

**NESUS CERTIFICATION SDN BHD**



# **MSPO CERTIFICATION SUMMARY REPORT**

FOR


**TIASA CEMERLANG SDN BHD** (908524-V)

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

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**MSPO Certification Summary Report**

	Company Name:	Tiasa Cemerlang Sdn Bhd (908524-V)
	Certifying Unit:	Tiasa Cemerlang Sdn Bhd
	Client Number:	NSC-73-01-22/MSPO
	Audit Type:	Individual / Surveillance 2 Year 3 Audit

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**MSPO Certification Summary Report**

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**Abbreviations**

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

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**1. INTRODUCTION**

**Tiasa Cemerlang Sdn Bhd** has commissioned Nesus Certification Sdn Bhd to conduct annual **Surveillance 2** 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 2** 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 **Tiasa Cemerlang 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 2 Year 3</b>	<b>20<sup>th</sup> - 21<sup>st</sup> February 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>Jiram Sidu;</b> Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Science and Rural Resources and Environmental Policy (UK), BSc (Hons) Social Science (USM); More than 40 years experience in agriculture and environment management field; Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.

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<b>Clients Review:</b>	Mr Loo Siong Ching	<b>Date:</b>	26/04/2024
<b>Peer Reviewer 1:</b>	-	<b>Date:</b>	-
<b>Peer Reviewer 2:</b>	-	<b>Date:</b>	-
<b>Certification Decision Panel:</b>	Monica Mone lubong	<b>Date:</b>	03/05/2024
<b>Approved by CM:</b>	Dickens Anak Mambu	<b>Date:</b>	03/05/2024

**5 Years Audit Programme**

Planned month & year	S1 Date: 22/02/22	S2 Date: 25-26/03 /22	SA1 Date: 17/05/23	SA2 Date: 17/05/24	SA3 Date: 17/05/25	S4 Date: 17/05/26	RA Date: 17/01/27
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"/>
<b>4.1 Management Commitment &amp; Responsibility</b>							
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"/>
<b>4.2 Transparency</b>							
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"/>
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"/>
<b>4.3 Compliance to legal requirements</b>							
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"/>
<b>4.4 Social responsibility, health, safety and employment condition</b>							
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"/>
<b>4.5 Environment, natural resources, biodiversity</b>							
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"/>

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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"/>
<b>4.6 Best practices</b>							
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"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.7 Development of new planting (not applicable)</b>							
4.7.1 High biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Note:**

## Legend:

☒ - plan to cover & covered

S1 - Stage 1

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


☐ - for uncover

S2 - Stage 2

RA - Reassessment (4 months before certificate expiry)

Audit Stage	S1	S2	SA1	SA2	SA3	SA4	RA
Year	1	1	2	3	4	5	6
Plan	22/02/2022	25-26/03/2022	17/05/23	17/05/24	17/05/25	17/05/26	17/01/27
Actual	22/02/22	25-26/03/22	19-20/05/23	20-21/2/24			
Team Leader	Dickens Mambu	Jiram Sidu	Jeffrey Denis Ridu	Jeffrey Denis Ridu			
PR 1	-	Rohanna Parilla	-	-			
PR 2	-	Ting Moi Ngie	-	-			

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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 2** audit was conducted on **20<sup>th</sup> - 21<sup>st</sup> February 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 1** 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 **Tiasa Cemerlang Sdn Bhd** on **20<sup>th</sup> - 21<sup>st</sup> February 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Tiasa Cemerlang Sdn Bhd** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

**Tiasa Cemerlang Sdn Bhd** started planting in year **2020**. **Tiasa Cemerlang Sdn Bhd** is an oil palm plantation with an area of **1,594.00 hectares**. **Tiasa Cemerlang Sdn Bhd** will apply the certification of MS2530-3:2013 as the organization is committed to become a Sustainable Palm Oil producer.

Table 1: Information of Estate Being Audited

Name of Organization	Location	Coordinates	
		Lat.:	Log.:
Tiasa Cemerlang Sdn Bhd	<b>Office location:</b> No. 63, 2 <sup>nd</sup> Floor, Kueh Hock Kui Commercial Centre, Jalan Tun Ahmad Zaidi Adruce, 93150 Kuching, Sarawak.	-	-
	<b>Site location:</b> Lot 14, Block 15, Pasai-Siong Land District, Sibul, Sarawak.	2.509281	111.988961

Table 2: Supply Base Area Statement

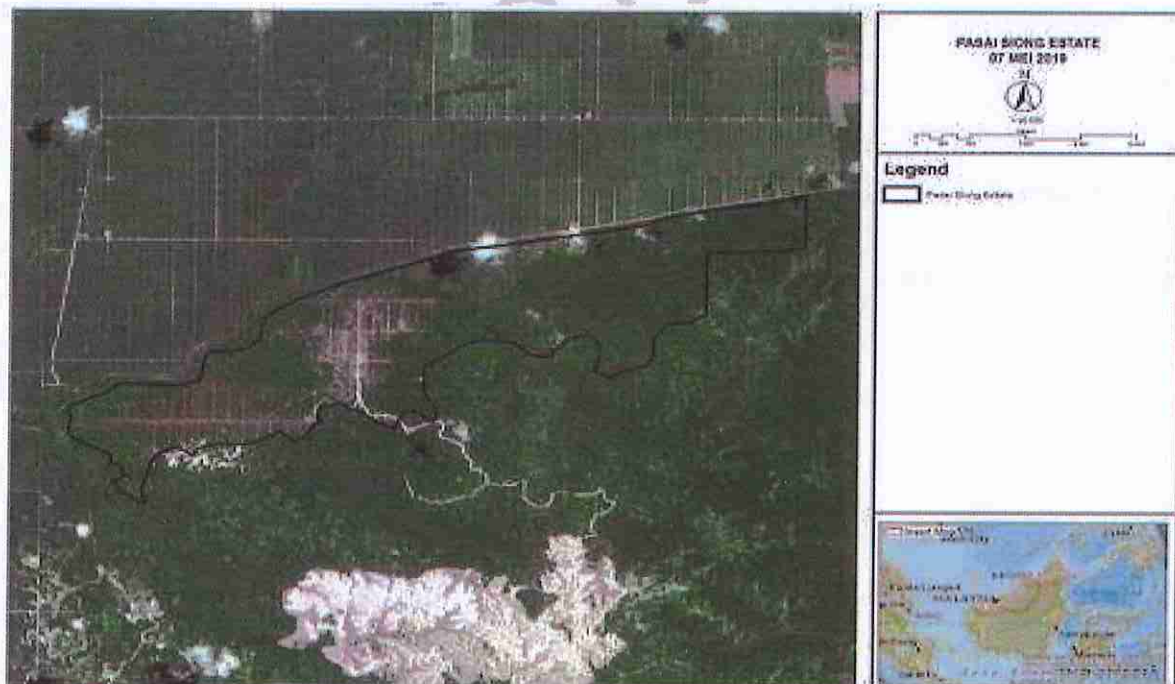
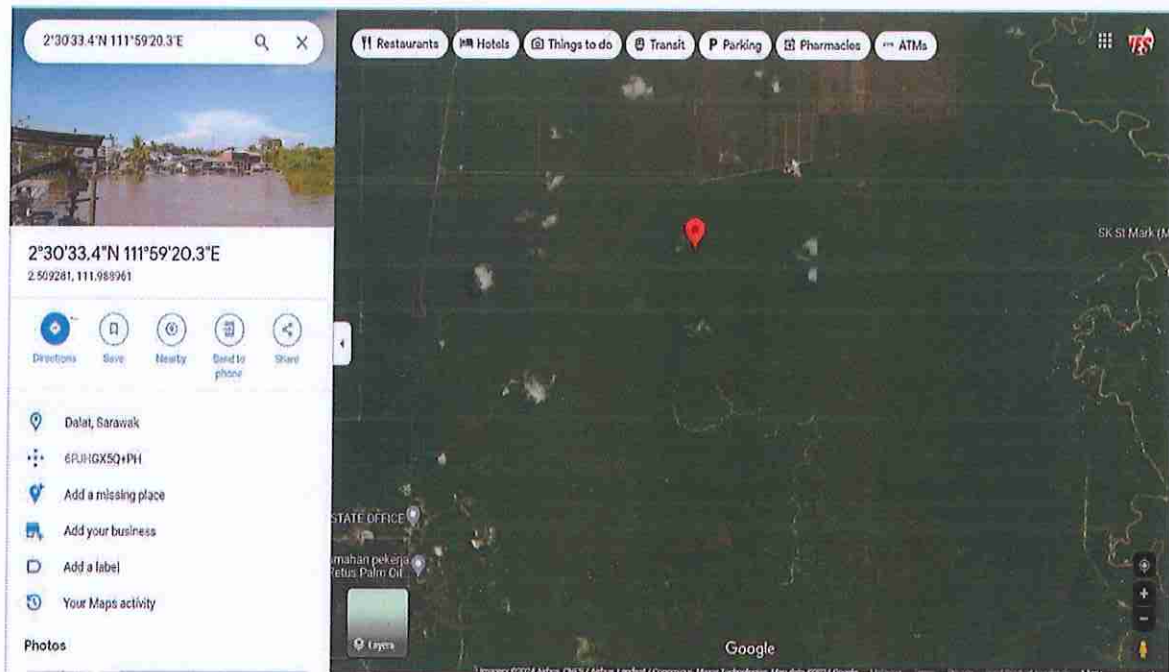
Area Statement (Ha)				
Estate	Titled & Certified Area (Ha)	Planted (Ha)	Conservation/ HCV (Ha)	Others (Ha)
Tiasa Cemerlang Sdn Bhd	1,461.29	1,461.29	0	0

Table 3: FFB Production


Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Tiasa Cemerlang Sdn Bhd	NIL	2,590

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**Location Map of the Production Unit****Tiasa Cemerlang 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 2**

The **Surveillance 2** audit was conducted on **20<sup>th</sup> - 21<sup>st</sup> February 2024**.

During the **Surveillance 2** audit, there were **0 Major, 0 Minor and 3 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 **Tiasa Cemerlang Sdn Bhd** to provide comments. As at audit date on **20<sup>th</sup> - 21<sup>st</sup> February 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Tiasa Cemerlang Sdn Bhd

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Contractor: Double Dynasty Sdn Bhd	The contractor face no problem in dealing with the estate.	There is a two way communication.
Government Agency: MPOCC	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.
Worker Representative: Employee	Happy with workplace and remuneration.	Estate always focuses on employee welfare and well being management.
Local Community/ Neighbouring Villages: Tuai Rumah	Have good relationship with the estate. There is a two-way communication where discussion on issues can be amicably done.	Maintain the good rapport with surrounding local communities.

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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>	<p><b>Management Commitment &amp; Responsibility</b></p> <p><b>Policy on Implementation of MSPO</b>            The Estate has established its Sustainability Policy Doc Ref: TCSB-POL SP Version 1.0 dated 03/01/2022, The policy was signed by its Director, Ms Yvonne Foi Nyuk Ngo. A revision dated 08/01/2024.</p> <p>The policy statement has emphasized their commitment to ensure continual improvement in the management of FFB production. All policies displayed at main display board &amp; verified during the audit.</p> <p>There are other policies:            (1) Environment &amp; Biodiversity Policy – TCSB-POLEBP ver 1.0 revised 08/01/2024;            (2) Minimum Wage Order 2022;            (3) Occupational Safety &amp; Health Policy – TCSB-POLOSH ver 1.0;            (4) Respecting Human Rights Policy – TCSB-POLHRP ver 1.0;            (5) Zero Burning Policy – TCSB-POLZB ver 1.0.</p> <p><b>Internal Audit</b>            Internal audit has been planned to be conducted annually. The latest MSPO internal audit was conducted on 06/02/2024 by Internal auditor, Mr Loo Siong Ching and acknowledged by Mr Abdullah Chomba, Estate Manager.</p> <p>The SOP for Internal audit was established (TCSB-PROC-IA Ver 1.0) dated 03/01/2022. The results of MSPO internal audit was documented in Tiasa Cemerlang Sdn Bhd Audit Summary Report dated 06/02/2024.</p> <p><b>Management Review</b>            Management Review Procedure Ref: TCSB PROC-MR Ver 1.0 was established 03/01/2022.</p>	Complied.

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		<p>Management review meeting was conducted on 07/02/2024 to discuss on the findings of Internal Audit. The Management Review was signed by Ms Yvonne Foi, Director and acknowledged by the EM.</p> <p><b>Continual Improvement</b> Continual Improvement Plan doc control no: TCSB-FMT-CIP ver. 2.0 includes Legalization of workers, MSPO certification, Safety, best practices, environmental, Covid-19, MSPO Documents, Improvement on temporary structures and Audit findings.</p> <p>No new information and techniques. Necessary resources will be provided for training whenever required. Under Company budget for Year 2024, Tiasa Cemerlang has allocated certain budget for MSPO preparation &amp; Certification.</p>	
<b>Principle 2</b>	Transparency	<p><b>Transparency of documents relevant to MSPO requirements</b> The management has established its Procedure for Transparency &amp; Traceability, TCSB SOP-TR Version 2.0, (Revised 8 January 2024), which include managing effective internal &amp; external consultation &amp; communication and responding to consultation &amp; communication from interested stakeholders.</p> <p>The management has no restriction in providing the information to any of its stakeholders, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcome.</p> <p><b>Transparent method of communication and consultation</b> Newly appointed Estate Manager, Mr Abdullah Bin Chomba, has been appointed as a Social Liaison Officer and Environmental Officer to deal with communication and consultation with stakeholders, including public requests for information and environmental related matters. His appointment letter was signed by Director, Ms Yvonne Foi Nyuk Ngo dated 08<sup>th</sup> January 2024.</p> <p>The list of stakeholders was available &amp; updated on 08<sup>th</sup> January 2024.</p> <p>Stakeholders engagement and notification on MSPO has been done via email as verified below: 1. Emails to all external stakeholders, including MPOB, MPOCC, NREB, SFC, environmental consultants, nearby estate</p>	Complied.

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		<p>(Tradewind), local community (as represented by TR Kunyong – 019-8392663); Collection Centre (Ada Tenaga Sdn Bhd; 2.All Emails dated 15 February 2024 was sent by Mr Loo Siong Ching, Senior General Manager, Group Operations</p> <p><b><u>Traceability</u></b> The management has established its Procedure for Transparency &amp; Traceability, TCSB SOP-TR Version 2.0, Rev, 08<sup>th</sup> January 2024 to comply with traceability requirements.</p> <p>The management shall conduct its regular inspection as per the traceability system. It was noted that the estate has just started its scout harvesting since October 2023, and records of FFB delivery &amp; sales to collection center verified.</p> <p>The management has appointed Estate Clerk, Ms Alivesia Tiong as a Traceability officer to monitor the traceability system. Appointment letter was signed by Yvonne Foi Nyuk Ngo, Director, dated 8 January 2024.</p>	
<b>Principle 3</b>	Compliance to legal requirements	<p><b><u>Regulatory requirements</u></b> The estate is operating in compliance with the applicable local, state, national and ratified international laws and regulations. Mr Loo Siong Ching, Sr Manager Group Operation will take charge of the legal register.</p> <p>Procedure for Legal, TCSB-PROC-LR Version 1.0, Rev. 8 Jan 2024 and Legal Register, TCSB-LGR Version 1.0, dated 8 January 2024 have been established and implemented.</p> <p>All operations are in compliance with the applicable local, state, national laws &amp; regulations.</p> <p><b><u>MPOB License:</u></b> No.: 622061002000 Hectarage: 1,461.29 Validity: 08<sup>th</sup> August 2023 - 31<sup>st</sup> July 2024</p> <p>The Legal Register was updated on 08<sup>th</sup> January 2024 and available for review. The updated register included new laws &amp; regulations, including its amendments</p> <p>The applicable laws identified and recorded in the legal register included Pesticides Act 1974 and Regulations, Environmental Quality Act and Regulations 1974, Factories and Machinery Act and Regulations, 1967,</p>	Complied.

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		<p>Occupational Safety and Health Act 1994, Employment Act 1955, Children and Young Persons (Employment) Act 1966, MPOB Regulations (Licencing) 2005, Sarawak Labour Ordinance, MPOB licensing Regulation 2005, Protection of Public Health Ordinance 1999, Employment Insurance System Act 2017 and Minimum Wages Order 2022. The acts and its regulations were evaluated for compliance annually.</p> <p>Mr Loo Siong Ching was appointed as the legal officer with appointment letter dated 03<sup>rd</sup> January 2023, signed by Ms Yvonne Foi Nyuk Ngo, Director. The duties as stated in the appointment letter are to identify and record in the register, all laws applicable to the oil palm operations and their compliance status. He is also responsible to update the legal register as and when there are any new amendments or any new regulations coming into force.</p> <p><b><u>Legal land use rights</u></b> The estate land areas are formerly logged over areas and State land under Provisional lease. Legal perimeter boundary markers were available and sighted on the ground.</p> <p>Not encumbered NCR land as the areas were formerly logged over areas.</p> <p><b><u>Customary rights</u></b> There is no issue or encumbered by customary rights in the estates.</p> <p>The estate will respond according to the Complaints/Grievance Mechanism should any cases arise.</p>	
<b>Principle 4</b>	Social responsibility, health, safety and employment condition	<p><b><u>Social Impact Assessment</u></b> The Social Impact Assessment (SIA) procedure for Tiasa Cemerlang Sdn Bhd Ref: TCSB PROC-SIA 1.0 was established 03<sup>rd</sup> January 2022.</p> <p>The Social Impact Assessment (SIA) report for Tiasa Cemerlang Sdn Bhd was sighted. The Social Impact Assessment (SIA) report for Tiasa Cemerlang Sdn Bhd was sighted and done in 2019. Local community assessed were Rh. Kunyong, Rh. Ambi &amp; Rh. Jimbun.</p> <p><b><u>Complaints and grievances</u></b> Complaint and grievance procedure Doc Ref TCSB PROC-CG 1.0 established on 03/01/2022.</p> <p>Currently, No complaint received from stakeholders.</p>	Opportunity For Improvement (OFI) has been raised.

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		<p>The established grievance procedures specifies the estimated time 14 days from the date that the SLO receive the complaint to review the complaints and shall be taken for each of the process to be addressed before proceed to the subsequent process until resolved.</p> <p>In order to ease the employees and relevant stakeholders to lodge the complaint, the complaints and grievances logbook is available at the office, which is near to the labour quarters.</p> <p>Briefing on Complaint and grievance procedure was incorporated in the stakeholders engagement through letters or emails to the stakeholders.</p> <p><b><u>Commitment to contribute to local sustainable developments</u></b></p> <p>CSR done by Tiasa Cemerlang include constructing a bridge to ease the entering into the estate area in which is benefiting the nearby longhouses.</p> <p><b><u>Employees safety and health</u></b></p> <p>Tiasa Cemerlang Sdn Bhd has established a Safety and Health Policy Doc Ref: TCSB-POL OSH The policy has been signed by Director on 30<sup>th</sup> December 2019. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, use of PPE, safety meetings, etc. The OSH policy is displayed at the notice board and safety signages are erected at numerous places. The policy has been communicated to workers through briefing and training.</p> <p>The HIRARC documents for Tiasa cemerlang Ref: TCSB-DOC-HIRARC Ver 1.0 are available and formalized on 03<sup>rd</sup> January 2022. The estate had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The HIRARC covers all activities.</p> <p>Training Plan 2024 for Tiasa cemerlang Sdn Bhd Doc No: MSPO TNG1 Ver 1.0 sighted. Training on HIRARC &amp; control in the various activities carried out on 05/11/2023 and 03/12/2023.</p> <p>Estate have provided PPEs to their employees such as safety helmets, gloves relevant to the work handled by the workers. Records of PPE issuance for the estate was sighted as follows: Bukiah, maintenance</p>	
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		<p>signed 14/10/2023; 4 carpenters signed 03/10/2023; Sarapuddin, Mandor signed 19/05/2023; Reza, Harvester signed 18/11/2023; Training done by Gebriel.</p> <p>Procedure was documented in Chemical Handling Procedure Doc Ref: TCSB PROC-CH 2.0. established 03<sup>rd</sup> January 2022. Triple Rinse Procedure is also documented in the Chemical Handling Procedure. Safety Data Sheet (SDS) was available at point of use for each chemical.</p> <p>The Safety and Health Organization chart sighted established 08/01/2024 chaired by the Estate Manager, Mr Abdullah Chomba. The Safety Officer and Assistant for Tiasa Cemerlang is Mr Ting Keng Fui and Mr Gebriel Gubin. Sighted appointment letters dated 03/01/2023, signed by the Senior GM Group Operations, Mr Loo Siong Ching. The Appointment letter for chairman, Mr Abdullah Chomba, the new incoming EM was on 08/01/2024.</p> <p>The management was conducted regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded. The safety &amp; health meeting Qtr 4 dated 03/12/2023, with minutes of meeting and attendance seen. The committee has a total of 14 members.</p> <p>The procedures for accident and emergencies has been established. Doc Ref: TCSB PROC-AIR ver 1.0 dated 03/01/2022. There are formation of ERP Team &amp; ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees. They include emergencies relating fire, explosion, oil spillages &amp; chemical spillages.</p> <ul style="list-style-type: none"> <li>• The estate had procedures for handling of fire, chemical spillage &amp; motor vehicle, first aid team.</li> <li>• There are formation of ERP Team &amp; ERP for all the identified incidences.</li> <li>• ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein.</li> </ul> <p>First Aid boxes were available and inspection checklist seen Ref: TCSB-PROC-EPR. Fire fighting equipment list (Ref: TCSB-PROC-EPR) dated 08/02/2024. 12 nos.</p>	
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		<p>fire extinguishers expiring on 18/04/2024.</p> <p>Currently no accident had been recorded. The JKPP 8 for Tiasa Cemerlang Sdn Bhd for year 2023 has been submitted on 19/01/2024. Reference No: JKPP 8/168203/2023. Total hours worked in 2023: 108,000; Average no. of workers: 45.</p> <p><u>N/C No. 1: Opportunity For Improvement (OFI) (Principle 4.4.4.2)</u> It would be an improvement to amend the following:</p> <p>(1) The attendees for the safety and health committee meeting to be attended only by appointed members, which should be 14 and not 22 which had included the first aid and emergency response teams.</p> <p>(2) Environmental issues to be discussed in the environmental committee meeting.</p> <p>(3) SDS for Metrufon to be updated as record showed date was 12/07/2012.</p> <p><b><u>Employment conditions</u></b> Tiasa Cemerlang Sdn Bhd has established a Respecting Human Rights Policy with regards to human rights &amp; workplace. The policy has been signed by Director on 03<sup>rd</sup> January 2022.</p> <p>The management adhere to the following principles of Freedom of association and right for collective bargaining, prohibition on all forms of forced labor, prohibition of child labor, prohibition of discrimination in respect of employment.</p> <p>Additional in the Respecting Human Rights Policy – Equal opportunity &amp; no discrimination:</p> <p>(1) Triangular employment arrangements;</p> <p>(2) Whistle Blowers Protection Act 2020 (Act 711);</p> <p>(3) Ethical Conduct Policy – MACC Act 2009.</p> <p>Tiasa Cemerlang Sdn Bhd has established a Respecting Human Rights Policy. The policy has been signed by Director on 03<sup>rd</sup> January 2022. Management is committed to provide fair and equal employment opportunities for all employees regardless of race, religion or sex. Interviews with migrant workers and female employees confirm that there is no evidence of any form of discriminatory practices by the estates.</p> <p>Estate have followed the Sarawak Labour Ordinance (Ch. 76) Act. The payment to workers for work done are through payment vouchers. It was found that the wages have met minimum wage rate. Based on</p>	
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	<p>interview with the workers, it is observed 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.</p> <p>Besides housing benefits, other forms of social benefits were offered by the employer to employees, their families or the community are incentives for good work performance, medical care and health provisions were verified. Estate gives each workers drinking water and food every week.</p> <p>Tiasa Cemerlang Sdn Bhd has established a Respecting Human Rights Policy Ref: TCSB-POL-HR Ver 1.0 dated 03<sup>rd</sup> January 2022 under Human Rights &amp; Workplace which promote a safe, healthy and harmonious working environment that is free of sexual harassment.</p> <p>The management adhere to the following principles of freedom of association and right for collective bargaining. Currently there are no trade union in the estate. However there is a worker representative which help to negotiate with management if any issue arise on work conditions.</p> <p>Tiasa Cemerlang Sdn Bhd has established a Policy Statement for No Child labour Ref: TCSB-POL-CL Ver 1.0 dated 03/01/2022, signed by director.</p> <p><b><u>Training and Competency</u></b> A formal training programme FY2024 covering aspects of estate operation were established. Review of the planned and implemented MSPO training at estate include among others the following through circulation:</p> <p>(1)15/11/2023 - Forced /Child labour; 21 attendees; (2)03/12/2023 - Forced/Child labour; 22 attendees; (3)05/11/2023 - HIRARC training; 21 attendees; (4)03/12/2023 - OSHA training; 22 attendees; (5)05/11/2023 - PPE training; 21 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. Observed that the continuous training was established in the yearly training program.</p>	
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<b>Principle 5</b>	Environment, natural resources, biodiversity and ecosystem services	<p><b><u>Environmental management programme</u></b></p> <p>Tiasa Cemerlang Sdn Bhd has established its Environmental &amp; Biodiversity Policy, Ref: TCSB-Pol EBP Version 1.0 dated 3 Jan 2022. Its Sustainability Policy, Ref: TCSB-Pol SP Version 1.0 dated 3 Jan 2022 and Zero Burning Policy, TCSB-ZB Version 3 Jan 2022 are also available for review.</p> <p>Under its Environmental Policy, the Estate is committed towards environmental protection in respect of its operation.</p> <p>The estate has established its Environmental Management Plan, based on its Environmental Aspect and Impact Analysis (EAIA) (Ref: TCSB-WS-EAEI Version 1.0) Reviewed 08 January 2024 done for all operations and activities, including identification of potential pollutants, mitigation plans and persons responsible to monitor the relevant issues.</p> <p>Environmental Improvement Plan is incorporated into the EAIA. Significant environmental impact was derived from the environmental impact evaluation. Those activities evaluated as significant were then monitored using the mitigation measure established for each activity where the significant impacts occurred. A program to promote positive impacts are included in its continual improvement plan.</p> <p>Annual Training Plan for Year 2024 has been prepared, TCSB MSPO TNG1, Version 1.0, dated 08/01/2024. The training plan for various aspects include environmental training.</p> <p>Based on training record, the training on environment was conducted on 19/01/2023 and another on 15/11/2023. The training included awareness on MSPO Environmental policy, SW management, Domestic waste management, buffer zone management and awareness on biodiversity with 21 workers attended.</p> <p>The estate organized regular meeting with its employees on environment. The last meeting cum training on environmental matters was held on 19/01/2023 at estate office. The meeting-cum-training was conducted by Estate Manager, Mr Ting Liong Kwai, but no proper minutes prepared.</p> <p><b><u>N/C No.2; Opportunity For Improvement (OFI) (Principle 4.5.1.6)</u></b>  <b>A proper minutes of meeting should be</b></p>	Opportunity For Improvement (OFI) has been raised.
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		<p>prepared which include agenda or matters discussed, decision and actions to be taken.</p> <p><b><u>Efficiency of energy use and use of renewal energy</u></b></p> <p>The Estate has established its SOP on Energy Management, SOP TCSB Principle 5 – Energy management, Rev. 08/01/2024 to ensure that the consumption of non-renewable energy is closely monitored.</p> <p>The estate has just started its scout harvesting in October 2023.</p> <p>Diesel usage is mainly for its Genset, and the estate is planning to establish a proper Skid Tank for diesel once the estate is in production.</p> <p>The estate is planning to use Solar lights for labor quarters only.</p> <p><b><u>Waste management and disposal</u></b></p> <p>Waste Management Plan &amp; procedure is documented in its SOP, Ref:TCSB-SOP-WM version 1.0, Rev, 08/01/2024.</p> <p>All waste products and sources of pollution identified and documented and the wastes were identified as general, recyclable and scheduled wastes.</p> <p>It had listed the waste product, sources of pollution, mitigation measures, target, and person responsible. Among the wastes that were identified include domestic wastes from household, empty chemical containers.</p> <p>Waste Management Plan &amp; procedure is documented in its SOP, Ref:TCSB-SOP-WM version 1.0, Rev, 08/01/2024. Domestic wastes were properly managed as all solid waste have regularly collected from labour for disposal to its designated dumping site. Dumping site is located far from living qtrs. and from any water course.</p> <p>The estate has established its Procedure for Chemical Handling, including Triple Rinse Procedure. Empty pesticide containers will be disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health.</p> <p>The estate still used its temporary workshop for minor repair and servicing its vehicles and machinery. A new workshop and store will be built once the estate is fully in production.</p>	
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		<p>Domestic wastes are regularly collected and disposed to its dumping site, which is properly managed and located far from its living qtrs. and water body.</p> <p><b><u>Reduction of pollution and emission</u></b> Assessment of all polluting activities were included in the EAIA, reviewed on 08/01/2024.</p> <p>The estate has its Environmental SOP, TCSB EAEI, Rev. 08/01/2024, which include Environmental Management Plan and Action Plan to reduce identified significant pollutants.</p> <p><b><u>Natural water resources</u></b> The estate has established its Natural Water Resources Procedure, Ref: TCSB-PROC-NWR version 1.0, Rev. 8 Jan 2024, which include its water management plans for pollution prevention and water resources management. Workers were advised to conserve water. Water from process was reused for cleaning. Water from triple rinsing of pesticide containers was reused for spraying.</p> <p>Rainwater harvesting using tanks are used for water supply for Domestic Use.</p> <p>Riparian and Buffer zone were maintained and established properly - Estate continues to protect its water courses and wetlands including maintaining and restoring appropriate riparian buffer zones.</p> <p>Water quality monitoring is done regularly by its environmental consultant. The latest EMR for Tiasa Cemerlang Oil palm Plantation is the 4th Qtr (Oct-December 2023), Ref: NREB/6-1/2D/67.</p> <p>Based on the report, some of water qualities exceeded Class IIB of the NWQSM, including pH, DO, BOD &amp; COD. These were largely due to peat swamp discharge. Generally, water sampling had not detected any major pollution effects from plantation.</p> <p>No bore well and dam for water supply was observed.</p> <p><b><u>Status of rare, threatened or endangered species and high biodiversity value area</u></b> Biodiversity Assessment has been reviewed, based on its Procedure for Biodiversity &amp; Ecosystem, Ref: TCSB Biodiversity, Rev. 08/01/2024.</p>	
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		<p>Biodiversity and ecosystem assessment has also been included in its EIA Report.</p> <p>To date, no RTE species reported at the estate, and any reported cases will be handled accordingly based on its procedure for Biodiversity &amp; Ecosystem.</p> <p>Proper signage on prohibiting, hunting and fishing have been made at strategic places.</p> <p><b><u>Zero burning practices</u></b> The estate has its Zero Burning policy, Ref: TCSB-ZB version 1.0, 03<sup>rd</sup> January 2023, and it is being practised and complied by the estate.</p> <p>Based on the field visit, there was no sign of open burning in its planting activity.</p>	
<b>Principle 6</b>	Best practices	<p><b><u>Implementation of standard best practices / Site management</u></b> SOP for best practices for Tiasa Cemerlang Sdn Bhd Ref: TCSB-SOP-BP 1.0 established 03<sup>rd</sup> January 2022.</p> <p>Good Agricultural Practice Ref: TCSB-SOP-GAP 1.0 which covers harvesting Oil Palm, nursery and manuring.</p> <p>The estate has established blocks but yet to put up signboards on the ground.</p> <p><b><u>N/C No.3; Opportunity For Improvement (OFI) (Principle 4.6.1.1)</u></b> The Standard Operating Procedures have not been updated to reflect changes in estate practices. An example is on the type of harvesting methods and use of chemicals for weeding.</p> <p>Based on the soil texture of the soil samples taken from 10 locations and also the lab analysis of loss on ignition, it can be confirmed that the soil within the concession area is categorized as NOT a muck nor peat as classified and defined by RSPO Peatlands Working Group 2 (PLWG-2).</p> <p>Preparation of the area involved roads &amp; drains as it is dominated by a flat &amp; low lying area with some subdued low hills coming from the southern fringes.</p> <p><b><u>Economic and financial viability plan</u></b> The document on Financial Viability of the project was made available for Tiasa Cemerlang Sdn Bhd.</p> <p>The 2024 Budgeted P&amp;L seen which shows Target FFB for 2024: 2,590 MT; Hectarage:</p>	Opportunity For Improvement (OFI) has been raised.

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		1,727 Ha; YPH: 1.5 MT/Ha.  No replanting program yet as estate has just been developed and first planting in 2020.  Estate has just been established and just started some scout harvesting.  <u><b>Transparent and fair pricing dealing</b></u> Estate has just been established.  <u><b>Contractor</b></u> The contractor is Double Dynasty Sdn Bhd which deals with plantation development works at Tiasa Cemerlang Sdn Bhd. Work carried out are verified and auditable.	
<b>Principle 7</b>	Development of new plantings	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.	Not Applicable.

Based on the audit, it was apparent that:

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

**4.5 PREVIOUS AUDIT FINDINGS – IF APPLICABLE**


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

**4.6 EXISTING CERTIFICATION**

Currently are being certified to other certification schemes as below

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

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**4.7 AUDIT SUMMARY AND RECOMMENDATION**

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

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

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



(Jeffrey Denis Ridu)  
Lead Auditor  
Date: 25/04/2024

**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  
**Tiasa Cemerlang Sdn Bhd**



(Loo Siong Ching)  
Senior General Manager  
Date: 26/04/2024



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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