

NESUS CERTIFICATION SDN BHD



MSPO CERTIFICATION SUMMARY REPORT

FOR
**KERESA PLANTATIONS SDN BHD
(SUNGAI KUBUD ESTATE)
PART 3**

Date: 18th May 2024

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MSPO Certification Summary Report		
	Company Name:	Keresa Plantations Sdn Bhd
	Certifying Unit:	Sungai Kubud Estate
	Client Number:	NSC-98-03-22/MSPO
	Audit Type:	Recertification

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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 estateing Practices
GPS	Global Positioning System
GAP	Good Agriculture Practices
ISO	International Standard Organization
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysia Palm Oil Certification Council
MSPO	Malaysia Sustainable Palm Oil
NC	Non Conformity
OFI	Opportunities For Improvement
OSH	Occupational Safety and Health
P&C	Principle and Criteria
PK	Palm Kernel
POME	Palm Oil estate 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

Keresa Plantations Sdn Bhd (Sungai Kubud Estate) has commissioned Nesus Certification Sdn Bhd to conduct **Recertification (Cycle 2)** audit for its 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 **Recertification (Cycle 2)** audit was to assess the oil palm estates by an independent certification body with the aim for compliance of the standards.

1.2. Scope

Any changes in scope Yes ☐ No ☒

The certification was based on the documentation established by **Keresa Plantations Sdn Bhd (Sungai Kubud Estate)**. The supporting documents provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information were 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 evaluated a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references were used as part of the assessment; the compliance of the requirements of the guidelines applied were 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	
Recertification (Cycle 2)	14th - 15th 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 2530-4:2013.
		Auditor 1	Jiram Sidu; Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), Certified Environmental Auditor (GMP Environmental Consultants), Certified Social Impact Assessment (NZ SIA Association), 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 &

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		documentation audit and interview based on Principles 1 to 6 of MS 2530-4:2013.	

Clients Review:	Mr. Abdul Aziz B Zinal Abidin	Date:	6 th May 2024
Peer Reviewer 1:	Mr. Ting Moi Ngee	Date:	14 th May 2024
Peer Reviewer 2:	Mr. George Akam	Date:	17 th May 2024
Certification Decision Panel:	Abdul Khalik Arbi	Date:	25 th May 2024
Approved by CM:	Dickens Mambu	Date:	30 th May 2024

5 Years Audit Programme

Planned month & year	RA Date: 14-15/3/2024	S1 Date: 14-15/01/2 5	S2 Date: 14-15/01/ 26	S3 Date: 14-15/01 /27	S4 Date: 14-15/01/2 8	S5 Date: 14-15/01/29
Internal audit	<input checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.1 MSPO Policy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.2 Internal audit	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.3 Management review	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.4 Continual improvement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.1 Transparency of information and documents relevant to MSPO requirements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.2 Transparent method of communication and consultation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.3 Traceability	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.1 Regulatory requirements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.1 Social impact assessment (SIA)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.1 Environmental management plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.1 Site management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7.1 High biodiversity	<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"/>
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"/>
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"/>
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"/>
4.7.6 Customary land	<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	RA (Cycle 2)	S1	S2	S3	S4	S5
Year	1	1	2	3	4	5
Plan	14-15 Mar 2024	14-15 Mar 2024	14-15 Mar 2024	14-15 Mar 2024	14-15 Mar 2024	14-15 Mar 2024
Actual	14-15 Mar 2024					
Team Leader	Jeffrey Ridu	Jeffrey Ridu	Jeffrey Ridu	Jeffrey Ridu	Jeffrey Ridu	Jeffrey Ridu
PR 1	Ting Moi Ngee	Ting Moi Ngee	Ting Moi Ngee	Ting Moi Ngee	Ting Moi Ngee	Ting Moi Ngee
PR 2	George Akam	George Akam	George Akam	George Akam	George Akam	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.

Surveillance Audit :

Surveillance 3 audit was conducted on **14th-15th March 2024**, which covers the following activities but not limited to below:

- On-site inspection, observations and review plantation documents such as workshops, stores, waste handling and disposal sites, workers and staff living quarters 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 close out of Minor non-conformance during **Surveillance 4** audit which is done by BSI Services;
- 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 Opportunities For Improvement (OFI) 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. All estate have been selected.

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3. ORGANIZATION INFORMATION

This report presents the results of the certification assessment at **Keresa Plantations Sdn Bhd (Sungai Kubud)** on **14th-15th September 2023** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Keresa Plantations Sdn Bhd (Sungai Kubud Estate)** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

Keresa Plantations Sdn Bhd (Sungai Kubud Estate) started planting in year 1998. The total planted area for Sungai Kubud Estate is 3,204.17ha. Below is the details of the Sungai Kubud Estate.

Table 1: Information of Estate Being Audited

Name of Organization	Location	Coordinates	
		Lat.:	Log.:
Keresa Plantations Sdn Bhd (Sungai Kubud)	Sungai Kubud Estate, Lot 41&42, Block 2, Lot 77,78,79, Block 3,4,5,6,Block 7, Pandan Land District,97100 Bintulu, Sarawak.	3.000013	113.000014

Table 2: Supply Base Area Statement

Area Statement (Ha)				
Estate	Titled & Certified Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Keresa Plantations Sdn Bhd (Sungai Kubud Estate)	3204.17	3204.17	-	321.93

Table 3: FFB Production

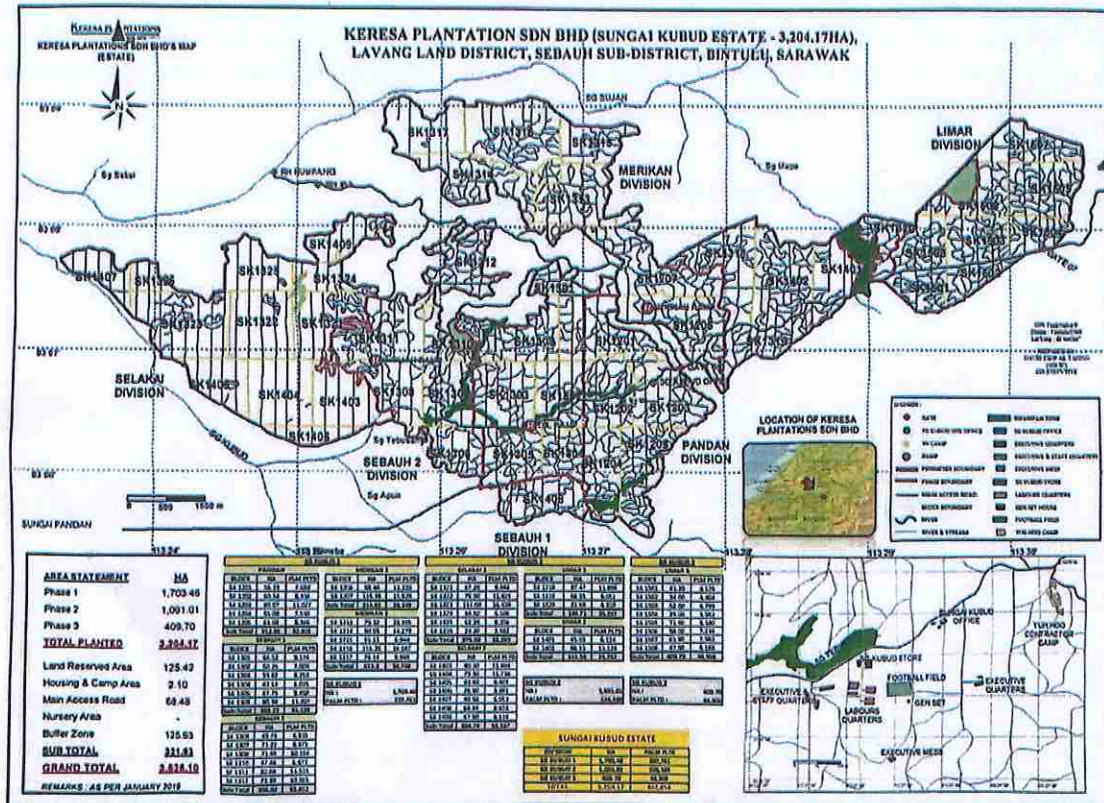
Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Keresa Plantations Sdn Bhd (Sungai Kubud Estate)	64 806.79	72982.00

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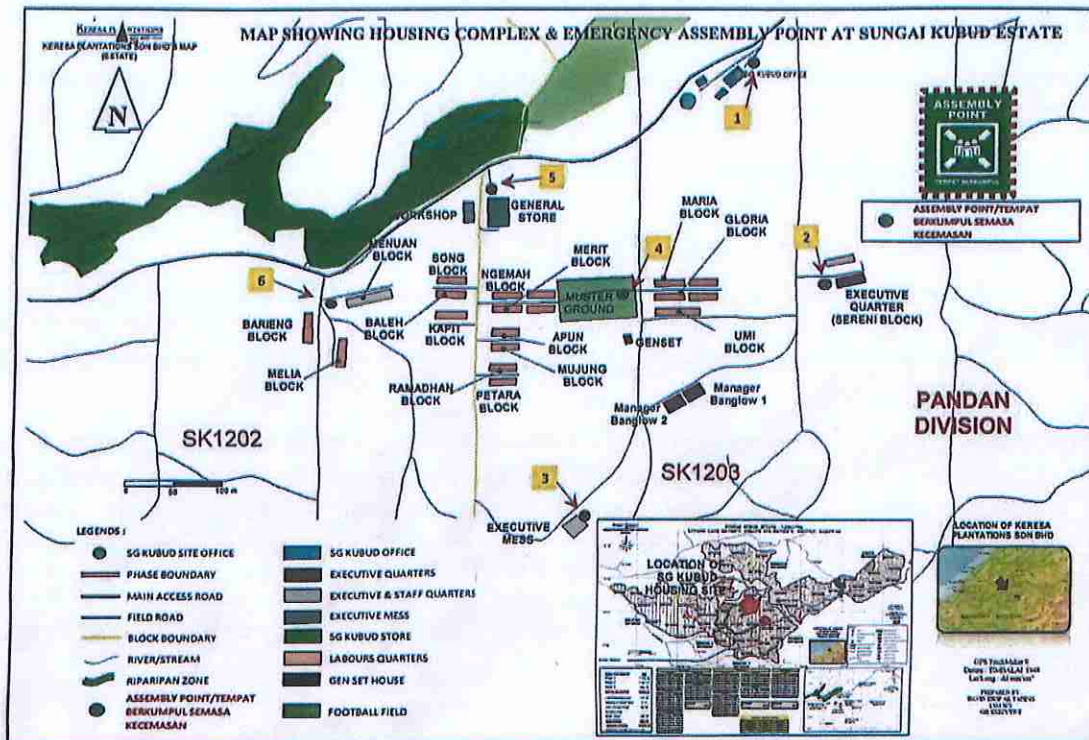
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Location Map of the Facilities Unit (Sungai Kubud Estate)



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Details Location Map of the Facilities Unit (Sungai Kubud Estate)



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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. Re-Assessment (Cycle 2)

The **Surveillance 3** audit was conducted on **14th- 14th March 2024**.

During the **Re-Assessment (Cycle 2)** audit, the total finding of Sungai Kubud estate were 1 **OFI findings** being raised. The non-conformance 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 by photos provided, 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 **Keresa Plantations Sdn Bhd (Sungai Kubud Estate)** to provide comments. As at audit date on **14th -15th March 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Keresa Plantation Sdb Bhd (Sungai Kubud Estate)

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Labour Department (JTK) Mr. Edwin Eddy	No comments.	Maintain the good business relationship.
Keresa Plantation Sdn Bhd employee: i. Rose Gani ii. Jaswadi	Happy with the working environment and remuneration.	Always looking after the welfare and well-being of all employees.
PNS Jaya Sdn Bhd Mr. Paul Teo (Supplier)	No comments.	Maintain the good business relationship.

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Rh. Majang Tr. Majang Ragan (Community)		No complaints.	No Issue. Maintain the good business relationship.

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 for this Re-Assessment. However, Sungai Kubud Estate was in the transaction period to comply with a new MSPO Scheme document and expected to be audit under new MSPO 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
Principle 1	Management Commitment Responsibility &	<u>Policy on Implementation of MSPO</u> Sighted the Sustainability Estate Production Policy, endorsed by Graeme Iain Brown, Managing Director, dated 19/12/2021. There is no changes on the MSPO Policy.	Complied
		<u>Internal Audit</u> Internal audits are to be conducted at least once a year, and sighted the estate has conducted Internal Audit on 21 st June 2023. This requirement was clearly stated in the newly developed Internal Audit Procedure. The estate has provided a summary of internal audit done. From the audit report, there is no audit findings raised.	
		<u>Management Review</u> Management Review is scheduled to be conducted once a year after internal audit has been conducted, discussing impacts mitigation and continuous improvement plan for operations with company's decision makers. The management review also discuss the results of audit findings and other issues including changes	

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		<p>that could affect MSPO system. The management review done by the estate on 07th July 2023.</p> <p><u>Continual Improvement</u></p> <p>Continual Improvement Plans are available, covering social, environment in line with the sustainability policy that include improvement in the management of employees, environment and community relation. These plans were updated last in January 2024, with remarks on the status mostly as 'on going'.</p>	
Principle 2	Transparency	<p><u>Transparency of documents relevant to MSPO requirements</u></p> <p>Keresa Plantation (Sungai Kubud Estate) Communication of Social Policies is shown, dated December 2009 which is to be managed through the company's grievance procedure was revised Ver.3, Rev. Oct 2021. This guide the consultation and communication with relevant stakeholders.</p> <p>Any requests for information from any stakeholders will be entertained accordingly by estate management and its social liaison officer.</p> <p>Except for confidential documents or where disclosure of information would result in negative environmental or social outcomes, other management documents was made publicly available to stakeholder upon request.</p> <p><u>Transparent method of communication and consultation</u></p> <p>Keresa Plantations Sdn Bhd Management have established Procedures for Communication of Social Policies (Chapter 3, Reference No: SOC 3.1, Date issue: Dec 2009, Version 1) and Complaints & Grievances Procedure (Reference No: SOC 3.2, Version 1) that define the responsibilities and actions required for receiving, recording and responding to inquiries and requests from internal and external stakeholders. Keresa Plantations Sdn Bhd have</p>	Complied

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		<p>implemented the "Communication and Consultation Management Guidelines" as evidenced by the maintenance of filing systems for recording written requests for assistance and information.</p> <p>The list of stakeholders is available for review and updated on 01st August 2023.</p> <p><u>Traceability</u></p> <p>Standard operating procedure on traceability of FFB is available, updated 1/3/2019. It is also presented with a process flowchart. Site inspection shows that the flow of products to the estate are conforming to the documented procedure, including recordings and record keeping. Record shows traceability audit was carried out from 22-23/06/2023, verified by the Deputy General Manager. This covered both sampled estates.</p> <p><u>Sample:</u></p> <ul style="list-style-type: none"> • Ticket 83879 dated 19/01/2024 FFB delivered to Keresa estate Sdn Bhd from S0097 – Sungai Kubud Estate 2 with weight is 27,370 Kg • Ticket 58489 dated 22/02/2024 FFB delivered to Keresa estate Sdn Bhd from S0004 -Sungai Kubud Estate 1 with weight 25,830 Kg 	
Principle 3	Compliance to legal requirements	<p><u>Regulatory requirements</u></p> <p>The estate is operating in compliance with local, state, national, and ratified international laws and regulations. The estate has appointed legal officer is in charge of monitoring compliance. If there are any changes, Keresa POM management will be notified so that appropriate adjustments can be made.</p> <p>Keresa Plantations Sdn Bhd (Sungai</p>	Complied

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		<p><u>Kubud Estate)</u></p> <p>MPOB License : 621601102000</p> <p>Licensed activities:</p> <ol style="list-style-type: none"> 1) Menjual & mengalih FFB 2) Validity: 1/02/2024 – 31/01/2025 <p>Legal register is available that includes the relevant International covenants, Federal and State laws and regulations and was last updated on 6th July 2023</p> <p>The legal requirements register will be updated as and when there are any new amendments or any new regulations coming into force. The updates will be done any time or reviewed once a year by legal officer through government agencies website or official circular : DOE and etc.</p> <p><u>Legal land use rights</u></p> <p>Keresa Plantations Sdn Bhd, Sg Kubud Estate is developed on NCR land belonging to local community. The lands are leased from the land owners.</p> <p>Copy of Memorandum of Agreement available and verified as follows:</p> <ol style="list-style-type: none"> 1) The Agreement was made on 06 Aug 2012 between Keresa Plantations Sdn Bhd (74447-V) and the Parties (land owners) as in Schedule. 2) Period of lease: 30 years from signing; and 3) Payment of lease rental: First 36th month of planting – zero payment; and 37th month onwards at RM0.50 per palm tree per month. <p><u>Customary rights</u></p> <p>There are no issues or encumbered by customary rights in the estate. 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	<p><u>Social Impact Assessment</u></p> <p>Social Benefit provided such as</p>	Complied

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condition

quarters, electricity, water, sports recreational, place of worship, medical benefits. The Social Impact Assesment was done internally among the estate. For further improvement, the Keresa Plantations estate need to included all communities surrounding such as smallholders and neighbouring estate and local communities.

Complaints and grievances

A Complaints & Grievances Procedure that includes a process flow for complaints and grievances that specifies how long it should take to resolve any complaint received. The complaints and grievance mechanism has been made known to all relevant stakeholders.

Currently, no complaint received from stakeholders.

The established grievance procedures specifies the estimated time 3 days from the date that the SLO receive the complaint to review the complaints and shall be taken for each of the process to be addressed before proceed to the subsequent process.

In order to ease the employees and relevant stakeholders to lodge the complaint, the complaints and grievances logbook is available at the labor quarters and office.

Briefing on Complaint and grievance procedure was carried out to ensure all employees understand the procedure and any complaints or suggestion can be made at any time.

Commitment to contribute to local sustainable developments

Corporate social responsibility being carried out by the estate such as follows:

1. Sumbangan untuk Majlis Ramah Tamah Aidilfitri ke JKKK Kampung Padang, Bekenu, berjumlah RM1,000.00. Payment voucher dated 26/05/2023

Employees safety and health

The Occupational Safety, Health and Hygiene Policy Statement for Keresa

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Plantations Sdn Bhd was signed by the Mr Graeme Iain Brown, Managing Director dated January 2010 and Rev.3 dated 13/12/2021.

To ensure the policy implemented, there is a safety & health plan which covers safety & health committee, ERP, HIRARC, Safety training, accident investigation & reporting and Safety & Health procedure.

Risks of all operations (HIRARC) for the all operations was made available. There has been a review for a number of the HIRARC eg. Harvesting, Spraying, Manuring, Clinic, Canteen, Mess, Looking after Buffalo, etc.

Annual training programme on safety and health for Year 2023 was made available. Based on the training record, it was observed the Safety Operation was conducted in the estate which focused on workers' operation.

PPE Issuance record for Keresa Plantations Sdn Bhd was sighted during the audit. The PPE were signed by the workers who received them. Samples: Megasari, Ria, Juniatin & Masia all received set of hand gloves, masks & aprons for Kubud Estate Estates and signed by them dated 20/03/2023, 03/04/2023, 20/04/2023 & 09/06/2023 respectively. For Kubud Estate: Daniel, Haerul & Jao issued with helmet dated 05/01/2023, 06/01/2023 & 10/01/2023 respectively and signed individually by them.

Safety & health committee was made available in the estate. Appointment letters for OSH committee members has been verified.

S & H committee meetings were

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conducted as follows: (1) 10/03/2023;
(2) 28/06/2023; Acting Safety Officer is
Ms Amenda Leja Ak Kelly.

Chemical Health Risk Assessment (CHRA)
for Keresa Plantations Sdn Bhd (Sungai
Kubud Estate), DOSH Reg. No:
SW/06/04/2740, as per Report Ref No:
HQ/23/ASS/00/00073-2023/001 dated
28/02/2023, done by Mathius Beji Ak
Desmond (DOSH Reg. No.
HQ/23/ASS/00/00073), of Chemsain
Konsultant.

JKKP 8 for Keresa Plantations Sdn Bhd;
Reg. No: JKKP 8/116314/2022;
submission date: 16/01/2024; Record
shows 10 employees involved with
accident but all THUK (Tanpa Hilang
Upaya Kekal); 2 involved sending of
JKKP6 - Saparudin Sila 06/08/2022 and
Nurindah Sari 27/10/2022;
Average no. Of workers for 2023: 421.

Register of Chemicals Hazardous to
Health; Sungai Kubud Estate - DOSH
Reg. No: SW/06/04/2740; Store: 7
chemicals, 1 Class II chemical -
2,4-D-dimethyammonium, 1 female
worker; WTP: 4 chemicals, 2 male
workers; Store: 2 chemicals, 1 female
worker; Chemical store: 15 chemicals, 1
female worker; Fertilizer store: 3
chemicals, 1 female worker; O&L store: 4
chemicals, 1 worker; Date: 09/02/2023.

Kubud Estate - DOSH Reg. No:
SW/06/04/2740; Chem store: 5
chemicals, 1 class II -
2,4-D-dimethyammonium, 1 female
worker; Fert store: 3 chemicals, 2 female
workers; O&L store: 4 chemicals, 2
female workers, Date: 09/02/2023.

Employment conditions

There are various policies with regards to
employment sighted for Keresa

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	<p>Plantations Sdn Bhd, which are:</p> <ul style="list-style-type: none"> (1) Minimum age policy & child protection - 01/12/2009; Ver. 2 dated 13/12/2022; (2) Freedom of Association Policy - 01/12/2009; Ver. 1 dated 13/12/2021; (3) Prevention of sexual harassment & domestic violence in the workplace Policy; (4) Policy statement on the pregnancy and childbirth rights; (5) Equal rights Policy - 01/12/2009; ver. 1 dated 13/12/2021; (6) Human rights Policy statement - 07/11/2017; ver. 2 dated 13/12/2021; (7) Code and Conduct Policy statement - 07/11/2017; ver. 2 dated 12/12/2021; (8) Special Labour Policy - 18/09/2019; Ver. 1 dated 13/12/2021; <p>All policies were signed by Mr Graeme Iain Brown, Managing Director.</p> <p>Based on observation and interview session, it was noted that there are no discriminatory practices at Sungai Kubud Estate.</p> <p>The pay slip in the form of payment voucher contains the date, salary payable including any allowances (if any), minus any deductions such as statutory deductions (SOC SO, EPF, EIS) for local worker. It was found that the wages have met minimum wage rate.</p> <p>It was observed the Kontrak pekerjaan for both estates was sighted. Sampled was taken and mentioned as below:</p> <ul style="list-style-type: none"> (1) Kontrak pembaharuan diantara pekerja am dgn Keresa Plantations Sdn Bhd; Nanag Ahmad; Date: 16/06/2022; AU455193; Expiry: 03/11/2023. Passport C8799799; DOB: 07/05/1979; Valid till 29/09/2027. <p>Other forms of social benefits were offered by the employer to employees, their families or the community such as incentives for good work performance, medical care and health provisions were verified.</p> <p>Housing facilities are provided to the workers in the estate. Visit by the</p>	
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		<p>Auditor at the line sites found, the houses were in good conditions and comfortable. Interviews with the workers reveal that they were satisfied with the accommodation provided at the line sites.</p> <p>No indication of sexual harassment happening in the estate. There is a gender committee headed by the Production manager. The management adhere to the following principles on Freedom of association and right for collective bargaining. Currently there are no trade union in the estate. However there is a worker representative which help to negotiate with management if any issue arise on work conditions.</p> <p><u>Training and competency</u></p> <p>KERESA Plantation has established a form, Personnel Training Record to evaluate the workers understanding of the training. It can be find in training record file.</p> <p>Training Programme 2024 is shown as training schedule monthly for target groups that includes:</p> <ul style="list-style-type: none"> • Operational personnel Estate Administrative • Harvesters/Mandore • FFB Ramp Loader • Sprayer/Mandore • Manurer/Mandore • Driver • First Aider/ERT • Mechanic / Technicians • Genset/Water Treatment Operator • Storekeeper/Helper • Creche / CLC • Security / Watchmen • General Workers 	
Principle 5	Environment, natural resources, biodiversity and ecosystem services	<p><u>Environmental management programme</u></p> <p>Environmental Policy Statement Was Signed by Graeme Iain Brown, Managing</p>	Complied

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Director
Date created: 24/11/2009 (Revised 13/12/2021)

The management is committed to its obligations to provide a safe, healthy and clean work place for all its employees thru the following commitments:

- 1.Strict compliance with all relevant Malaysian Laws & Regulations and go beyond minimum standards
- 2.Reduce Energy & Water consumption
- 3.Management
- 4.Employees
- 5.Environment
- 6.Community

Efficiency of energy use and use of renewal energy

On the Energy Optimization Plan, the management has provides diesel consumption record that shows diesel usage record. Records of Diesel generator log sheet was sighted for each genset (2,3 and 4). Based on the records, genset used only for starting up the process, after that continue with Turbine. By that, usage of diesel low compared to no turbine facilities.

Waste management and disposal

Keresa Plantations Sdn Bhd – Sungai Kubud Estate .

Environmental Aspects & Impact Assessment Register, dated 07/01/2023 included:

- Activities
- Aspects/Impacts identification
- Current control
- Risk Assessment, and
- Recommended control

Detailed Activities included:

- Scheduled Wastes – Collection & storage
- Chemical handlings & storage;

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- Maintenance works
- Generator
- Diesel receiving & storage
- Herbicides spraying activities

The environmental management plan was include in its Environmental aspects and impacts analysis for all operations.

The aspects and impacts analysis of all operation was sighted. Example of operation sighted as follows:

- ✓ Chemical Store
- ✓ Diesel Oil Pump Station
- ✓ Fertilizer store
- ✓ Lubricant store
- ✓ Manuring
- ✓ Harvesting
- ✓ Office
- ✓ Scheduled waste store
- ✓ Triple rinse area
- ✓ Quarters
- ✓ Water Treatment Plant
- ✓ Weeding
- ✓ Workshop
- ✓ Canteen

Besides, the estate management also refer to its EMP Approval conditions, particularly, with respect to mitigating measures for identified impacts/potential pollutions during replanting. Triple rinse procedure document was established to provide guide in management of used chemical containers.

Empty pesticide containers were disposed properly after triple rinsed and collected by appointed collectors. Sample of its disposal verified as below:

RAMSU SDN BHD (174615-D)
Receiving Note Empty Pesticide Container
Rec from/Name of estate: Sg Kubud
Ref No. B0179

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Date: 18/01/2024

Items: Plastic containers

Total: 334.2 Kg

The estate doing its best to minimize waste production by reusing/recycle the chemical containers for the purpose of chemical mixing for pesticide. The practice recycling of used HDPE pesticide containers was in line to national practice by putting proper labeling.

Estate also used empty chemicals containers as rubbish bin, chemicals premix containers and to collect used oil in workshop servicing area after it was triple rinse and properly labeled.

The rubbish pit were sighted appropriately manage by estate. Rubbish were collected 3 times a week and buried in layers of soil. The closed rubbish pit were mark with date it was closed.

The scheduled waste items are properly managed in SW Store, and will be collected by its appointed and registered collector with Jabatan Alam Sekitar, namely, E-Concerns (M) Sdn Bhd. as per sample of consignment notes below:

Consignment Note for Scheduled Wastes

CN No. 2024021507FE9BVN Status: Received

Date Submit: 15/02/2024

I. Waste generator:

Keresa Plantations Sdn Bhd, Lot 1, Block 17, Lavang LD. Bintulu

Waste Origin: Sungai Kubud Estate Workshop

Waste package: 55 Gal Drum steel; Liquid

Waste Code: SW307 – Spent mineral oil-water emulsion.

Reduction of pollution and emission

Bahasa Malaysia, and Estate office, and other Notice Boards in the estates.

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		<p>Regular Water Quality monitoring is done as per the latest EMR for Keresa Plantations Sdn Bhd (Sungai Kubud Oil Palm Estate). The 4th Qtr (Oct-Dec 2023) was submitted vide: NREB Ref: (25) NREB/6-1/2G/48</p> <p>The river water quality was generally satisfactory as majority of parameters complied with the NWQS Class IIB limit except for COD & ammoniacal nitrogen. Environmental Consultant: Global Green Consultant Sdn Bhd (1178199-U)</p> <p>The estate environmental management plan consists of five elements</p> <ol style="list-style-type: none"> 1. Policy 2. Committee 3. Training 4. Environmental Aspects & Impacts Analysis 5. Environmental Emergency Preparedness & response <p>Zero Burning policy was established and signed by Plantation Director as their commitment to comply with the MSPO Policy.</p> <p><u>Natural water resources</u></p> <p>Water management plan have been developed to address the management of water resources, and all water resources aspects including mitigation action of issues regarding natural water resources.</p> <p>All activities that can affect natural water quality were in constant monitoring and pollution mitigation action are applied as in waste and pollution management plan.</p> <p>In effort to improve the water supply for its staff/workers, the estate has set up its R.O. Water Station – upgraded to supply drinking water for staff & workers of KERESA Estate Water source from reservoir within estate compound area. The water will be treated and used for</p>	
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		<p>drinking water and estate processing. From the analysis, it was noted that the domestic water quality was within permitted limit for water consumption based on National Water Quality Standard (NWQS).</p> <p>Keresa Plantations Sdn Bhd – Riparian Zone Checklists Zone A, Sg Mapo, DSg Kubud, Limar Division Date: 29/02/24 By PIC: Jilan Franklyn</p> <p>The estate has properly maintained its water catchment reservoir as a source of raw water for its Water Treatment Plant.</p> <p>Water Quality Analysis for drinking water was done. The latest was as per Preliminary Test Report dated 26 Aug 2023/12 Sept 2023. Based on the results, the water quality complied with the drinking water standards.</p> <p>OFI No. 1 High Conservation Value Assessment was done in 2013 and thus need to be reviewed.</p> <p><u>Zero burning practices</u></p> <p>KERESA Plantation Sdn Bhd was implement Zero Burning Policy</p>	
Principle 6	Best practices	<p><u>Implementation of standard best practices / Site management</u></p> <p>Standard operating procedures are documented, covering activities below:</p> <ul style="list-style-type: none"> • Muster Call • Nursery • Establishment • General Maintenance • Harvesting / Pruning • Operational Procedures • Conservation Measures <p>These activities are implanted and</p>	Complied.

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monitored according to the procedures.

Agronomical report 2022 shows the performance of the estates in terms of planting (replanting), yield, crop prospects, nutritional status, fertiliser recommendation and other issues, including labour status.

Economic and financial viability plan

Operational Budget were shown separately for the Sungai Kubud estate, for 2023 – 2027. Parameters detailed out includes mature area, estimated FFB process, YPH and estimated production in MT.

Business Plan 2023 – 2-28 for Sungai Kubud estate are available, containing:

- a) Estimated production FFB (mt)
- b) Projected FFB prices (RM/mt)
- c) Upkeep and Maintenance Cost
- d) Harvesting Cost
- e) General Charges
- f) Cost / ha
- g) Cost / MT
- h) Income
- i) Profit/Loss

Transparent and fair pricing dealing

KERESA Plantation Sdn Bhd selling their FFB to their own mill, named Keresa Palm Oil Mill. Presently on contractual on a month-to-month basis.

Contractor

Keresa Plantation Sdn Bhd has provided list of contractors. A Terms and conditions for Contractor is sighted during the document assessment. The agreement is on compliance to MSPO.

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Principle 7	Development of new plantings	Not Applicable Note: the whole Principle 7 is not applicable for this audit as there is no new planting in the plantation areas.	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.	✓

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 (Please tick the certification you are currently certified)			
	ISO 9001		HACCP
	EMS 14001	x	RSPO
	OHSAS 18001/ISO 45001	x	ISCC
	ISO 22001	X	MSPO SCCS
	None		

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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 continued by submission and accept the corrective action plan and evidence of NCRs if applicables within the stipulated time frame to **KERESA PLANTATIONS SDN BHD (Sungai Kubud Estate)**.

Signed for and on behalf of
Nesus Certification Sdn Bhd



.....
(Jeffrey Denis Ridu)
Lead Auditor
Date: 25th May 2024

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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