

**NESUS CERTIFICATION SDN BHD**



# **MSPO CERTIFICATION SUMMARY REPORT**

FOR


**KUMPULAN SAMA SDN BHD** (173595-P)

Date: 25<sup>th</sup> June 2024

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**MSPO Certification Summary Report**

	Company Name:	Kumpulan Sama Sdn Bhd (173595-P)
	Certifying Unit:	Kumpulan Sama Estate
	Client Number:	NSC-84-06-22/MSPO
	Audit Type:	Individual / Surveillance 4 Year 5 Audit

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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>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**

**Kumpulan Sama Sdn Bhd** has commissioned Nesus Certification Sdn Bhd to conduct annual **Surveillance 4** 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 4** 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 **Kumpulan Sama 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	
<b>Surveillance 4 Year 5</b>	<b>27<sup>th</sup> - 28<sup>th</sup> May 2024</b>	<b>Lead Auditor</b>	<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.
		<b>Auditor 1</b>	<b>Martina Su</b> ; Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), BSc (Hons) Finance (University Malaysia Sarawak); 8 years working experience related to sustainability; Site, documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.

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<b>Clients Review:</b>	Ms Adeline Stefanie	<b>Date:</b>	28 <sup>th</sup> June 2024
<b>Peer Reviewer 1:</b>		<b>Date:</b>	
<b>Peer Reviewer 2:</b>		<b>Date:</b>	
<b>Certification Decision Panel:</b>	Mdm Monica Mone Lubong	<b>Date:</b>	28 <sup>th</sup> June 2024
<b>Approved by CM:</b>	Mr Dickens Mambu	<b>Date:</b>	28 <sup>th</sup> June 2024

**5 Years Audit Programme**

Planned month & year	S1 Date:	S2 Date:	SA1 Date:	SA2 Date:	SA3 Date: 20/07/23	S4 Date: 20/07/24	RA Date: 20/03/25
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



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emission							
4.5.5 Natural water resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 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 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 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 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 &amp; 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	-	-	-	-	20/07/23	20/07/24	20/03/25
Actual	-	-	-	-	10-11/07/23	27-28/05/24	
Team Leader	-	-	-	-	Jeffrey Denis Ridu	Jeffrey Denis Ridu	
PR 1	-	-	-	-	-	-	
PR 2	-	-	-	-	-	-	

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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 4** audit was conducted on **27<sup>th</sup> - 28<sup>th</sup> May 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 3** 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 **Kumpulan Sama Sdn Bhd** on **27<sup>th</sup> - 28<sup>th</sup> May 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Kumpulan Sama Sdn Bhd** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

**Kumpulan Sama Sdn Bhd** started planting in year **2022**. **Kumpulan Sama Sdn Bhd** is an oil palm plantation with an area of **1,929.53 hectares**. **Kumpulan Sama Sdn Bhd** applied 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.:
Kumpulan Sama Sdn Bhd	Lot 26, Bakun Resettlement Scheme Belaga, Punan Land District, 96900 Kapit, Sarawak.	3.000859	113.928108


Table 2: Supply Base Area Statement

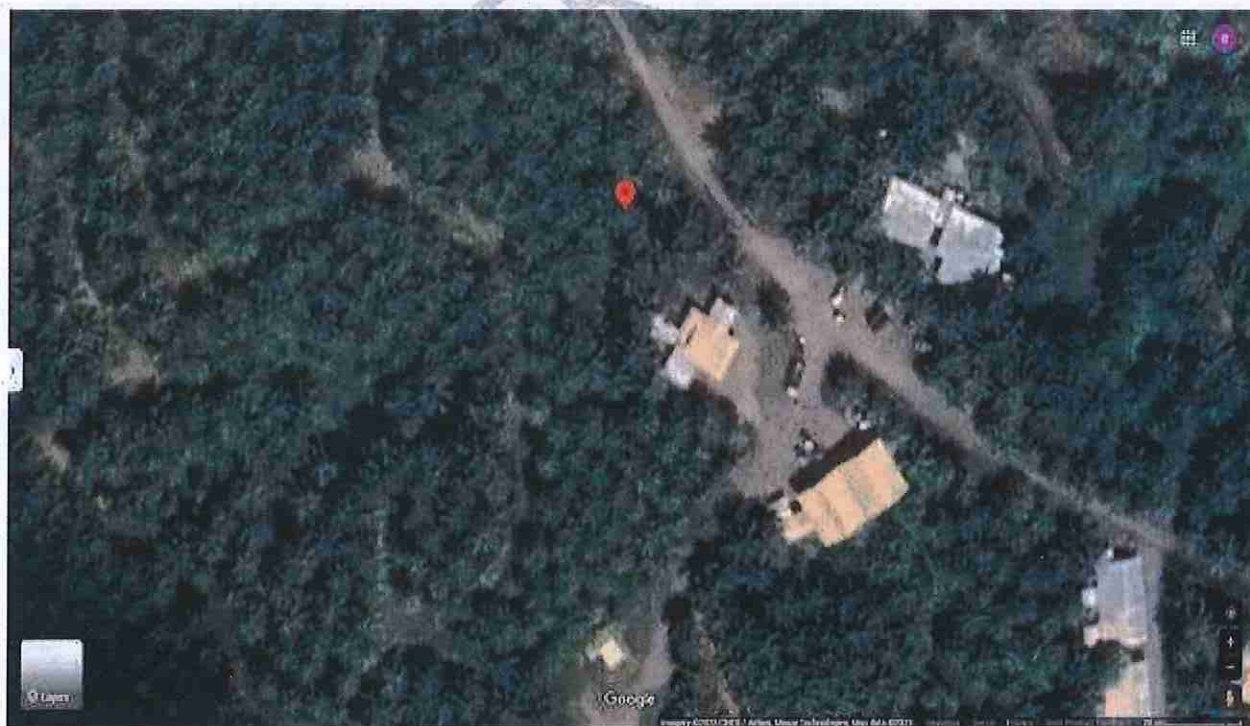
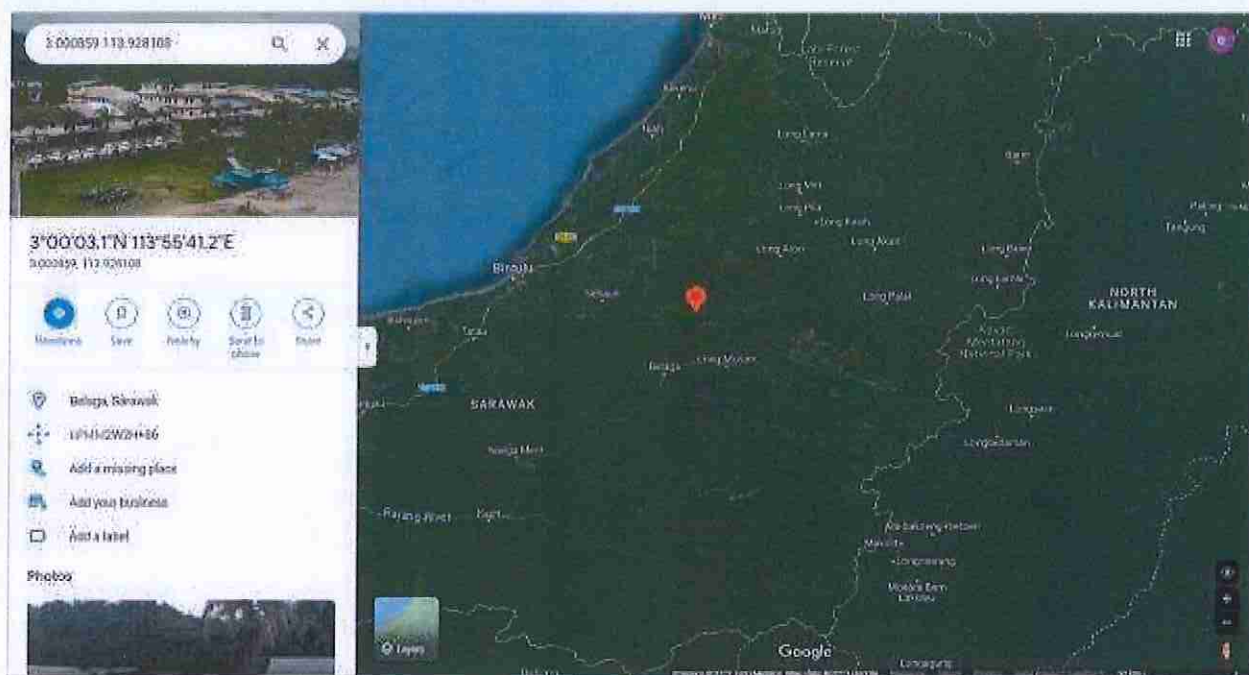
Area Statement (Ha)				
Estate	Titled & Certified Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Kumpulan Sama Sdn Bhd	11,569.00	1,929.53	0	9,639.47

Table 3: FFB Production

Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Kumpulan Sama Sdn Bhd	38.02	Nil

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**Location Map of the Production Unit****Kumpulan Sama Sdn Bhd**



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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 4

The **Surveillance 4** audit was conducted on **27<sup>th</sup>- 28<sup>th</sup> May 2024**.

During the **Surveillance 4** audit, there were **0 Major, 2 Minor and 2 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 **Kumpulan Sama Sdn Bhd** to provide comments. As at audit date on **27<sup>th</sup> - 28<sup>th</sup> May 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Kumpulan Sama Sdn Bhd

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Government Agency: MPOB	Estate has been committed in complying with the national guidelines of respective matters. No issues.	Communication for all parties are clear and followed as stated in procedure.
Supplier/Buyer: Wagro Trading Sdn Bhd	Have a good business relationship and committed with MSPO implementation. No issues arise.	Maintain the good business relationship.
Worker Representative: Rodes Ibau	Happy with workplace and remuneration.	Estate always focuses on employee welfare and well being management.
Local Community: Uma Kulit	No issue arise. Have a good relationship with estate.	Maintain Good relationship with local community.



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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
<b>Principle 1</b>	Management Commitment & Responsibility	<p><b>Policy on Implementation of MSPO</b> The company has established MSPO policy signed by CEO/Director dated 1<sup>st</sup> December 2020. The policy is being communicated through several ways such as by displaying the policy at office and labour quarters. It is also being communicated to the employees. The policy emphasizes the company commitment towards sustainable development and continuous improvement in plantation operation.</p> <p><b>Internal Audit</b> 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 Ref No: MP01 Rev. 02. Internal Audit Report produced at the end of the audit and brought up to the management and reviewed accordingly.</p> <p>Sighted that the Internal Audit for Kumpulan Sama was conducted on 08<sup>th</sup> - 10<sup>th</sup> May 2024.</p> <p><b>Management Review</b> The Management Review for Kumpulan Sama Sdn Bhd was conducted on 14<sup>th</sup> May 2025 together with Tetangga Akrah Sdn Bhd (Miri Region). It 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 previous management review meeting has discussed on continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and also discussed on any changes, improvement and modification of Kumpulan</p>


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		<p>Sama Sdn Bhd.</p> <p><b><u>Continual Improvement</u></b> It was observed the Continuous Improvement Plan for Kumpulan Sama Sdn Bhd for Year 2024 was available on site Ref: TA-L3-TM02/F02 dated 02/05/2024. 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>	
<b>Principle 2</b>	Transparency	<p><b><u>Transparency of documents relevant to MSPO requirements</u></b> A Tetangga Akrab Sdn Bhd (TA) Group Management Procedure – Kumpulan Sama Sdn Bhd has its "MP03: Communication &amp; Consultation Procedure (Rev. 22/10/2021)" for communication with stakeholders. The Procedure is to ensure that the communication of information &amp; consultation with stakeholders are effectively undertaken.</p> <p>The management shall communicate the information requested by the relevant stakeholders accordingly. All requested made by stakeholders will be addressed in appropriate language and form. All publicly available documents was made available upon request. Mechanism on Information request by stakeholder's procedure was available.</p> <p><b><u>Transparent method of communication and consultation</u></b> Consultation and Communication procedure had been established. Social Liaison Officer has been appointed to deal with any consultation and communication related to stakeholders. All relevant stakeholders have been identified and maintained in Stakeholder List. Social Liaison Officer was appointed on 10<sup>th</sup> January 2024 and signed by Estate Manager. List of stakeholders available as in Document, TA-L3-TM03/F01 and was updated on 11<sup>th</sup> January 2024. Estate has communicated to their stakeholders through letter dated 04th April 2024 (MSPO Stakeholder/SR/01/0324).</p> <p><b><u>Traceability</u></b> The management has established its procedure, MP12-Traceability to comply with traceability requirements. The procedure established to suit conditions of each operating unit to achieve effective traceability system. The procedure was designed to shows the actual implementation thus reducing the needs of frequent inspection. Nevertheless, appointed</p>	Complied.



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		<p>person in charge has been appointed to ensure the system is being implemented continuously. All records and documents related to traceability are being maintained accordingly as required by the procedure. Traceability Officer was appointed on 10<sup>th</sup> January 2024 and signed by Estate Manager.</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.</p> <p>Kumpulan Sama Sdn Bhd  MPOB license : 620510002000  Hectare: 11,569.00  Expired : 01<sup>st</sup> October 2023 - 30<sup>th</sup> September 2024</p> <p>Tetangga Akrab Group- Kumpulan Sama Sdn Bhd - Register of applicable legal requirements, TA-L3-TM05/F01 was available, comprehensive and updated on 02<sup>nd</sup> November 2023.</p> <p><b><u>N/C NO.1; MINOR (Principle 4.3.1.3)</u></b>  Based on the provided Register of Applicable Legal Requirements (TA-L3-TM05/F01), few law and regulations amendment was not updated in the list. The law and regulations such as:</p> <ul style="list-style-type: none"> <li>i. Occupational Safety and Health (Classification, Packaging and Labelling) Regulations 1997 - Found still not removed out from the list</li> <li>ii. Employees Provident Fund (Amendment) Regulations 2024 [P.U. (A) 118/2024 30/04/2024]</li> <li>iii. Occupational Safety and Health (Amendment) Act 2022 [P.U. (B) 128/2024 02/04/2024]</li> <li>iv. Factories And Machinery (Repeal) Act 2022 [P.U (B) 127/2024 - 2/04/2024]</li> <li>v. Occupational Safety and Health (Licensed Person) Order 2024 [P.U (A) 100/2024 02/04/2024]</li> </ul> <p><b><u>Legal land use rights</u></b>  Titled land and land document verified. Copies of the land titles of estates were maintained and noted to be legally owned by the Kumpulan Sama Sdn Bhd. The original copies are maintained by the main office in Kuching, Sarawak. The copy document made available, the legal use of the estate land confirmed to be for cultivation of oil palms and agricultural use.</p> <p><b><u>Customary rights</u></b>  There is no issue or encumbered by customary rights in the estate. The estate</p>	Minor non conformance has been raised.



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		will respond according to the Complaints & Grievance Mechanism should any cases arise in future.	
<b>Principle 4</b>	Social responsibility, health, safety and employment condition	<p><b><u>Social Impact Assessment</u></b> The Social Impact Assessment (SIA) for Kumpulan Sama Sdn Bhd was conducted by Op Agro Tech Sdn Bhd in February 2023. It was done to identify positive and negative impacts. Every feedback is being recorded and addressed accordingly by the estate management. The management has conducted the assessment including the social impact to the migrant worker and workers who are living in the worker accommodation, as well as the surrounding local communities.</p> <p>Noted from the inputs given by engaged stakeholders, several positive impact was highlighted. Noted no specific negative impact raised by stakeholders.</p> <p><b><u>Complaints and grievances</u></b> Complaints &amp; Grievance Procedure Ref No: MP04 is available for Tetangga Akrab Group. The procedure was established on 02<sup>nd</sup> December 2020 and revised Rev. 02 dated 22<sup>nd</sup> October 2021. 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 and Hari Raya Aidilfitri basket 2024 was sighted.</p> <p><b><u>Employees safety and health</u></b> Tetangga Akrab Group has established an Occupational Safety &amp; Health Policy. The policy has been signed by Director on 01<sup>st</sup> December 2020. The policy has been communicated to all workers through MSPO Awareness Training. All operation risk were assessed and documented in the HIRARC Form Ref No: TA-L3-SH01/F01 Rev. 1. The risk assessment (Harvesting, Transporting of Workers, Manuring) has been updated in April 2021. Review of HIRARC was done by Ms Adeline Stefanie/Mr Barry Ary from Hq. A new revision dated 01/04/2022. The document is named HIRARC &amp; EAEI.</p>	Complied


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		<p>Based on sampled training record noted that the training has been conducted as planned. Further assessed during interview session with workers, interviewee admit that they have been given relevant training on safe working procedure.</p> <p>It is also 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. Record of issuance was updated as replaced and new PPE provided to workers.</p> <p>Tetangga Akrab Group has a chemical management procedure Ref: MP18 Rev. 01 dated 13<sup>th</sup> September 2021.</p> <p>The safety &amp; health committee for Kumpulan Sama Sdn Bhd was made available. The appointment letters for Representatives of employer and employees dated 26<sup>th</sup> January 2023 signed by Estate Manager. Letter of appointment for safety &amp; health committee chairman is Estate Manager, signed by Head of Compliance dated 09<sup>th</sup> April 2022. The secretary/SH coordinator is Mr Muhammad Umar B. Abdullah and appointment letter dated 10<sup>th</sup> January 2024. There are 6 representatives of employer and 6 rep. for employees. Each has a woman representative.</p> <p>Four (4) OSH meetings planned for 2024, as follows:</p> <ol style="list-style-type: none"> <li>10<sup>th</sup> January 2024;</li> <li>17<sup>th</sup> April 2024;</li> <li>16<sup>th</sup> July 2024;</li> <li>15<sup>th</sup> October 2024.</li> </ol> <p>Actual meetings done on 10<sup>th</sup> January 2024 and 17<sup>th</sup> April 2024</p> <p>OSH meeting No. 2/2024 dated 17/04/2024; Attendance showed 14 members as per OSH organization chart; Issues discussed: new member in the committee; Brief on OSH; OSH requirements; Minutes signed by secretary cum OSH coordinator.</p> <p>Accident Investigation &amp; Reporting procedures for Tetangga Akrab Group Ref No: MP22 Rev.01 dated 13<sup>th</sup> September 2022 sighted available.</p> <p>JKKP8 submission Ref: JKKP8/164388/2023 dated 15<sup>th</sup> January 2024 recorded no accidents happened at the estate.</p>	
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For compliance to Regulation 10 of the Occupational safety & Health (Use and Standards of exposure of Chemicals Hazardous to Health) Regulations 2000 (USECHH 2000). Register of Chemicals Hazardous to Health seen for Kumpulan Sama Sdn Bhd.

**Employment conditions**

Employment Policy-Equal Opportunity/No discrimination was approved and signed by Director on 1<sup>st</sup> December 2020. The policy emphasized on good social practices regarding human rights in respect of industrial harmony such as Equality/no discrimination, No sexual harassment and Freedom of Association.

Based on observation and interview session noted that no discriminatory practices in the estate.

The number of hours worked recorded in the pay slip is consistent with that recorded by the supervisor in the attendance record book. Besides ensuring the workers are being paid based according to requirement, the estate also monitors salary payment made to contract workers engaged to ensure they are being paid based on legal or industry minimum standards.

Site management establishes record that provide an accurate account of all employees on site. The employee listing was sighted and updated.


Among other social benefits offers by the estate management are free outpatient medical treatment, free accommodation, free water and electricity, incentives and bonuses for workers and staffs. During interview session with workers informed that accommodation provided by the employer, noted it was in good condition, no broken or damage parts, clean surrounding, rubbish bin for each house, smooth drainage system.

No indication of sexual harassment happening in the estate. The site establishes a Human Rights Policy which in the policy has include clause on humane treatment of labour which includes sexual harassment, abuse, coercion or punishment according to the latest labour act. No obstruction from the management for workers who would like to join the union. No underage worker is being employed in the estate as per company Policy on No Child Labour.

**Training and competency**




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		<p>Sighted training plan for 2024 being developed into several programme. Training needs analysis was established prior to developing training programme. Noted from the training needs, the estate has identified the applicability of each training type against job functions available. Observed the training plan is being executed progressively. A Continuous Training Programme for 2024 was available for Kumpulan Sama Sdn Bhd.</p>	
<b>Principle 5</b>	Environment, natural resources, biodiversity and ecosystem services	<p><b><u>Environmental management programme</u></b></p> <p>Environmental policy for Kumpulan Sama Sdn Bhd was seen established. The estate is committed to protect its environment through compliance with all environmental laws &amp; regulations in the palm oil industry and to strive to protect environment through sound management, prevent pollution by striving to minimize waste generation &amp; resources consumption, no deforestation of HCV lands/HCS areas and establish &amp; evaluate achievable environmental performance goals to ensure continual improvement of its environmental management.</p> <p>Environmental management Plan has been done and based on the EIA/EMP AND EMR REPORTS: NREB Ref: NREB/600-1/2F/36 EIA Approval date: 12/08/1996</p> <p>Environmental management include waste management; chemical handling; usage of diesel; landfill and preservation of water. Scheduled waste; riparian and wild life, and training.</p> <p>The replanting of Tetangga Akrab Sdn Bhd Oil Palm Plantation on Lot 3, Punan L.D. Kapit. Date of approval: 21/01/2022. TA GROUP CIP 2024 Form: TA-L3-TM02/F02. TA group always prioritize sustainability activities in its management in accordance with mandatory requirements. The estate management also committed focusing on the environment, safety &amp; health, stakeholders consultation &amp; worker's welfare, and also in the loop for new information &amp; technology. HCV areas and riparian along Btg Belaga are well maintained as measures to enhance biodiversity and wild life species. Tetangga Akrab Group – Kumpulan Sama Sdn Bhd, Training Activities for Year 2024 has been established and verified. The training plan include Environmental Policy briefing, management of empty chemical containers, Fertilizer storage and Scheduled Wastes storage and 3R awareness.</p>	<p>Minor non conformance and Opportunity for Improvement have been raised.</p>

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**Efficiency of energy use and use of renewal energy**

Consumption of diesel and FFB production in the estate is monitored regularly and available for review as per Energy Efficiency Report for 2024.

The budget estimate for diesel consumption has been included in its annual budget estimate for year 2024.

No solar power being used in the estate as the estate has been connected to SESCO main grid.

**Waste management and disposal**

TA Group, TA-L1-EN 02 Waste Management Plan 2023 was updated on 01<sup>st</sup> April 2024. Waste management plan was established containing identification and monitoring of waste sources. For each identified waste source, the estate has determined the appropriate measure to ensure all waste generated in the estate are being handled responsibly.

Kumpulan Sama Sdn Bhd has established its procedure of chemical handling, Doc. No. MP18: Prosedur Pengendalian Racun, was adequately implemented. Based on inspection to the workshop and its scheduled waste store, the scheduled wastes were labeled accordingly as per Environmental Quality (Scheduled Wastes) Regulation 2005.

Empty pesticide containers are temporarily kept in the store together with empty fertilizer bags. Empty chemical containers will be reused for field operations, after triple rinsing. Domestic wastes are collected twice a week and disposed at the designated dumping site, which is sited far from its living quarters and water course.

**N/C No. 2; MINOR (4.5.3.2)**

Implementation of established Waste Management Plan was found to be lacking. During site visit, it was sighted empty chemical containers and lubricant bottles were illegally dumped at landfill.

**Reduction of pollution and emission**

The management has established the pollution assessment and been identified in the waste management procedure. An assessment of all polluting activities is conducted, including greenhouse emission calculation. An action plan to reduce identified significant pollutants have been



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established, and being implemented.

The estate is in process of cementing/reconstructing its workshop. Skid tank is also being constructed to cater for increasing usage of diesel, especially, for replanting activities.

It was observed the estates was commit to zero open burning. Monitoring of compliance and inspection of compliance was sighted in inspection report. Implementation of action plan was properly carried out.

#### **Natural water resources**

TA Group, Kumpulan Sama Sdn Bhd, Sg Asap Region, Doc. No. WMP.01, dated 05/04/2022 was prepared by Group MSPO IC.

Assessment of water usage & sources of supply were included in Water Management for estate, 2022. Main sources of water supply for the estate – River water (Btg Belaga) and Rain water harvesting to supply water for domestic consumption.

Inline with that, the monitoring was conducted to monitor plantation activities on site by provide analyses on pesticides/weedicides every 3 months in the Environmental Monitoring Report (EMR). The latest report was made available for First Quarter 2024 (January - March 2024) which done by environment consultant Namely by P.L Consultants (NREB/600-1/2F/36). Based on the report the estate was comply with mitigating measures required by EMP Approval. For the 1st Quarter 2024 monitoring exercise, marginally low DO levels, high BOD and COD levels were detected at monitoring points W1, W2 and W4. However, as compared to the baseline levels, the current water quality falls within the fluctuation range or resembles than of the natural characteristic of the Project area.

Riparian reserves along Btg Belaga are well maintained and managed. Notices on riparian conservation sighted at the Water sampling points and strategic boundaries.


No bore well and dam constructed in the estate areas.

**Opportunity for Improvement (4.5.5.1)**  
Water sampling point was not clearly demarcated on the ground.

**Status of rare, threatened or endangered species and high**




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		<p><b><u>biodiversity value area</u></b> Kumpulan Sama Sdn Bhd, Form No. TA-L5-EN03.F01, Wildlife identification updated 09th May 2024. A management plan was developed, established and effectively implemented. Document relating to the above was available.</p> <p>Based on the report, a number of wild life species spotted and identified in the estate. The estate will continue to monitor the wild life in their areas and take necessary measures to address the issues, including display of appropriate signages and posters of protected wild life.</p> <p><b><u>Zero burning practices</u></b> Zero Burning policy was established. The policy has been signed by Director, which showed the estates committed with zero burning practices in all their operational area as a plan to reduce air pollution.</p> <p>No open burning is carried out for replanting. Old palms are chipped and ploughed or mulched back.</p> <p>The estate management is aware that Controlled burning will only be done with prior approval from State Authority.</p>	
<b>Principle 6</b>	Best practices	<p><b><u>Implementation of standard best practices / Site management</u></b> The estate is seen to observe appropriate adherence to The Standard Operating Procedure in Oil Palm Plantation that established in November 2022.</p> <p>The estate of Kumpulan Sama Sdn Bhd is of mineral soils of undulating, flat to hilly terrain. The policy together with the SOPs are to minimise soil erosion based on local soil and climate conditions, ground cover management, biomass recycling, terracing and natural regeneration of Nephrolepis biserrata.</p> <p>Boundary pegs (Licensed boundary) are wooden and painted red &amp; white and estate's block marking are appropriately marked.</p> <p><b><u>Opportunity For Improvement (4.6.1.3)</u></b> The estate has established block markings showing Block no., Hectarage, No. of points, SPH, YOP. However, the SPH has not been displayed and there was no source of planting material stated on the block marking.</p> <p><b><u>Economic and financial viability plan</u></b></p>	Opportunity for Improvement has been raised.

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		<p>A Business Plan &amp; Strategy for the Kumpulan Sama Sdn Bhd was sighted which showed the plan for the estate comprising of 6 phases. As of now only Phase 2 has completed 1,104.80 Ha of replanting. First harvesting was in Nov 2023.</p> <p>The budget provisions covered activities for upkeep, cultivation, harvesting &amp; evacuation, welfare, capital expenditure, etc. Attention was given to crop projection, cost of production, cost per ton and per hectare indicators to monitor the performance of the operating unit. The cost of production was reviewed and compared against expenditure each year with projections in place for future years.</p> <p><b><u>Transparent and fair pricing dealing</u></b> All pricing mechanism arrangements are effectively implemented and documented. Payments were shown computed accordingly based on their check roll records.</p> <p><b><u>Contractor</u></b> There is a contractor named KP Cheng construction who does all construction of facilities for the whole group in Bintulu &amp; Miri. All dealings at top management level at HQ.</p>	
<b>Principle 7</b>	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.	✓

**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



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#### 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		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 **Kumpulan Sama Sdn Bhd.**

Signed for and on behalf of  
Nesus Certification Sdn Bhd

  
.....  
(Jeffrey Denis Ridu)  
Lead Auditor  
Date: 26<sup>th</sup> June 2024



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### ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY AND CONFIRMATION OF AUDIT FINDINGS

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


Signed for and on behalf of  
**Kumpulan Sama Sdn Bhd**

  
(Adefine Stephanie)  
Head of Compliance & Sustainability  
Date: 28<sup>th</sup> June 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**

NESUS CERTIFICATION

