

NESUS CERTIFICATION SDN BHD



MSPO CERTIFICATION SUMMARY REPORT

**TETANGGA AKRAB SDN BHD (SERIAN
REGION ESTATES)**

Date: 17th April 2024

Lot 6892, Block 26, 1st Floor, Muara Tuang Land District,
70 Uni Central Commercial Centre, 94300 Kota
Samarahan, Sarawak, Malaysia
Phone: +6011 1211 4955 / 082-501070
E-mail: nesuscertification@gmail.com
Website: www.nesus.com.my

Disclaimer: This report (inclusive attachments) is strictly confidential communication to and solely for the use of the recipient and may not be reproduced or circulated without NESUS CERTIFICATION SDN BHD's prior written consent. If you are not the intended recipient, you may not disclose or use the information in this report in any way.



MSPO Certification Summary Report		
	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

Table of Contents

Abbreviations	2
1 Introduction & 5 Years Audit Programme	3-6
2 Methodology	7-8
3 Organization Information	9-11
4 Audit Assessment	12-31
Appendix A: Audit Findings	31
Appendix B: Corrective Action Plan & Evidence	31
Appendix C: Audit Plan	31
End of Report	31


MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

Abbreviations

CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
FFB	Fresh Fruit Bunch
GMP	Good Milling Practices
GPS	Global Positioning System
GAP	Good Agriculture Practices
ISO	International Standard 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 Mill Effluent
PPE	Personal Protective Equipment
RTE	Rare, Threatened and Endangered Species
SDS	Safety Data Sheet
SIA	Social Impact Assessment
SOP	Standard Operating Procedure

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

1. INTRODUCTION

Tetangga Akrab Sdn Bhd (Serian Region Estates) have commissioned Nesus Certification Sdn Bhd to conduct annual **Re-Certification** audit for its oil palm plantations according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organized Smallholders. This is a transferred client.

1.1. Objective

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

1.2. Scope

Any changes in scope Yes ☐ No ☒

The certification is based on the documentation established by **Tetangga Akrab Sdn Bhd (Serian Region Estates)**. The supporting documents provided to the audit team as well as information received by means of interviews, background investigation and site assessment.

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

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


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

1.3. Appointment and Qualification of team members

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

Audit:	Date:	Audit Team	
Re-Certification Year 6	12th - 13th March 2024	Lead Auditor	Jeffrey Denis Ridu; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Plantation Management (UPM), BS Agbusiness (Iowa State University, USA), DPIM (ITM Perlis); 25 years working experience related to palm oil; Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
		Auditor 1	Jiram Sidu; Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Science and Rural Resources and Environmental Policy (UK), BSc (Hons) Social Science (USM); More than 40 years experience in agriculture and environment management field;

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


			Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
		Auditor 2	Dickens Mambu; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Lead Auditor (DQS Certification), MSc Sustainable Land Use (Unimas), BSc (Hons) Conservation Biology (UMS), Exec. Diploma in Plantation Management (UTM); 15 years working experience related to palm oil; Site & documentation audit and interview based on Principles 1 to 7 of MS2530-3:2013.
		Auditor 3	Monica Mone Lubong; Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), BSc(Computer Engineering); 7 years working experience related to palm oil; Site and documentation audit based on Principles 1 to 7 of MS 2530-3:2013

Clients Review:	Ms Adeline Stefanie	Date:	19/04/2024
Peer Reviewer 1:	Ting Moi Ngie	Date:	22/04/2024
Peer Reviewer 2:	George Akam	Date:	24/04/2024
Certification Decision Panel:	Abdul Khalik Arbi	Date:	25/04/2024
Approved by CM:	Dickens Mambu	Date:	25/04/2024

5 Years Audit Programme

Planned month & year	S1 Date:	S2 Date:	SA1 Date: 10/07/20	SA2 Date: 10/07/21	SA3 Date: 10/07/22	S4 Date: 10/07/23	RA Date: 10/03/24
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"/>	<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"/>	<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"/>	<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"/>	<input checked="" type="checkbox"/>
4.1 Management Commitment & Responsibility							
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"/>	<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"/>	<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"/>	<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"/>	<input checked="" type="checkbox"/>
4.2 Transparency							
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"/>	<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"/>	<input checked="" type="checkbox"/>

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

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"/>	<input checked="" type="checkbox"/>
4.3 Compliance to legal requirements							
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"/>	<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"/>	<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"/>	<input checked="" type="checkbox"/>
4.4 Social responsibility, health, safety and employment condition							
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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input checked="" type="checkbox"/>
4.5 Environment, natural resources, biodiversity							
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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input checked="" type="checkbox"/>
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"/>	<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"/>	<input checked="" type="checkbox"/>
4.6 Best practices							
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"/>	<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"/>	<input checked="" type="checkbox"/>
4.7 Development of new planting (not applicable)							
4.7.1 High biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note:

Legend:

☒ - plan to cover & covered

S1 - Stage 1

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


☐ - for uncover

S2 - Stage 2

RA - Reassessment (4 months before certificate expiry)


Audit Stage	S1	S2	SA1	SA2	SA3	SA4	RA
Year	1	1	2	3	4	5	6

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

Plan					10/07/2022	10/07/2023	10/03/2024
Actual					18-21/04/2022	22-23/03/2023	12-13/03/2024
Team Leader					DQS Certification Sdn Bhd	Jeffrey Denis Ridu	Jeffrey Denis Ridu
PR 1					-	-	Ting Moi Ngie
PR 2					-	-	George Akam
Audit samples					(1) Memaju Jaya Sdn Bhd (2) Kedup Jaya Plantation Sdn Bhd	(1) Tetangga Akrab Sdn Bhd (2) Kedup Jaya Plantation Sdn Bhd	(1) Tetangga Akrab Sdn Bhd (2) Memaju Jaya Sdn Bhd

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

2. METHODOLOGY

The audit approach consists of the following steps:


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

Re-Certification:

Re-Certification audit was conducted on **12th - 13th March 2024** which covers the following activities but not limited to below:

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

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

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**

The group comprises of 3 estates - (1) Tetangga Akrab Sdn Bhd; (2) Memaju Jaya Sdn Bhd; (3) Kedup Jaya Plantation Sdn Bhd. Based on low risk, the sampling will be 2 estates for each surveillance audit.
 $1\sqrt{3} \approx 2$

The two (2) estates that will be audited for Re-Certification audit are Tetangga Akrab Sdn Bhd & Memaju Jaya Sdn Bhd.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

3. ORGANIZATION INFORMATION

This report presents the results of the certification assessment at **Tetangga Akrab Sdn Bhd (Serian Region Estates)** on **12th - 13th March 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Tetangga Akrab Sdn Bhd (Serian Region Estates)** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

The **Serian Region Estates** comprised of 3 estates but only 2 estates sampled this audit, which are **Tetangga Akrab Sdn Bhd** and **Memaju Jaya Sdn Bhd**. **Tetangga Akrab Sdn Bhd** started planting in year **2000** with an area of **3,452.00 hectares**, while **Memaju Jaya Sdn Bhd** started planting in year **2013** with an area of **2,391.52 hectares**. **Tetangga Akrab Sdn Bhd (Serian Region Estates)** will apply the certification of MS2530-3:2013 as the organization is committed to become a Sustainable Palm Oil producer.

Table 1: Information of Estate(s) Being Audited

Name of Organization	Location	Coordinates	
		Lat.:	Log.:
Tetangga Akrab Sdn Bhd & Group	Office location: Lot 8712, No.6 Shoplot 11, Green Heights Commercial Centre, New Airport Road, 93250 Kuching, Sarawak	-	-
Tetangga Akrab Sdn Bhd	Lot 136, Sg Kedup Land District & Lot 47, Melikin Land District, 94700 Samarahan, Sarawak	0.892520	110.667879
Memaju Jaya Sdn Bhd	Lot 241 (Block No. 014), 340-341 & 343 (Block No.11), Sg. Kedup Land District & Lot 9 (Block 000), 261 (Block No.025), 434 (Block No.017), 2986-2991 (Block No.000), Melikin Land District, Serian, 94700 Samarahan, Sarawak.	0.999214	110.739010


Table 2: Supply Base Area Statement

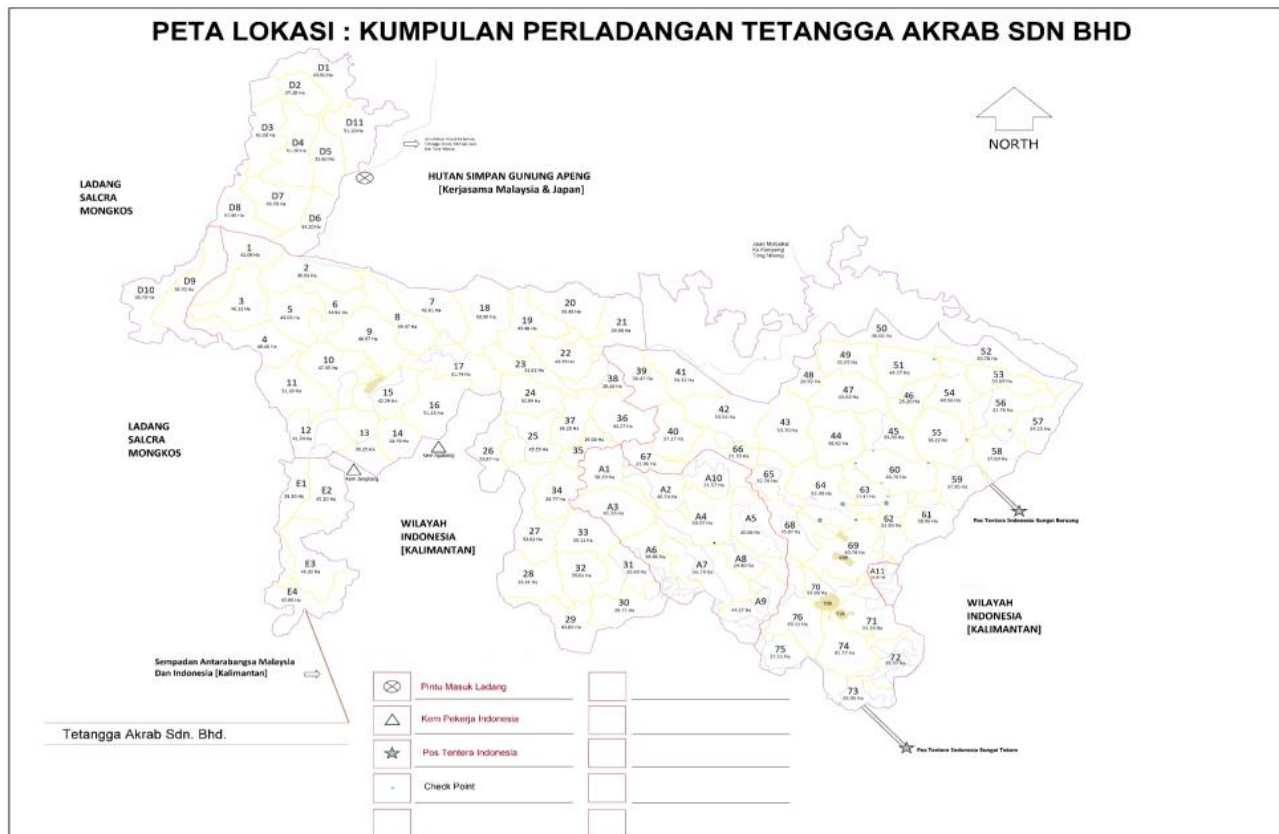
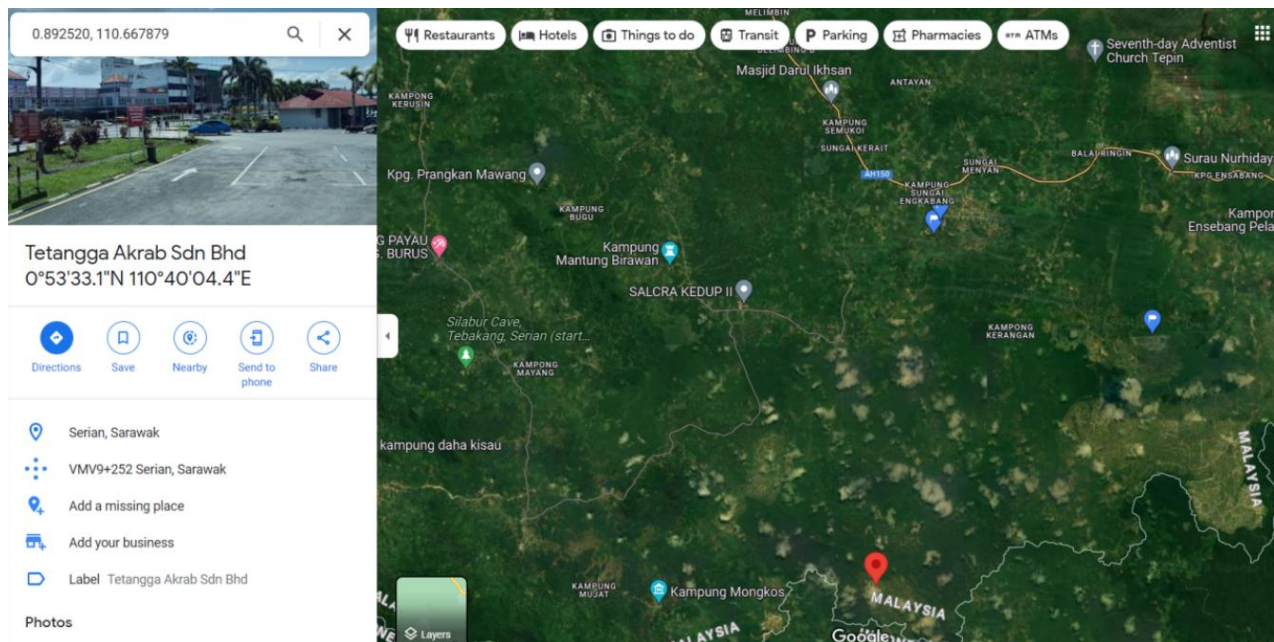
Area Statement (Ha)				
Estate	Titled & Certified Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Tetangga Akrab Sdn Bhd	3,452.00	3,187.00	-	265.00
Memaju Jaya Sdn Bhd	2,391.52	2,383.94	-	7.58

Table 3: FFB Production


Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Tetangga Akrab Sdn Bhd	5,6952.27	7,1630.89
Memaju Jaya Sdn Bhd	3,9819.23	3,7214.45

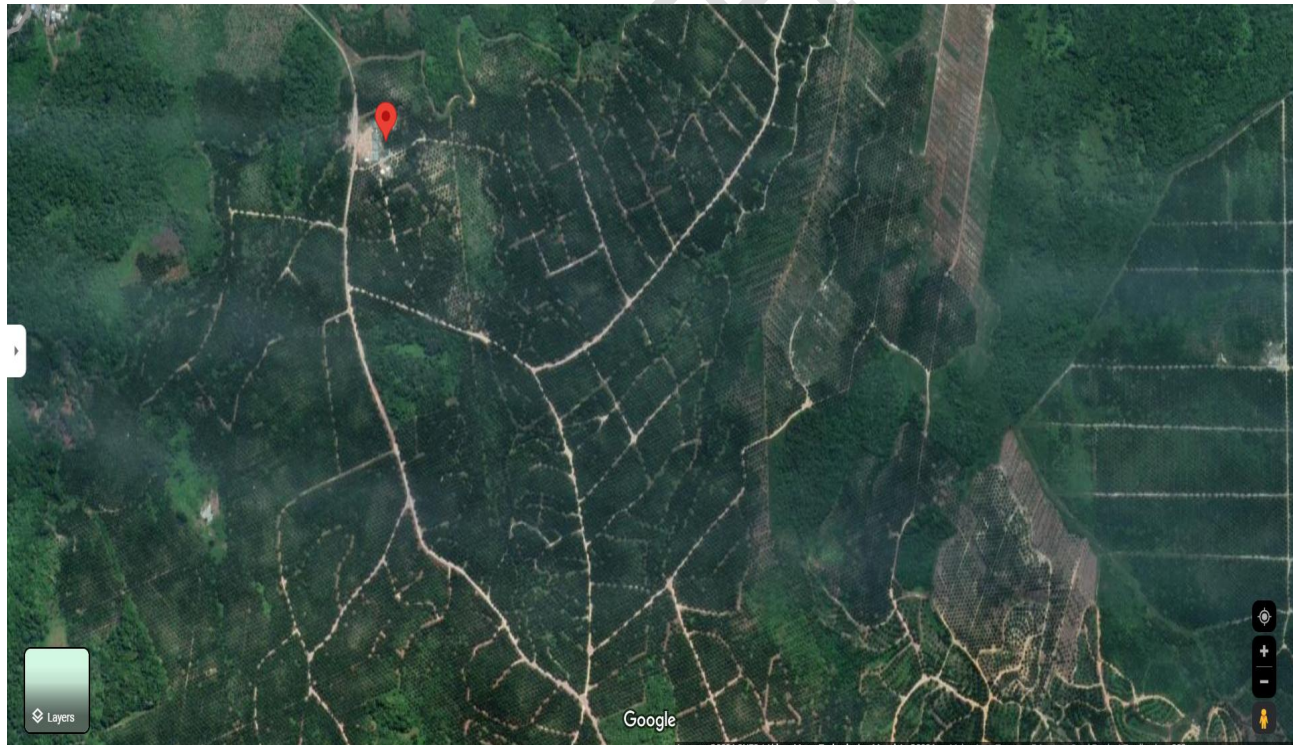
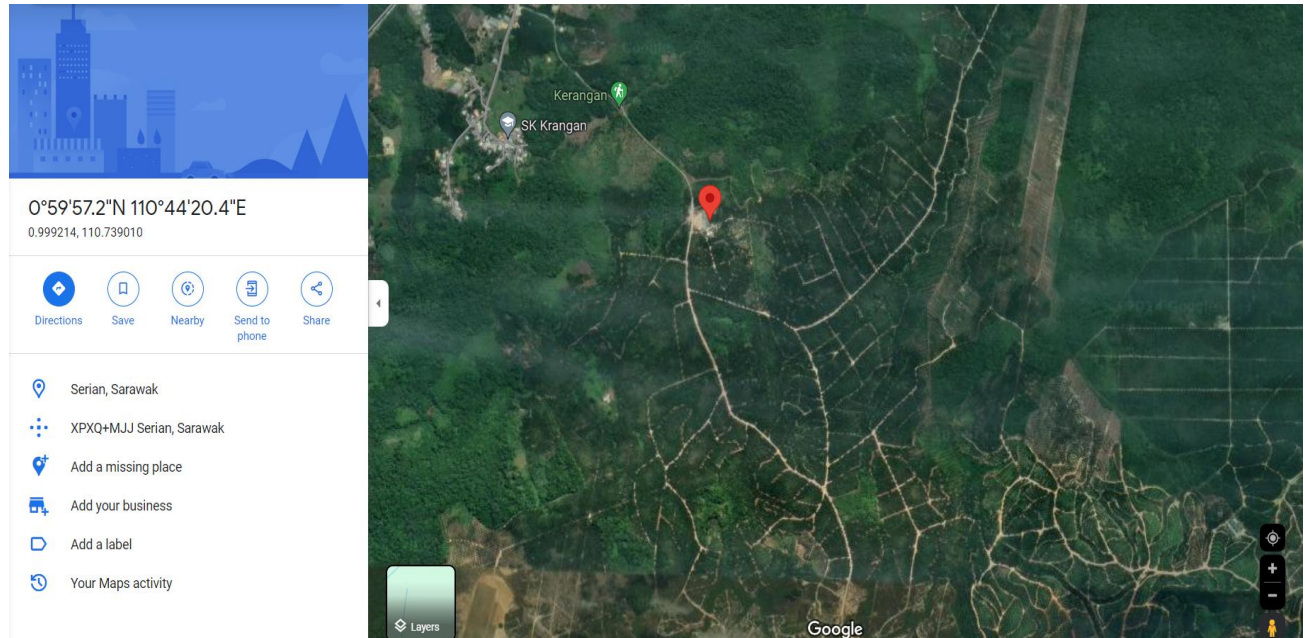
MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


Location Map of the Production Unit**Tetangga Akrab Sdn Bhd**

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

Memaju Jaya Sdn Bhd

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

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

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

4.1.1 Re-Certification

The **Re-Certification** audit was conducted on **12th - 13th March 2024**.

During the **Re-Certification** audit, there were **1 Major, 3 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 **Tetangga Akrab Sdn Bhd (Serian Region Estates)** to provide comments. As at audit date on **12th - 13th March 2024**, there were no adverse comments received.

Table 5: Stakeholders Consultation for Tetangga Akrab Sdn Bhd (Serian Region Estates)

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Government Agency: Jabatan Alam Sekitar (DOE)	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.
Contractor: Teck Joon Transport Sdn Bhd	Have a good business relationship and committed with MSPO implementation. No issues arise.	Maintain the good business relationship.
Local community: TASB - Kampung Paon Gahat; MJSB - Kampung Krangan Engkatak	There is a two-way communication where both parties can discuss on any issues and resolve amicably.	Maintain the good relationship.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

Worker Representative: TASB - Mardiah; MJSB - Siska	Happy with workplace and remuneration.	Estate always focuses on employee welfare and well being management.
NGO: World Wildlife Fund	No issue arise.	No issue arise.


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	Comment	Conformity
Principle 1	Management Commitment & Responsibility	<p>Policy on Implementation of MSPO The MSPO Policy for Tetangga Akrab Group was signed by the Director, Mr. Tan Kim Ho on 1st December 2020. This and all other policies are also applicable for all Serian Region Estates.</p> <p>New policies introduced are: (1) Whistleblowing policy, dated 01/08/2023; (2) Anti-corruption Policy, dated 03/01/2024.</p> <p>The policy has been briefed to the estate management and employees and displayed at estate office and other designated places.</p> <p>Continuous improvement was also included in the above MSPO Policy.</p> <p>Internal Audit The internal audit was carried out on 05 – 07/02/2024 covering all estates in the Serian Region Estates. The internal audit was lead by Adeline Stefanie, assisted by Barry Ery, Maxcaully Michael & Agustin Lanting.</p> <p>Acknowledgement and action to be taken by Mr Alex Jee, Asst. Estate Manager for TASB</p>	Complied.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>and Mr Jugah Alal for MJSB.</p> <p>The internal audit plan 2024 sighted.</p> <p>Management Review The Management Review for Tetangga Akrab Group Ref Doc No: MP02 Version 01 and dated 02/12/2020. A revision Rev.02 was done 22/10/2021. The management review was conducted using documentation such as CIP, and plans discussed in OSH, Environmental & Departmental meeting.</p> <p>Monthly meeting of which the latest was on 11/02/2024; Issues discussed: (1) GM Othman has resigned; (2) EM briefed on estate needs; (3) Set up of nursery at TASB; (4) Check quality spraying vs payment; (5) Tractor driver to be very careful; (6) Oil spillage at workshop; (7) Harvesting target; (8) Gotong royong at labour lines; (9) Estate security; (10) Safety signages; (11) Care during rainy season; Attendees: 11; Chaired by new EM Muhammad Shahfie.</p> <p>Continual Improvement It was observed the Continuous Improvement Plan for Tetangga Akrab Group for Serian Region Estates for Year 2024 was available on site Ref: TA-L3-TM02/F02 dated 01/03/2024. The activities among others include: <u>1.Environmental</u> 1.1Waste management – implement 3R & continuous training; 1.2Chemical handling & storing; 1.3Monitor usage of diesel; 1.4Landfill; 1.5Preservation of water quality; 1.6Scheduled waste management; 1.7Training; 1.8Wildlife posters and signages; 1.9Riparian zone; <u>2.Safety & health</u> 2.1S&H training; <u>3.Stakeholder Consultation</u> 3.1 Stakeholder consultation; <u>4.Welfare</u> 4.1Staff training & development; 4.2CSR; 4.3Office complex – MJSB.</p> <p>No new information and techniques. Budget would be allocated whenever necessary.</p>	
--	--	---	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		The action plan was documented in the continual improvement plan focusing on better management & improvement in all sections.	
Principle 2	Transparency	<p><u>Transparency of documents relevant to MSPO requirements</u> <u>Memaju Jaya Estate</u> Memaju Jaya Sdn Bhd (TA) Group Management Procedure - MP03: Communication & Consultation Procedure (Rev. 22/10/2021). The Procedure is to ensure the communication of information & consultation process is effectively communicated to stakeholders. The management shall communicate the information requested by the relevant stakeholders accordingly.</p> <p><u>Tetangga Akrab Estate</u> Management Procedure - MP03: Communication & Consultation Procedure (Rev. 22/10/2021). The Procedure is to ensure the communication of information & consultation process is effectively communicated to stakeholders.</p> <p><u>Transparent method of communication and consultation</u> <u>Tetangga Akrab Group, Management Procedures, MP03: Communication & Consultation Procedure, Rev.04, 03/01/2024.</u> -To provide platform for communication & consultation with stakeholders; and -To promote transparency & accountability.</p> <p>The latest Stakeholders meeting for Tetangga Akrab Estate was held on 09/02/2023. The meeting was chaired by its General Manager, Encik Fadzil Othman Merican Bin Idris, and attended by representatives from Police (PGA), Ketua Kampongs and representatives from the 3 nearby villages, as well as, Teck Joon Transport contractor.</p> <p><u>N/C No.1; MINOR (Principle 4.2.2.1)</u> Procedures for consultation and communication with relevant stakeholders were not adequately established. Based on document review, the current procedure, MP03: Communication and Consultation Procedure dated 3rd January 2024, did not specify the frequency of stakeholders' engagement and there was no stakeholder meeting undertaken by Memaju Jaya Sdn Bhd in 2023. The latest stakeholders meeting was only held on 25th November 2022.</p>	Minor Non-Conformity has been raised.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>Daniel Ak Julie has been appointed as Social Liaison Officer for Tetangga Akrab Estate, who will be responsible to handle issues related to Indicator 1. His appointment letter, dated 11/05/2023, was signed by Muhammad Sahiaffe Bin Supilin, Estate Manager. Meanwhile, Joshua Ak Jerukan has been appointed as Social Liaison Officer for Memaju Jaya Estate, who will be responsible to handle issues related to Indicator 1. His appointment letter, dated 06/04/2023, was signed by Mr Jugah Ak Alal, Estate Manager.</p> <p>List of stakeholders available and updated in Document -TA-L3-TM03/F01 (Updated on 26/01/2024).</p> <p>Traceability The management has established its procedure, MP12-Traceability to comply with traceability requirements. The procedure was created to demonstrate actual implementation, thereby reducing the need for frequent inspection.</p> <p>Regular inspections on compliance with its traceability system will be conducted by management, particularly, by its appointed Traceability officer.</p> <p>Memaju Jaya Estate has appointed Ms Agatha Ak Peter as Traceability Officer. Appointment letter, dated 06/04/2023, was signed by Mr Jugah Ak Alal Estate Manager while Encik Faisal Bin Alimuddin as Traceability Officer for Tetangga Akrab Estate. Appointment letter, dated 11/05/2023, was signed by Muhammad Sahiaffe Bin Supilin Estate Manager</p>	
Principle 3	Compliance to legal requirements	<p>Regulatory requirements All operations of both estates are in compliance with applicable laws & Regulations.</p> <p>MPOB Licence for Tetangga Akrab Sdn Bhd; Reg. No.: 504013502000; Validity: 1st September 2023 - 31st August 2024.</p> <p>MPOB Licence for Memaju jaya Sdn Bhd; Reg. No.: 599023102000; Validity: 1st June 2023 - 31st May 2024.</p> <p>Tetangga Akrab Sdn Bhd & Group, Register of applicable legal requirements, TA-L3-TM05/F01 available, comprehensive and updated 01/03/2023.</p> <p>The management for Memaju Jaya Sdn Bhd has assigned Imban Jenang as its Legal</p>	Complied.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>Officer to monitor and update the Register with appointment letter, dated 06/04/2023, and was signed by Mr Jugah Ak Alal, Estate Manager. Meanwhile, the management for Tetangga Akrab Sdn Bhd has assigned Ms Pauline Payah Ak Edward as its Legal Officer to monitor and update the Register with appointment letter, dated 11/05/2023, and was signed by Muhammad Sahiaffe Bin Supilin, Estate Manager.</p> <p><u>Legal land use rights</u> Activities are carried out according to agreements with landowners and legal requirements. There is no issue on reducing land use rights as the operation is well known by all concerned parties.</p> <p>Both Memaju Jaya Sdn Bhd and Tetangga Akrab Sdn Bhd have been granted Lease of State Land as per its land titles.</p> <p>The plantation map with its perimeter boundary is available and clearly demarcated on the ground.</p> <p><u>Customary rights</u> There is no issue or encumbered by customary rights in the estate.</p> <p>Both estates will respond according to the Complaints & Grievance Mechanism should any cases arise in future.</p>	
Principle 4	Social responsibility, health, safety and employment condition	<p><u>Social Impact Assessment</u> The Social Impact Assessment (SIA) for Tetangga Akrab Sdn Bhd dated November 2023; Op Agro Tech Sdn Bhd; Report by Donny Dhwie & Stephanie Yuliannie. Similarly SIA for Memaju Jaya Sdn Bhd also prepared in November 2023 by Op Agro Tech Sdn Bhd.</p> <p><u>Complaints and grievances</u> Complaints & Grievance Procedure Ref No: MP04 is available for Tetangga Akrab Group. The procedure was established on 02/12/2020 and revised Rev. 02 dated 22/10/2021. Rev 03 on 15/03/2023.</p> <p>The established grievance procedures specify the estimated time shall be taken for each of the process to be addressed before proceed to the subsequent process.</p> <p>It was verified during the audit that a system to deal with complaints and grievances for all affected parties have been established and well implemented at the estates audited. Among others, the affected parties have</p>	Minor and Major Non Conformities have been raised.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>several options to register their complaints and grievances, e.g. Complaints Form, stakeholder consultation, morning muster and Safety meetings.</p> <p>Complaint boxes are available at the entrances of estate where affected employees and other stakeholders can drop in their complaints to be acted upon by the Communication Officer/SLO.</p> <p>The SLO for Tetangga Akrab Sdn Bhd is Mr Daniel Ak Julie.</p> <p>The Communication officer/SLO for Memaju Jaya Sdn Bhd is Mr Joshua Ak Jerukan and appointment letter seen dated 06/04/2023, signed by Mr Jugah Alal, Pengurus Ladang, Memaju Jaya Sdn Bhd.</p> <p>No complaints received.</p> <p><u>Commitment to contribute to local sustainable developments</u> CSR in terms of the following:</p> <ul style="list-style-type: none"> i. Road maintenance passed thru by villagers always maintained with availability of estate's machineries. ii. There are 23 locals employed at Memaju Jaya Sdn Bhd. iii. Food gifts during festive seasons – Hari Raya Puasa 29/04/2023 to all employees. <p><u>Employees safety and health</u> Tetangga Akrab Group has established an Occupational Safety and Health Policy, signed by Mr Tan Kim Ho, Director on 1st December 2020. The policy is posted in the Estate Office and the Headquarters Office. MSPO Awareness Training was used to communicate the policy to all employees.</p> <p>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 Mr Barry Ary from HQ.</p> <p>Safety training for employees is seen in the Training Activities Year 2024 for Tetangga Akrab Sdn Bhd. Training activities are safe chemical handling, chemical store management, safe work practices at workshop, safe handling of tractor, Use of PPE, & Tatacara Pengendalian secara Manual. Samples seen for Memaju Jaya Sdn Bhd: i. Safe tractor operation; Trainer: Laga Philip; 4 drivers attended; ii. Safe chemical</p>	
--	--	--	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>handling; 23/02/2024; Suardi trained by FS Stephen Kalong; iii. Basic first aid training; 17/02/2024; Trainer: Dessica Vetrtrist; 7 attendees.</p> <p>The Personal Protective Equipment (PPE) procedure Ref: MP21 Rev.01 dated 13/09/2022. Appropriate PPE were distributed for the specific risk assessed operations as per HIRARC. The Personnel Protective Equipment (PPE) Issuance Record available. Samples seen for Tetangga Akrab Sdn Bhd and Memaju Jaya Sdn Bhd.</p> <p>Tetangga Akrab Group has a chemical management procedure Ref: MP18 Rev. 03 dated 23/10/2023.</p> <p>The safety and health committee chart for Tetangga Akrab Sdn Bhd showed Muhammad Sahiaffe Bin Supilin as chairman; Alex Jee Siaw Yien as Dep. Chairman cum OSH coordinator; 7 representatives of employer and 7 representatives of employees. There are also female members (4). Chairman appointed 11/05/2023; other members also appointed 11/05/2023. Meanwhile, the safety & health committee setup comprises Melikin Region Estates (Memaju Jaya Sdn Bhd & Ladang Sawit Muhibah Sdn Bhd) and Kedup Jaya Sdn Bhd. The organization chart showed Jugah Ak Alal as chairman; Leo Denis as Dep. Chairman cum OSH coordinator. There are 7 representatives for employer and another 7 representatives for employees, for a total of 16 members. There are 2 female representatives each representing employer and employees. Letter of appointment sighted dated 06/04/2023.</p> <p>The latest safety & health meeting for Tetangga Akrab Sdn Bhd was on 26/02/2024, No. 1 for 2024. Attendance shown has 16 attendees with representatives from both employer and employee. Attendance signed as per OSH chart in terms of number and designation. Schedule OSH meeting: a) 06/02/2024; b) 10/05/2024; c) 13/08/2024; d) 12/11/2024. First OSH meeting conducted for year 2024 dated 11/01/2024 for Melikin Region Estates & Kedup Jaya Sdn Bhd, attended by all 15 members. Minutes of meeting prepared by Leo Denis and verified by Jugah Alal.</p> <p>Accident Investigation & Reporting procedures for Tetangga Akrab Group Ref No: MP22 Rev.02 dated 15/05/2023 sighted available.</p>	
--	--	--	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p><u>Tetangga Akrab Sdn Bhd</u>; No. Rujukan: JKPP8/172295/2023; Date: 24/01/2023; Average workers for 2022: 98. 1 accident reported – Albertus Fuel, AU537276, Type: 340; Lost day(s): 61.</p> <p><u>Memaju Jaya Sdn Bhd</u>; No. Rujukan: JKPP8/171967/2023 submitted on 24/01/2024; Average workers: 73.</p> <p>Ref No: HQ/16/ASS/00/33 – 2023/028; Assessor name: Thong Cia Ming, DOSH Reg: HQ/16/ASS/00/33; CHRA assessment date: 30/05/2023; Consultant: Global Green Services OSH Services Sdn Bhd.</p> <p>Ref: TA-L5_SH01.F04 showed 13 nos. of fire extinguishers placed at strategic areas dated 05/10/2023 and expiry 05/10/2024. List of Fire extinguishers for Melikin Region Estates (MJSB & LMSB) is 10 with expiry on 09/11/2024 and 31/01/2025.</p> <p>Tetangga Akrab Sdn Bhd (Tetangga Akrab Oil Palm Estate) - Only internal checklist for identification of excessive noise. Latest done dated 09/02/2023.</p> <p>Register of Chemicals Hazardous to Health seen for Tetangga Akrab Sdn Bhd. DOSH registration No: SW/22/04/178801. Prepared by Maxcaully and reviewed by Adeline dated 23/02/2023. There are 18 types of chemicals recorded. Register of Chemicals Hazardous to Health for Memaju Jaya Sdn Bhd; DOSH reg No: SW/13/04/4560. There are 27 types of chemicals recorded dated 21/02/2024.</p> <p>JKPP Visit book to Tetangga Akrab Sdn Bhd; Letter from DOSH Ref: SW/AUDTNI/23/00368; date: 02/05/2023; 4 officers came: 1. Nur Ilyana Bt Mohd Amran; 2. Muhamad Edrus B. Ramli; 3. Siti Norazizah Bt Jamil and Abbe Affina Bt Oswald; Date of visit: 9 – 10/05/2023; Notis Larangan Borang JKPP 2 No Siri: 2A 000087; Investigate on 1 case accident.</p> <p><u>N/C No. 2; MINOR (Principle 4.4.4.2)</u> The implementation of safety and health aspects was found lacking. It was sighted during site visit that the number of fire extinguishers was inadequate and not properly placed at the labour quarters for both estates.</p> <p><u>Employment conditions</u> Tetangga Akrab Group has established a</p>	
--	--	---	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>Good Social Practices Policy which was signed by the Director, Mr Tan Kim Ho on 01/12/2020. The management adhere to the following principles:</p> <ul style="list-style-type: none"> a) Provide a safe, healthy & harmonious work environment; b) Prohibits illegal, abusive, forced or child Labour; c) Respect & protect human rights; d) Elimination of discrimination; e) Freedom of association; f) Rights of indigenous people, FPIC; g) Smallholders; h) Transparent; i) Prohibit sexual harassment; <p>Interviews with migrant workers and female employees confirm that there is no evidence of any form of discriminatory practices by the estates.</p> <p>The employment contract for the workers below were verified during the audit; The workers interviewed stated that the terms of their contracts, payments and conditions of employment were clearly explained to them at the time of the signing of the contract. The monthly pay received by staffs and workers are shown in their pay slips. There was evidence that workers who are paid monthly and work a minimum of 8 hours per day, receive basic wages of more than RM1,500 per month in compliance with the Minimum Wage Order 2022.</p> <p>Contracts for Indonesian foreign workers were sampled. The terms and conditions of employment are contained in the employment contracts and include duration of employment, place of work, salary, working hours, medical benefits, accommodation, termination of service, and other benefits provided (housing etc). The contract has been signed by both employee and employer.</p> <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. Estate gives each workers drinking water and food every week.</p> <p>Harvesting incentives RM 1 - RM5/MT, medical care, surau to be built, rain water & gravity feed. Electricity from SEB coming soon.</p> <p>Housing facilities are provided to the workers in the estate. Visit by the Auditor to</p>	
--	--	---	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>the linesites found, the houses are in good conditions and comfortable. Interviews with the workers reveal that they were satisfied with the accommodation provided at the linesites. Accommodation are of concrete and of wood.</p> <p>It was observed the employment policy on good social practices regarding human rights in respect of industrial harmony was incorporated in MSPO Policy .</p> <p>N/C No.3; MAJOR (Principle 4.4.5.12) The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace but was found not fully adhered to.</p> <p>It was sighted during site visit to the labour quarters at Camp 8, Tetangga Akrab Estate, that graffiti depicting elements of sexual harassment were written on the water tanks.</p> <p>The estate management has no objection to the workers joining or forming some collective agreement forum as long as within the legal requirements.</p> <p>No children or young person are employed as seen in their records.</p> <p><u>Training and competency</u> It was sighted training programme for employees for year 2024 was made available in estate plan. The training to be included in the year 2024 list as below:</p> <p><u>Safety & health Training:</u> i.Safe chemical handling; ii.Work procedure in workshop; iii.Safe tractor operator training; iv.PPE usage; v.Manual operating procedures; vi.Fire extinguisher; <u>Environmental Training:</u> vii.Triple rinse; viii.Scheduled wastes management; ix.3R management awareness; <u>Company Policy briefing & Social aspect training:</u> x.MSPO policies, Complaint & grievances; <u>Estate operations training:</u> xi.Harvesting; xii.Manuring.</p> <p>Training records for:- <u>Tetangga Akrab Sdn Bhd:</u> (1)Work procedure in workshop & welding; 23/01/2024; (2) Safe tractor operator training;</p>	
--	--	---	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>19/02/2024; Trainer: Faizal; 11 attendees; (3) Awareness on importance of PPE; 27/01/2024; Trainer: Michael Fraizer; 10 attendees; (4) Empty chemical container usage prohibition; 13/02/2024; Trainer: Michael Fraizer; 7 attendees.</p> <p><u>Memaju Jaya Sdn Bhd:</u> (1)Estate operation; Manuring 26/02/2024 and Spraying 21/02/2024; Trainer: Joshua Jerukan; 3 attendees; (2)Harvesting & FFB evacuation; 12/01/2024; Trainer: Imban; 5 harvesters attended; (3)Company policy briefing & social aspect training; 28/02/2024; Trainer: Leo Denis; 21 attendees; (4)Safe chemical handling; 23/02/2024; Suardi trained by FS Stephen Kalong; (5)Environmental – oil spillage awareness; 18/02/2024; Trainer: Maxcaully; 3 attendees.</p> <p>Training needs of individual employees had been identified prior to the planning and implementation of the training programmes to provide the specific skill and competency required to all employees based on their job description. The Training Needs Analysis 2024 sighted.</p> <p>Training program 2024 covering major sectors including PPE training, harvesting, pruning, manuring and chemical spraying training.</p> <p>Annual Training Plan for year 2024 was available.</p>	
Principle 5	Environment, natural resources, biodiversity and ecosystem services	<p><u>Environmental management programme</u> Tetangga Akrab Group Environmental Policy is committed to protect its environment, and to fulfil the required commitments. The Policy was signed by the Director, Mr Tan Kim Ho on 1st December 2020.</p> <p><u>Tetangga Akrab Sdn Bhd</u> As per MSPO COMMITTEE of Tetangga Akrab Sdn Bhd., the estate has appointed Michael Frazier Anak Dabut as Environment Officer. Appointment letter was signed by Estate Manager, Muhammad Sahiaffe Bin Supilin dated 11/05/2023.</p> <p><u>Memaju Jaya Sdn Bhd</u></p>	Opportunities For Improvement (OFIs) and Minor Non-Conformity have been raised.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>Memaju Jaya Sdn Bhd has appointed Leo Ak Denis as its OSH Coordinator-Environment to deal with OSH and environmental matters.</p> <p>Tetangga Akrab Environmental management plan has been established.</p> <p>Tetangga Akrab Sdn Bhd has done its EIA for its project and approved by NREB as below: EIA Report for TA Oil Palm Plantation in Lot 131, Sg Kedup LD and Lot 2977 Melikin LD, Serian has been approved by NREB, vide: Ref: () NREB/6-4/182 dated 4th July 2000. Regular Water Quality was also done - EMR for TA Oil Palm Plantation in Lot 131, Sg Kedup LD and Lot 2977 Melikin LD, Serian, Oct-December 2023 (4th Qtr), Ref: NREB/600-1/2A/13.</p> <p>Memaju Jaya Sdn Bhd has also done the EIA for its project and approved by NREB: EIA Report for Memaju Jaya Oil Palm Plantation on Block A, B and C at Balai Ringin, Samarahan Division (now under Serian Division) has been approved by NREB, vide: Ref: (12) NREB/6-1/2A/59 dated 9th January 2012.</p> <p>Regular Water Quality monitoring was also done - EMR for Memaju Jaya Oil Palm Plantation on Block A, B & C at Balai Ringin, Samarahan Division for Oct-December 2023 (4th Qtr), Ref: NREB/6-1/2A/59. Based on the EMR, the water qualities were generally found to be good, with all parameters monitored within Class IIB of the NWQSM.</p> <p>Tetangga Akrab Group Serian Region Continual Improvement Plan 2024, Form: TA-L3-TM02/F02. TA group always prioritize sustainability activities in its management in accordance with mandatory requirements. Committed to focusing on the environment, safety & health, stakeholders consultation & workers' welfare, and also in the loop for new info & technology.</p> <p>TA GROUP – TASB Training Activities Year 2024 include all aspects. Based on Training records, the following trainings were organised:</p> <ol style="list-style-type: none"> 1)7th Feb 2024 – Fertilizer store management; 2)23rd Jan 2024 – Pengurusan Sisa terpakai 3)23rd Jan 2024 – Kesedaran pencegahan tumpahan minyak 4)7th Feb 2024 – Pengurusan stor bahan kimia. 	
--	--	--	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>TA GROUP – Melikin Region Estates (Memaju Jaya Estate) Training Activities Year 2024 include all aspects.</p> <p>Based on Training records, the following trainings were organized:</p> <ol style="list-style-type: none"> 1)30th Jan 2024 – Scheduled Waste management – 1 attendee; 2)30th Jan 2024 – Pengurusan bahan kimia – 1 attendee; 3)18th Feb 2024 – Oil spillage prevention awareness – 3 attendees. <p>TA Group has planned quarterly meeting on Environment as per Schedule of Meeting for Year 2024.</p> <p><u>Tetangga Akrab Sdn Bhd</u> Mesyuarat Alam Sekitar Ke-1 (2024) was held on 06/02/2024. The meeting was chaired by Estate Manager, Encik Muhammad Sahiaffe Bin Sapulin, and attended by 10 AJK/staff. Minutes & attendants list available & verified.</p> <p><u>Memaju Jaya Sdn Bhd</u> Mesyuarat Alam Sekitar Memaju Jaya Sdn Bhd & Kedup Jaya Sdn Bhd Ke-1 (2024) was held on 11/01/2024. The meeting was chaired by Estate Manager, Encik Jugah Ak Alal, and attended by 10 AJK/staff. Minutes & attendants list available & verified.</p> <p><u>N/C No.4: Opportunity For Improvement (OFI) (Principle 4.5.1.5)</u> Environmental training for staff and workers for both estates should include more workers/staff for greater awareness and multi-skills development.</p> <p><u>Efficiency of energy use and use of renewal energy</u> The use of diesel is closely monitored monthly/yearly as per its record, Tetangga Akrab Group, Melikin Region Estate Diesel usage, Doc. No. TA-L5-EN02.F01. The GHG emission is also monitored for Year 2023 (Jan-Dec 2023) based on Doc. No. TA-L5-EN01.F01.</p> <p>The management has encouraged the use of Solar power in TA estate to reduce diesel consumption.</p> <p>Tetangga Akrab Estates has just begun to install its Solar power system since 26/04/2023 for its main office as a trial. Based on its diesel consumption record, its diesel consumption appeared to be on decline.</p> <p><u>Waste management and disposal</u></p>	
--	--	--	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>TA Group – Serian Region Estate, Waste Management Plan 2024, Doc. No. TA-L1-EN 02 (updated 03/01/2024).</p> <p>A Waste management plan for 2024, as per TA Group – Serian Region, Doc. No. TA-L1-EN 02, dated 3rd Jan 2024, has been established, and being implemented in the estate.</p> <p>Types of wastes identified:</p> <ol style="list-style-type: none"> 1) Scheduled waste 2) Domestic waste 3) Agric waste 4) Industrial waste <p>Action plan & persons in-charge identified in the management plan.</p> <p>Empty pesticide containers were properly managed and some being recycled for other field operations for Tetangga Akrab Sdn Bhd.</p> <p>Scheduled wastes are properly managed and disposed as per sample of Consignment Notes: Consignment Notes for SW - CN No.00673.</p> <p><u>Memaju Jaya Sdn Bhd:</u></p> <p>-Scheduled wastes are properly managed and had been sent to TAPOM1 (TA Group of Companies) for final disposal.</p> <p>-Starting this year 2024, Imban Ak Jenang has been assigned to handle SW and the estate has nominated him to attend CepSwam training to be held on 22-26th April 2024.</p> <p>Likewise for Memaju Jaya Sdn Bhd, the SOP for Handling of Empty Chemical containers has been established. Empty chemical containers were properly managed with some being reused for field maintenance.</p> <p>Tetangga Akrab Sdn Bhd has its Dumping site for Domestic wastes disposal. The site was situated away from Housing area and far from any water course.</p> <p>Memaju Jaya Sdn Bhd has its Dumping site for Domestic wastes disposal. The site was situated away from Housing area and far from any water course.</p> <p><u>Reduction of pollution and emission</u></p> <p>As per its TA Group- Serian Region Estate, Doc. No. TA-L1-EN 03, Rev date: 1/3/2023: Identification and assessment of waste & pollutions, including domestic, SW & Agriculture wastes have been done.</p>	
--	--	---	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>An action plan to reduce identified significant pollutants and emissions has been established, but not effectively implemented.</p> <p><u>N/C No. 5; MINOR (Principle 4.5.4.2)</u> An action plan to reduce significant pollutants and emissions have been established but not effectively implemented. Based on site inspection to labour quarters at Block 2 at Memaju Jaya Estate, traces of open burning of domestic wastes were detected.</p> <p><u>Natural water resources</u> TA Group, Serian Region, Doc. No. WMP.01, date 05/01/2022; Water Management for estate & Palm oil Mill, 2022 prepared by Group MSPO incharge, and updated 04/02/2022.</p> <p>Rain water harvesting are practised to supply water for domestic consumption.</p> <p>Regular Water Quality was done, and the latest EMR for <u>TA Oil Palm Plantation</u> in Lot 131, Sg Kedup LD and Lot 2977 Melikin LD, Serian, is Oct-December 2023 (4th Qtr), Ref: NREB/600-1/2A/13. Based on the EMR water quality analysis, the water quality results were within or slightly exceeded Class IIB of the NWQSM, except for COD, TCC and FCC.</p> <p>Regular Water Quality monitoring was also done - EMR for <u>Memaju Jaya Oil Palm Plantation</u> on Block A, B & C at Balai Ringin, Samarahan Division for Oct-December 2023 (4th Qtr), Ref: NREB/6-1/2A/59. Based on the EMR, the water qualities were generally found to be good, with all parameters monitored within Class IIB of the NWQSM.</p> <p>Riparian zones are well maintained along main water course.</p> <p>No bore well and dam constructed in the estate areas.</p> <p><u>Status of rare, threatened, or endangered species and high biodiversity value area</u> Tetangga Akrab Group- Melikin Region Estate, Form No. TA-L5-EN03.F01, Wildlife identification updated 09/03/2024. Several wildlife were sighted and reported from certain areas and blocks.</p> <p>Signage of "Larangan Memburu" and posters of protected species of wildlife and plants available and displayed at estate Notice</p>	
--	--	--	--

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit


		<p>Board to create awareness among the estate community.</p> <p><u>Tetangga Akrab Sdn Bhd:</u> Greater details on the identification and conservation areas of high conservation value areas are required as the estate is adjacent to Hutan Simpan Gunung Apeng (Kerjasama Malaysia-Japan) and bordering the Indonesian border.</p> <p><u>Memaju Jaya Sdn Bhd:</u> Greater details on the identification of protected wild life and high conservation value areas should be undertaken as the estate has not fully planted its land area, partly due to topography.</p> <p><u>N/C No.6; Opportunity For Improvement (OFI) (Principle 4.5.6.1)</u> Greater details on the identification of protected wildlife and High Conservation Value areas should be undertaken for both estates, as Tetangga Akrab Estate is bordering the Hutan Simpanan Gunung Apeng, whereas for Memaju Jaya Estate, some areas were not developed due to topography.</p> <p>No RTE species reported or sighted in the estate to-date.</p> <p><u>Zero burning practices</u> The estate implements its Zero burning Policy, which was signed by Mr Tan Kim Ho, Director and dated 1/12/2020.</p> <p>The TA estate will adhere to its Zero burning policy and will not undertake any open burning for its replanting later.</p> <p>Controlled Open Burning Permit granted by NREB for land clearing. Open burning for solid wastes is not allowed.</p>	
Principle 6	Best practices	<p><u>Implementation of standard best practices / Site management</u> The Tetangga Akrab Group Plantation Manual Sdn Bhd established 02/11/2020 outline the best management practices.</p> <p>The estate of Tetangga Akrab Sdn Bhd are of inland mineral soils mixed with clay and of undulating terrain. Meanwhile, for Memaju Jaya Sdn Bhd lands comprise of mineral (Saratok, Sedong & Nyalau series) and alluvial (Seduau series) soils on undulating to moderately sloping hills.</p> <p>The estate had maintained a visual identification/reference system for each</p>	Complied.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

		<p>established field/block and was done by painting the block number (as signboard) and mainly at the field road junctions and maps established. Written on are the block no., Year of planting & hectareage of area and source of seedling.</p> <p><u>Economic and financial viability plan</u> A Business Plan & Strategy for the Tetangga Akrab group (TAG) was sighted which showed the plan for the whole group comprising 9 estates and 2 mills with a combined hectareage of 12,686.07 Ha and founded in 1998.</p> <p>Replanting has not yet been planned though the palms are more than 20 years old.</p> <p>The budget provisions covered activities for upkeep, cultivation, harvesting & 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>The achievement of goals and objectives are regularly monitored, periodically reviewed and documented.</p> <p><u>Transparent and fair pricing dealing</u> All pricing mechanism arrangements are effectively implemented and documented. Payments were shown computed accordingly based on their check roll records.</p> <p>Tetangga Akrab Sdn Bhd sell their FFB to Tetangga Akrab's own palm oil mill that is Tetangga Akrab Palm Oil Mill or TAPOM1. While, Memaju Jaya Sdn Bhd sell their FFB to Highlands Cultivation Sdn Bhd.</p> <p><u>Contractor</u> The contractor is Teck Joon Transport Sdn Bhd who transports the FFB from the estates to the mill. There is a valid contract agreement between both parties.</p>	
Principle 7	Development of new plantings	<p>Not Applicable. Note: the whole Principle 7 is not applicable for this audit as new planting in the plantation areas is yet to be carried out.</p>	Not Applicable.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

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 <i>(Please tick the certification you are currently certified)</i>			
	ISO 9001		HACCP
	EMS 14001		RSPO
	OHSAS 18001/ISO 45001		ISCC
	ISO 22001	x	Others: MS2530-3
	None		

4.7 AUDIT SUMMARY AND RECOMMENDATION

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

The audit team recommends that, MSPO certificate to be maintained by submission and accept the corrective action plan and evidence of NCRs within the stipulated time frame to **Tetangga Akrab Sdn Bhd (Serian Region Estates)**.

MSPO Certification Summary Report

	Company Name:	Tetangga Akrab Sdn Bhd (Serian Region Estates)
	Certifying Unit:	(1) Tetangga Akrab Sdn Bhd (465622-M) (2) Memaju Jaya Sdn Bhd (812386-W)
	Client Number:	NSC-77-03-22/MSPO(2)
	Audit Type:	Group / Re-Certification Year 6 Audit

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



.....
(Jeffrey Denis Ridu)

Lead Auditor

Date: 17/04/2024

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
Tetangga Akrab Sdn Bhd (Serian Region Estates)**



.....
(Adeline Stefanie)

Head of Compliance and Sustainability Department

Date: 19th April 2024.

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