of the certification assessment at **Jago Emas (M) Sdn Bhd** on **28th March 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Jago Emas (M) Sdn Bhd** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

Jago Emas (M) Sdn Bhd started planting in year 2001. **Jago Emas (M) Sdn Bhd** is an oil palm plantation with an area of **159.04 hectares**. **Jago Emas (M) Sdn Bhd** is applying the MS2530-3:2013 as the organization is committed to become a Sustainable Palm Oil producer.

Table 1: Information of Estate Being Audited

Name of Organisation	Location	Coordinates	
		Lat.:	Log.:
Jago Emas Sdn Bhd	Plot A, Sungai Petai, Sarikei, 96100 Sarawak	2.085204	111.590183


Table 2: Supply Base Area Statement

Area Statement (Ha)				
Estate	Titled Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Jago Emas Sdn Bhd	159.04	159.04	0	0
Total	159.04	159.04	0.00	0.00

Table 3: FFB Production

Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 20234(Projection***)
Jago Emas Sdn Bhd	5,177.21	5,436

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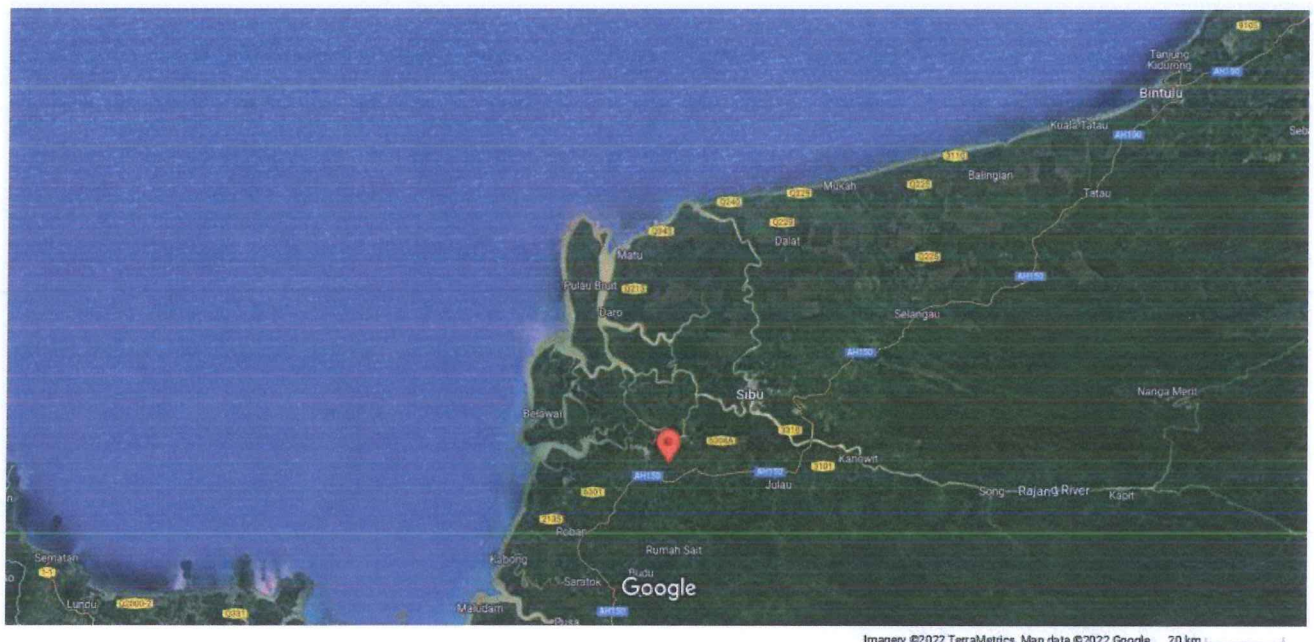
	Company Name:	Jago Emas (M) Sdn Bhd (676677-X)
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1.1 Location Map of the Production Unit

Google Maps

2°05'06.7"N 111°35'24.7"E

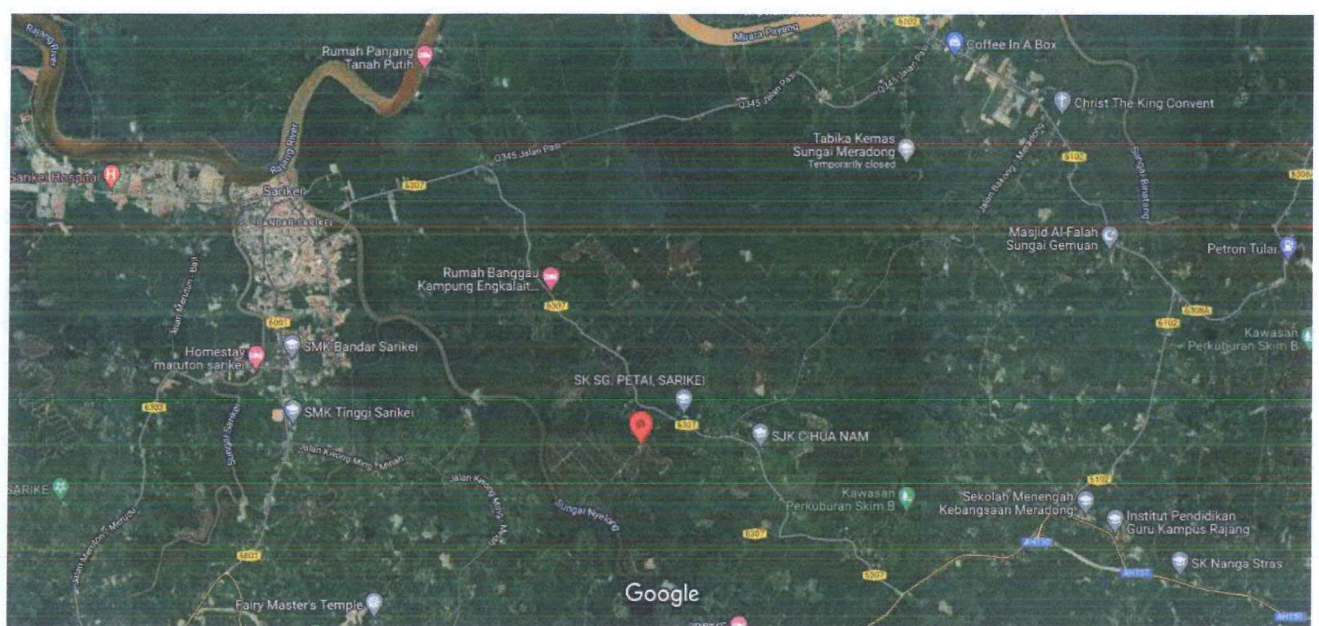
JAGO EMAS (M) SDN BHD (2.085204, 111.590183)




Google Maps

2°05'06.7"N 111°35'24.7"E

JAGO EMAS (M) SDN BHD (2.085204, 111.590183)



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4. AUDIT ASSESSMENT**4.1. Surveillance 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. Surveillance 3

The **Surveillance 3** audit was conducted on **28th March 2024**.

During the **Surveillance 3** audit, there were **1 Major, 1 Minor and 1 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 **Jago Emas Sdn Bhd** to provide comments. As at audit date on **28th March 2024**, there were no comments received.

Table 5: Stakeholder Consultation

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Government: Balai Polis Sarikei	No comments.	Communication for all parties are clear and followed as stated in procedure.
Contractor: Wei Yi Contractor	The contractor experience no issues dealing with estate throughout their business activities.	Maintain the good business relationship.
Supplier: Hap Seng Fertilizers Sdn Bhd	Have a good business relationship and committed with MSPO implementation. No issues arise.	Maintain the good business relationship.
Employee: Alimin	Happy with the working environment and remuneration.	Always looking after the welfare and well-being of all employees.

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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. 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	Conformity
Principle 1	Management Commitment & Responsibility	<p>Policy on Implementation of MSPO The Managing Director of Jago Emas (M) Sdn Bhd, signed the company's MSPO policy on 15/10/2019. MSPO policy Ref: MSPO-JESB/POLICYMSPO-01. The policy is communicated in various ways, including posting it on the main signboard at their worker's quarters. It is also communicated to the employees during muster call. The policy emphasizes the company's commitment to long-term growth and continuous improvement in plantation operations.</p> <p>Internal Audit Internal Audit was planned to be conducted at least once not exceeding a year period. This requirement was clearly indicated in the Internal Audit Procedure developed. Internal Audit Report produced at the end of the audit and brought up to the management and reviewed accordingly. The latest MSPO internal audit was conducted on 15/02/2024 by Jago Emas' Internal auditor.</p> <p>The SOP for Internal audit was established Ref: MSPO-JEMSB/SOP-IA. Established on 16/10/2020. The results of MSPO internal audit was documented in Jago Emas Internal Audit Report Ref: MSPO-JEMSB/IA-R dated 15/02/2024.</p> <p>Management Review Management Review is scheduled to be conducted once a year after internal audit has been conducted. Management review was conducted on 26/02/2024.</p> <p>The meeting also discusses continuous suitability and action plan towards changes, improvement and modification from issues</p>

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		<p>raised.</p> <p><u>Continual Improvement</u></p> <p>The estate has established action plan for continual improvement on social, safety and health and environmental impact of the company.</p> <p>The Continual Improvement Plan for Jago Emas (M) Sdn Bhd as follows:</p> <ul style="list-style-type: none"> - To improve the employment list details; - To improve & standardize the letter of offer for employees; - Payment to be following the Minimum Wage Order 2022; - To improve domestic waste disposal. <p>Necessary resources will be provided for training whenever required. Under Company budget for Year 2024, Jago Emas has allocated certain budget for MSPO preparation & Certification, including those in the CIP.</p>	
Principle 2	Transparency	<p><u>Transparency of documents relevant to MSPO requirements</u></p> <p>A SOP had been established in relation to general consultation and communication with external stakeholders with reference document MSPO-JEMSB/SOP-CAC Rev01 dated 19/04/2021 for 2-way communication with its stakeholders. Estate management must keep a communication logbook to record every request made by stakeholders. Stakeholder requests have been addressed in appropriate language and format. The last stakeholders' meeting was last conducted on 17th January 2024.</p> <p>All publicly available documents were made available upon request. Mechanism on Information request by stakeholder's procedure was available.</p> <p><u>Transparent method of communication and consultation</u></p> <p>A communication procedure for consultation and communication had been established. The established procedure was for internal and external stakeholder communication practices related to social, environmental, safety and health which is conducted through several mechanisms such as Meetings and briefings, Internal circulars, Noticeboards, Training sessions etc.</p> <p>The Operation Manager was appointed as the Social Liaison Officer on 15th October 2019 with reference document MSPO-JEMSB/SP-01 to handle any stakeholder consultation and communication.</p>	Major Non Conformity has been raised.

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		<p><u>N/C No.1; MAJOR (Principle 4.2.2.3)</u> The list of stakeholders is available, but not comprehensive. Based on review of the list of stakeholders, which was updated on 01/01/2024, relevant stakeholders, such as nearby estates/landowners and other relevant government agencies were not in the list.</p> <p><u>Traceability</u> Standard Operating Procedures on Traceability was available with Document reference MSPO-JEMSB/SOP-TP dated 19th April 2019. The procedure is established to suit the conditions of each operating unit in order to achieve an effective traceability system. The procedure was created to demonstrate actual implementation, thereby reducing the need for frequent inspection. Documentation and monitoring record for the estate operation from field to mill can be sighted in the procedure which includes FFB harvested, FFB collected at roadside platform with record on FFB Evacuation Note etc.</p> <p>The Operation Manager was appointed as the Traceability Officer on 15th October 2019 with document reference MSPO-JEMSB/SP-02 to ensure that the system is consistently implemented. The procedure requires that all traceability records and documents be kept.</p>	
Principle 3	Compliance to legal requirements	<p><u>Regulatory requirements</u> The estate is operating in compliance with local, state, national, and ratified international laws and regulations. The estate's appointed legal officer is in charge of monitoring compliance. If there are any changes, estates management will be notified so that appropriate adjustments can be made.</p> <p>Jago Emas Sdn Bhd : MPOB license : Reg : 596927002000 Hectare: 159.04 Validity : 1st April 2024 - 31st March 2025</p> <p>Legal register is available that includes the relevant International covenants, Federal and State laws and regulations and was last updated on 22nd March 2023.</p> <p>The general manager will take up the Legal Officer role of making sure the legal register is up to date with latest regulations.</p>	Complied.

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		<p><u>Legal land use rights</u> The estate assessed was able to present the lease of state land for the respective areas. The Joint Venture agreement between Jago Emas Sdn Bhd and the landowners on 28th November 2012.</p> <p><u>Customary rights</u> There are no issues on legal acquisition of land. The land where the estate is operating are not encumbered by customary rights.</p> <p>The estate will respond according to the Complaints/Grievance Mechanism should any cases arise in future.</p>	
Principle 4	Social responsibility, health, safety and employment condition	<p><u>Social Impact Assessment</u> An internal SIA was conducted on 27th September 2023. Social Impact Assessment (SIA) report is available that contains the followings:</p> <ul style="list-style-type: none"> - Executive Summary - Introduction & Background - Location - Objective - About the Social Assessment - Scoping Approach - Social Assessment - SIA Findings & Recommended Action Plan - SIA Summary Analysis - Attachment <p>The issues of concern in the SIA are:</p> <ol style="list-style-type: none"> (1) Local community, Iban longhouses; (2) Unsatisfactory housing condition; (3) No formal contract agreement for workers; (4) Work full day Sat & half day Sunday; (5) Workers working with expired passport/permit; <p><u>N/C No. 2; MINOR (Principle 4.4.1.1)</u> Social impact assessment should identify both the positive and negative impacts of the estate upon the surrounding community, but was not in accordance with the new guidelines and Standards.</p> <p>Based on document review, the assessment was more on internal stakeholders and there is a lack of in-depth assessment of the social impacts upon the surrounding local communities, including the smallholders and nearby estates.</p> <p><u>Complaints and grievances</u> Standard Operating Procedures on Complaints and Grievances was available with Document reference MSPO-JEMSB/SOP-CAG dated 19/10/2019. It is including a process flow for complaints and grievances that specifies how long it</p>	Minor Non Conformity has been raised.

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should take to resolve any complaint received. The complaints and grievance mechanism has been made known to all relevant stakeholders.

A complaint box and forms available at the site office. Currently, No complaint received from stakeholders.

Commitment to contribute to local sustainable developments

The estate management has been actively assisting and contributing to the surrounding communities. Access road maintained for others to be able to use and gated; Local community to use when sending deceased to the graveyard.

Employees safety and health

A) OSH policy was signed by top management dated 15th October 2019. OSH policy is displayed at the notice board and safety signage is erected in numerous places. The policy has been communicated to workers through briefing and training.

HIRARC for Jago Emas (Ref: MSPO-JEMSB/HIRARC-01) is available and formalized in 10/02/2020. It's covering all activities and operations in the estate such as harvesting, spraying, manuring etc. The HIRARC was updated on 9th September 2022.


Procedure was documented in Chemical Storing & Handling Procedure Doc Ref: MSPO-JEMSB/SOP-CSH dated 16/10/2020. Triple Rinse Procedure is also documented in the Chemical Handling Procedure. Safety Data Sheet (MSDS) was available at point of use for each chemical.

Annual training programme on safety and health for Year 2024 was made available. Based on the training record, it was observed the Safety Operation was conducted in the estate which focused on workers' operation.

According to the training records and PPE issuance records, it was noted that workers were adequately outfitted with PPE. The management provided them with the necessary personal protective equipment (PPE), and replace broken or unfit PPE for free if the old or broken PPE is returned.


The procedures for accident and emergencies have been established. Doc Ref: Jago Emas-SOP-09. Dated December 2019. There are formation of ERP Team & ERP for all the identified incidences. In addition, the procedures have been

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		<p>summarized in a chart flow form and displayed for information of all employees. They include emergencies relating fire, explosion, oil spillages & chemical spillages. The important telephone contact numbers were also provided therein.</p> <p>First aid box record 2024; monthly replenished; Box 1 - site office; Box 2 & 3 - workers quarters</p> <p>B) Accident/Emergency Response Plan/Flowchart - Emergency phone no.; GM cum SHO; Operation Manager; JKKP Sib; DOE; Majlis Daerah Sarikei; Klinik kesihatan Sarikei; Bomba Sarikei; Hospital Sarikei & Balai Polis Sarikei.</p> <p>Employment conditions Jago Emas (M)Sdn Bhd has established a Good Social Practice Policy Ref: MSPO/JESB/POLICYBSP-01. The policy has been signed by Director, on 15/10/2019. The management adhere to the following principles Freedom of association and right for collective bargaining, prohibition on all forms of forced labor, prohibition of child labor, prohibition of discrimination in respect of employment.</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 a basic salary that meets the state's legal requirement. Estate also ensures that workers are paid based on the hours they work based on their checkroll.</p> <p>Among other social benefits that were provided by the employer to employees, their families, or the community, are commission, bonus, medical care, and health provisions. The management also provides quarters, electricity, water, sports recreational.</p> <p>There is no indication of sexual harassment happening in the estate. The estate has implemented a Sexual Harassment & Violence Policy and is committed to creating a work environment that is conducive, safe, and free of sexual harassment. The Director of the estate signed the policy on 15th October 2019. The policy is posted on office bulletin boards and communicated to employees through muster, meetings, and briefings.</p> <p>There is no labour union established on site. Interview with workers showed no</p>	
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		<p>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><u>Training and competency</u> The training schedule for the year 2023/2024 has been set with training plan. Before developing training program, the training needs of each worker are analyzed using a training matrix to assess their level of understanding and competency. This ensures that the training plans meet the needs of the workers. It is noted that the estate has identified the applicability of each training type against the available job functions.</p>	
Principle 5	Environment, natural resources, biodiversity and ecosystem services	<p><u>Environmental management programme</u> The Estate's Environmental Policy was established on 15th October 2019 which was signed by the Managing Director. Under its Environmental Policy, the estate is committed towards environmental protection in respect of its operation. The estate has obtained Environmental Aspect and Impact Analysis (EAIA) of the estate from their consultant, Peterson Consultancy, Training Project Devt on 8th September 2019. It covers all operations and activities, including identification of potential pollutants, mitigation plans and persons responsible to monitor the relevant issues. The environment plan for the estate is also incorporated the EAIA.</p> <p>Environmental related training were conducted on 15th February 2022 which cover MSPO training, environmental training, Chemical Handling SOP, and Zero Burning Policy.</p> <p><u>Efficiency of energy use and use of renewable energy</u> An energy management plan is envisioned in which energy consumption is identified, recorded, monitored, and assessed for efficiency, after which necessary action is taken for continuous improvement.</p> <p>Nonrenewable energy consumption is closely monitored through the establishment of baseline values and trends in day-to-day usage. A consumption forecast for the coming years was also developed to aid in the long-term assessment of energy usage and energy efficiency.</p> <p>Solar lights were used in labour quarters to</p>	<p>Opportunity For Improvement has been raised.</p>

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complement the usage of genset.

Waste management and disposal

The "Waste Management Plan" with reference document MSPO-JEMSB/SOP-WM identifies and documents all waste products and pollution sources. The wastes identified were mostly general, recyclable, and scheduled wastes. It detailed the waste product, pollution sources, mitigation measures, target, and person in charge. Domestic waste from households, as well as empty chemical containers, were identified as wastes. Waste management and disposal plan to avoid or reduce pollution had been documented and implemented. Procedures and guideline were used to guide the waste disposal activities and to reduce pollution during routine operation.

The estate's Standard Operating Procedure (SOP) for chemical handling and Scheduled Wastes, MSPO-JEMSB/SOP-CSH established on 16th October 2020, covers hazardous chemicals as well as scheduled wastes.

The estate is committed to reduce waste by re-purposing/recycling pesticide mixture chemical containers and utilize them for other operation. By properly labeling the discarded HDPE pesticide containers, the recycling procedure adhered to national guidelines. Unused empty containers will be collected by registered collector.

A guideline for the triple rinse method is also available to assist with the management of used chemical containers prior to collection by a registered collector or to repurpose the containers, in effort of reducing waste.

Domestic wastes are regularly collected and brought to the main Rubbish Bins at Kampong by Operation Manager.


OFI No.3; Opportunity For Improvement (Principle 4.5.3.5)

It would be better for the estate to have its own dumping pit, instead of sending their solid wastes to the Council Bin at main road, since the number of workers are increasing. Dumping pit should be sited far from residential areas and any water course.

Reduction of pollution and emission


The polluting activities assessment is done through Environment Management Plan and appropriate pollution-reduction action is formulated in EAIA and Environment Management Plan to mitigate the pollutants.

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		<p><u>Natural water resources</u> To ensure the quality and availability of natural water resources, the estate developed and implemented a Water Management Plan with reference document MSPO-JEMSB/Plan-WMP with latest update on 16th October 2020.</p> <p>Rain water harvesting is being practised in the estate to supply water for domestic use, while road side drains had been constructed to supply water for spraying activities.</p> <p>Riparian zones along streams/rivers are maintained to prevent water pollution.</p> <p><u>Status of rare, threatened or endangered species and high biodiversity value area</u> Biodiversity Assessment Report for Jago Emas Sdn Bhd estate was done in Sept, 8, 2019. No RTE species reported so far as the surrounding areas have been developed for various crops by smallholders, including, rubber and citrus gardens.</p> <p><u>Zero burning practices</u> The estate had established a Zero Burning policy with reference document MSPO/JEMSB/Policy 2B-01 on 15th October 2019. The SOP for planting and replanting was available and practiced on site.</p>	
Principle 6	Best practices	<p><u>Implementation of standard best practices / Site management</u> Standard Operating Procedures (SOP) or Good Agricultural Practices which outline the best management practices are stated in the Best Practices and Plantation Manual. Videos were shown on the activities of FFB loading, harvesting, and broadcasting fertilizers. The workers are seen wearing proper PPE and the process appeared to be consistent to their documented procedure. All of their procedures remain as original since their establishment in 2018. The strong point noted on the estate's practice is the supplementary procedures are also established to guide on the agricultural management as shown by work instruction on harvesting, manuring and weeding.</p> <p>The terrain of estate is the combination of undulating, flat and the hilly areas. They are terraced with vegetation maintained.</p> <p>Estate had maintained a visual identification/reference system for each established field/block and was done by painting the block number (as signboard) and mainly at the field road junctions. and maps established.</p>	Complied

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		<p><u>Economic and financial viability plan</u> Business plan which includes operational plans from 2020 – 2024 were shown, that includes operation, replanting and productions. The yearly budgets for both estates allocates activities for operating expenditure, such as upkeep, cultivation, harvesting, and evacuation, welfare, as well as capital expenditure, MSPO compliance, and so on in their budget list. Crop projection, cost of production, cost per tonne, and cost per hectare indicators 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>No replanting program yet as first planting was in 2013.</p> <p><u>Transparent and fair pricing dealing</u> All pricing mechanism arrangements are handled at the Head Office level. Contracts are primarily for FFB transportation, loading, harvesting, weeding, P&D control, Pruning, Manuring, and other related services. The contractor was informed of the pricing mechanism.</p> <p><u>Contractor</u> Contract agreements with contractors include a special clause on MSPO in the form of "Terms & 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>	
Principle 7	Development of new plantings	<p>Not Applicable. Note: the whole Principle 7 is not applicable for this audit as new planting in the plantation areas is yet to be carried out.</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.	✓

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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

Current Certification <i>(Please tick the certification you are currently certified)</i>			
	ISO 9001		HACCP
	EMS 14001		RSPO
	OHSAS 18001/ISO 45001		ISCC
	ISO 22001		Others:
x	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 **Jago Emas (M) Sdn. Bhd.**


Signed for and on behalf of
Nesus Certification Sdn Bhd

.....
(Jeffrey Denis Ridu)

Lead Auditor

Date: 27th June 2024

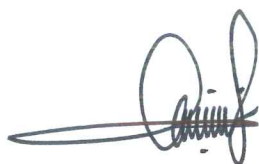
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ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY AND CONFIRMATION OF AUDIT FINDINGS

This is to acknowledge and confirm the remote audit described in this report and the acceptance of the contents and findings in this audit report.

Signed for and on behalf of
Jago Emas (M) Sdn Bhd


JAGO EMAS (M) SDN. BHD.

Reg. No. 200401038166 (676677-X)

No. 8 & 10, Jalan PE 32,

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.....
Ms. Rahimah Faziana Binti Sanusi
(General Manager)

Date:

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