

**NESUS CERTIFICATION SDN BHD**



# **MSPO CERTIFICATION SUMMARY REPORT**

FOR

**NIAMAS ISTIMEWA SDN BHD** (527714-P)

Date: 30<sup>th</sup> January 2024


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MSPO Certification Summary Report		
	Company Name:	Niamas Istimewa Sdn Bhd (527714-P)
	Certifying Unit:	Niamas Istimewa Estates
	Client Number:	NSC-47-10-21/MSPO
	Audit Type:	Individual / Re-Certification Year 6 Audit


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## Abbreviations

<b>CHRA</b>	Chemical Health Risk Assessment
<b>CPO</b>	Crude Palm Oil
<b>CSR</b>	Corporate Social Responsibility
<b>DOE</b>	Department of Environment
<b>EFB</b>	Empty Fruit Bunch
<b>EIA</b>	Environment Impact Assessment
<b>FFB</b>	Fresh Fruit Bunch
<b>GMP</b>	Good Milling Practices
<b>GPS</b>	Global Positioning System
<b>GAP</b>	Good Agriculture Practices
<b>ISO</b>	International Standard Organisation
<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

**Niamas Istimewa Sdn Bhd** has commissioned Nesus Certification Sdn Bhd to conduct **Re-Certification** audit for its oil palm plantation according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organized Smallholders.

### 1.1. Objective

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

### 1.2. Scope

Any changes in scope      Yes ☐      No ☒

The certification was based on the documentation established by **Niamas Istimewa Sdn Bhd**. The supporting documents provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information were reviewed against the requirements and criteria based on MS 2530-3: 2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders. Nesus Certification Sdn Bhd has 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 were used as part of the assessment; the compliance of the requirements of the guidelines applied were checked.


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

### 1.3. Appointment and Qualification of team members

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

Audit:	Date:	Audit Team	
<b>Re-Certification Year 6</b>	<b>09<sup>th</sup> January 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.
		<b>Auditor 2</b>	<b>Edward Agong Ajan</b> ; Certified Lead Auditor (DQS Certification), Certified ISO 14001:2015 and ISO9001:2015 Lead Auditor, BSc Forestry (UPM);

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			28 years working experience related to palm oil; Site & documentation audit and interview based on Principle 1 to 7 of MS 2530-3:2013.
		<b>Auditor 3</b>	<b>Abdul Khalik Arbi;</b> MSPO Certified Lead Auditor, BSc. (Hons) Environmental Science, 18 years experiences working in Consultation (Environment, Safety and Health Aspect and Socio Aspect) in various industries such as Plantation, construction, master plan study.

<b>Clients Review:</b>	Mr Lau Kung Hieng	<b>Date:</b>	31 <sup>st</sup> January 2024
<b>Peer Reviewer 1:</b>	Rohana Parilla	<b>Date:</b>	26/02/2024
<b>Peer Reviewer 2:</b>	George Akam	<b>Date:</b>	29/02/2024
<b>Certification Decision Panel:</b>	Monica Mone Lubong	<b>Date:</b>	04/03/2024
<b>Approved by CM:</b>	Dickens Mambu	<b>Date:</b>	04/03/2024

**5 Years Audit Programme**

Planned month & year	S1 Date:	S2 Date:	SA1 Date:	SA2 Date:	SA3 Date: 15/4/22	S4 Date: 15/4/23	RA Date: 15/12/23
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stakeholder consultation / survey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Use of logo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Follow-up from previous audit finding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.1 Management Commitment &amp; Responsibility</b>							
4.1.1 MSPO Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.2 Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.3 Management review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1.4 Continual improvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.2 Transparency</b>							
4.2.1 Transparency of information and documents relevant to MSPO requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.2 Transparent method of communication and consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.2.3 Traceability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.3 Compliance to legal requirements</b>							
4.3.1 Regulatory requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.4 Social responsibility, health, safety and employment condition</b>							
4.4.1 Social impact assessment (SIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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4.4.5 Employment conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.5 Environment, natural resources, biodiversity</b>							
4.5.1 Environmental management plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burninmg practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.6 Best practices</b>							
4.6.1 Site management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.7 Development of new planting (not applicable)</b>							
4.7.1 High biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Note:**

Legend:

☒ - plan to cover & 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	-	-	-	-	15/4/2022	15/04/2023	15/12/2023
Actual	-	-	-	-	15/2/2022	13/3/2023	9/1/2024
Team Leader	-	-	-	-	Jiram Sidu	Jeffrey Denis Ridu	Jeffrey Denis Ridu
PR 1	-	-	-	-	George Akam	-	
PR 2	-	-	-	-	Rohana Parilla	-	

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## 2. METHODOLOGY


The audit approach consists of the following steps:

- Contract review;
- Appointment of team members and technical reviewer;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- On-Site assessment, interviews with operational personnel, stakeholders and its contractors through phonecall; 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 **09<sup>th</sup> January 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 close out of non-conformance(s) raised during **Surveillance 4** 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 Opportunities For Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded within 90 days from closing date of audit. For minor non-conformance, an action plan needs to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be reviewed and verified during the next audit.

### Site Sampling

Sampling Methodology and Risk Determination
Not applicable.



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### 3. ORGANISATION INFORMATION

This report presents the results of the certification assessment at **Niamas Istimewa Sdn Bhd** on **09<sup>th</sup> January 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Niamas Istimewa Sdn Bhd** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

**Niamas Istimewa Sdn Bhd** is an oil palm plantation with area of **2,483.80 hectares** with first planting in **2001**. **Niamas Istimewa 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 Organisation	Location	Coordinates	
		Lat.:	Log.:
Niamas Istimewa Sdn Bhd	Lot 4, Block 6 and Lot 1 Block 18, Sawai Land District, Miri Sarawak	3.6791	113.9346

Table 2: Supply Base Area Statement

Area Statement (Ha)				
Estate	Titled Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Niamas Istimewa Sdn Bhd	2, 483.80	1, 828.88	0	654.92

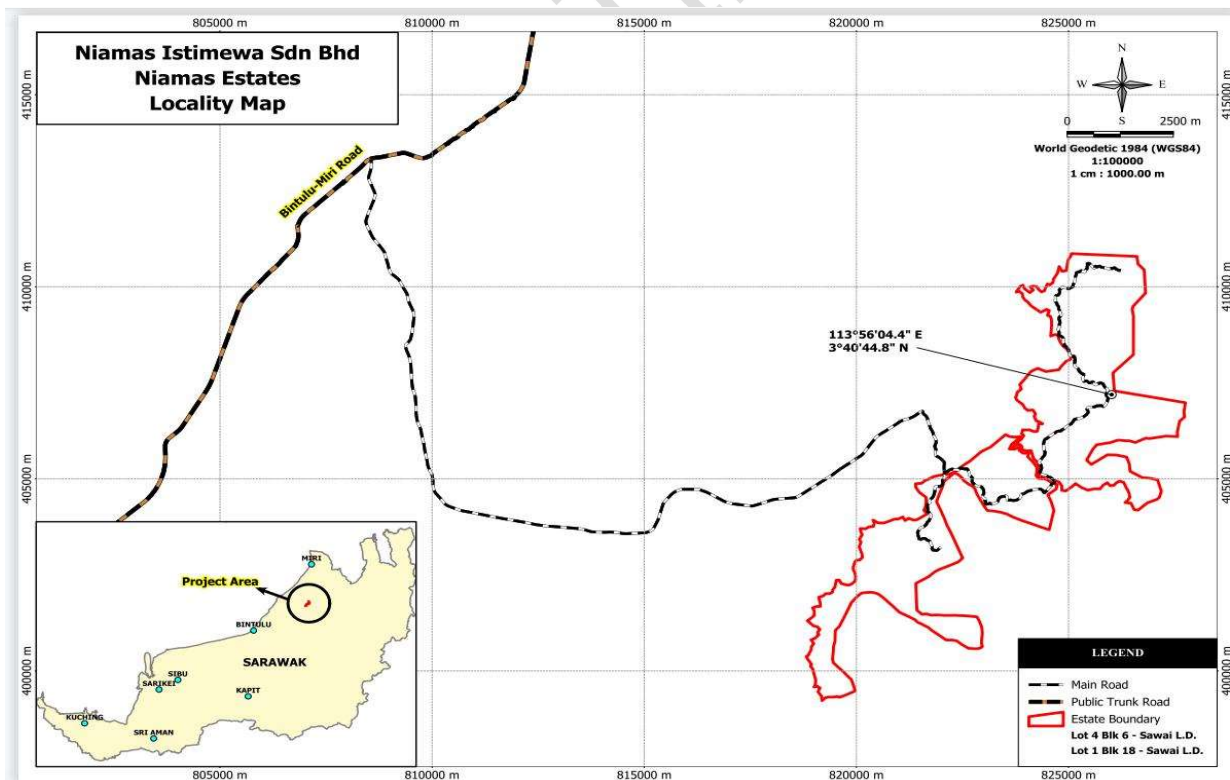
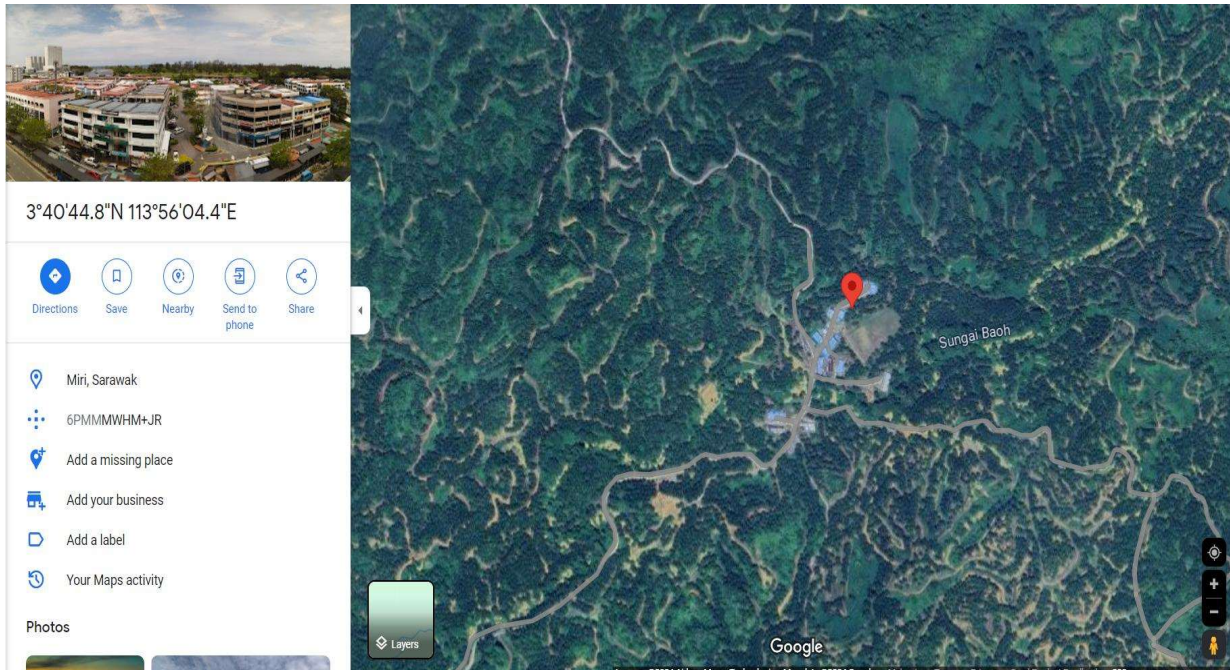
Table 3: FFB Production


Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Niamas Istimewa Sdn Bhd	18,615.69	21,000

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### 1.1 Location Map of the Production Unit

#### Niamas Istimewa Sdn Bhd



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## 4. AUDIT ASSESSMENT

### 4.1. Re-Certification

The objective of the audit is to assess whether 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 **09<sup>th</sup> January 2024**.

During the **Re-Certification** audit, there were **0 Major, 1 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 by photos provided, conducted interviews, reviewed and verified documents that were established, corrected and implemented appropriately by the estate team. The corrective measures implemented were verified as appropriate.


For details of the assessment, refer to the summary of assessment for each indicator in section 4.4 of this report.

### 4.2. Stakeholders' Consultation

Nesus Certification Sdn Bhd, has notified the stakeholder as to accommodate stakeholder's consultation and communication for **Niamas Istimewa Sdn Bhd** to provide comments. As at audit date on **09<sup>th</sup> January 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Niamas Istimewa Sdn Bhd

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Government: Natural Resources and Environmental Board (NREB)	No comments.	Communication for all parties is clear and followed as stated in procedure.
Contractor: Soon Lik Transport and Trading Company	The contractor experiences no issues dealing with estate throughout their business activities.	Maintain the good business relationship.
Local Community: Bintulu lumber Development Sdn Bhd (BLD Sawai Estates)	Satisfied with the relationship built with estate.	Estate has maintained good relationship.
Employee: Madam Ruusfalela Anak Meling	Happy with the working environment and remuneration.	Always looking after the welfare and well-being of all employees.
Buyer:	The buyer experiences no issues	Maintain the good business

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Sawai Palm Oil Mill (SPOM)	dealing with estate throughout their business activities.	relationship.
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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	Comment	Conformity
<b>Principle 1</b>	Management Commitment Responsibility &	<p><b>Policy on Implementation of MSPO</b> The General Operation Manager of Niamas Istimewa Sdn Bhd, signed the company's MSPO policy on 1<sup>st</sup> July 2018. The policy is communicated in various ways, including posting it on the main signboard at their worker's quarters. It is also communicated to the employees during muster call. The policy emphasizes the company's commitment to long-term growth and continuous improvement in plantation operations.</p> <p><b>Internal Audit</b> Internal audits are to be conducted at least once a year, which was conducted on November 2023 for the estate. This requirement was clearly stated in the newly developed Internal Audit Procedure. There are 2 findings raised from the internal audit which were closed accordingly. An internal audit report should be prepared and presented to management for review at the end of the audit.</p> <p>Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential areas for improvement.</p> <p><b>Management Review</b> Management Review is scheduled to be conducted once a year after internal audit has been conducted, discussing</p>	Complied




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		<p>impacts mitigation and continuous improvement plan for operations with company's decision makers. The management review done by the estate was on December 2023.</p> <p><b>Continual Improvement</b> The company has identified Continual Improvement Plan for several criteria such as environmental, social, safety and health. The progress of each identified improvement plan is being monitored closely by the management.</p>	
<b>Principle 2</b>	Transparency	<p><b>Transparency of documents relevant to MSPO requirements</b> No request from the public for any information so far. The public may access their website for any relevant information.</p> <p>Information accessible to the public are listed as: -MSPO Policy -Whistle Blower Policy -Complaint &amp; Grievance Procedure -Sustainability Procedure -Anti-Bribery &amp; Corruption Policy</p> <p><b>Transparent method of communication and consultation</b> Procedure on consultation and communication is established through a document – Transparent Method, ref NI-03-TM03REV3. It is shown as a flowchart, with related document and officer in charge.</p> <p>A Social Liaison Officer is appointed to be responsible for communicate with stakeholders through a letter dated 1<sup>st</sup> August 2023 by the General Operation Manager. He is also the estate manager.</p> <p>List of stakeholders (date revised 24<sup>th</sup> July 2023) includes: -Government agencies -Service provider -Buyer -Neighbour -Employee Representative</p> <p><b>No.1: Opportunity For Improvement (OFI) (Principle 4.2.2.3)</b> It would be proper to include the recipient of CSR - a nearby primary school (SK Ranggong) in the list of stakeholders.</p> <p>Records of consultation and communication are available, shown as letters and minutes of meeting with</p>	<p>Opportunity For Improvement (OFI) has been raised.</p>

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		<p>stakeholders.</p> <p>Minute of meeting dated 20<sup>th</sup> October 2023 attended by 37 people.</p> <p><b><u>Traceability</u></b> Traceability procedure ref NI02-03-TM04REV1 is available, shown as a flowchart with listing of related documents and officer in charge. The process involves FFB harvested – evacuation – transit ramp and delivery to the mill.</p> <p>Inspection to the established traceability system is shown through a Traceability System Inspection form.</p> <p>The Estate manager is appointed as Traceability Officer vide letter dated 1<sup>st</sup> August 2023 signed by the General Operation Manager. The job description for the position is available.</p>	
<b>Principle 3</b>	Compliance to legal requirements	<p><b><u>Regulatory requirements</u></b> The estate is operating in compliance with local, state, national, and ratified international laws and regulations. The estate's appointed legal officer is in charge of monitoring compliance. If there are any changes, estates management will be notified so that appropriate adjustments can be made.</p> <p>Niamas Istimewa Sdn Bhd : MPOB license : Reg : 504371102000 Hectare: 2483.8 Ha Expired : 1<sup>st</sup> March 2023 – 29<sup>th</sup> February 2024</p> <p>A legal officer was appointed with appointment to monitor the compliance and to track changes in regulatory requirements.</p> <p>The management shall list all laws applicable to their operations in a legal requirement register.</p> <p><b><u>Legal land use rights</u></b> The estate assessed was able to present the lease of state land for the respective areas for 60 years until 13<sup>th</sup> May 2072. All legality and ownership documentation were updated and well maintained. The extent of the estate's area has been depicted on maps. It was discovered that the existing estates map corresponds to the boundary of other nearby landowners.</p> <p><b><u>Customary rights</u></b> The land where the estate is operating</p>	Complied

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		are not encumbered by customary rights.	
<b>Principle 4</b>	Social responsibility, health, safety and employment condition	<p><b><u>Social Impact Assessment</u></b> SIA had been conducted internally by the estate management. The assessment was conducted in December 2023. A set of questionnaire was distributed to stakeholders to identify the positive and negative impacts to be incorporated in the SIA Report.</p> <p><b><u>Complaints and grievances</u></b> Sighted Complaints &amp; Grievances Procedure Doc Ref NI02-03-SR-3REV0 dated 01<sup>st</sup> August 2018 to cater communication method between the estate and its stakeholders and deals with the complaints &amp; grievances. A revision dated 24<sup>th</sup> September 2021 and approved 30<sup>th</sup> September 2021 with new ref: NI02-03-SR02REV2. During audit in Year 2024, sighted revised version dated 12<sup>th</sup> October 2023 and approved 16<sup>th</sup> October 2023 with new ref: NI02-03-SR02REV3.</p> <p>The complaint form has been placed in front of estate office near the complaint box to allow accessibility to all the stakeholders.</p> <p>All stakeholders have been made aware on the complaints &amp; grievances procedure through notices, meetings &amp; other communication methods. It was emphasized that complaints or suggestions can be made at any time. It was sighted awareness of complaints and grievances procedures and how to make complaints was conducted on 03<sup>rd</sup> February 2023, attended sighted 16 personnels such as harvester, driver, manurer, office cleaner and field conductor.</p> <p>Records of complaints and records of actions taken was sighted which made by estate staff dated on 18<sup>th</sup> April 2023, via form No.: CF/NI02/013. Based on record action taken accordingly.</p> <p><b><u>Commitment to contribute to local sustainable developments</u></b> There were some corporate social responsibilities done by the estate towards internal as well as external local communities. Example sighted such as follows: 1. Donation &amp; gifts for festive season 25<sup>th</sup> May 2023 and donation was made on 20<sup>th</sup> September 2023.</p>	Opportunity For Improvement (OFI) has been raised.


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		<p>2. Employment of local communities at Niamas Istimewa Sdn Bhd: 4 from Rh Changgai &amp; 1 from Rh Belilie.</p> <p><b><u>Employees safety and health</u></b>  Niamas Istimewa Sdn Bhd has an Occupational Safety &amp; Health Policy which declare to give and maintain a high priority to the safety &amp; health of all employees at work, including visitors and the public, to avoid the risk exposure to their safety &amp; health. It is their aim that the same high standards of safety &amp; health awareness will be reflected in their operation. The policy was signed by Haji Wan Abdillah Hamid, Director on 01<sup>st</sup> October 2020. It was sighted that all the policies were displayed at site office, labour line, workshop, store area, fertilizer and general store notice boards.</p> <p>HIRARC Assessment has been done covering for various activities from operational activities such as harvesting, weeding, manuring and also non-operational activities like scheduled waste store, office and workshop.</p> <p>Noted that Training Programme for year 2023 and 2024 has been established. Based on sampled training records, it was shown that the training planned were conducted accordingly.</p> <p>PPE issuance records were available during the audit.</p> <p>Chemical Handling Procedure established dated 01/08/2018 Doc Ref NI02-03-SH06REV0. The policy explains on Chemical procurement, Chemical storage, Transporting chemical, Chemical Handling and Chemical Spillage.</p> <p>The appointment as per the job description for the appointed person as person in charge for all estate operation within their area. Sighted OSH Com Org Chart for 2024 being chaired by Mr. Dismon Dawat Kalasi. Mr. Alexander Rabu (Secretary) dated 02<sup>nd</sup> January 2018. There are two groups of committee divided into Niamas 1 and 2. Niamas 1 comprised Ms. Ruusfalela Meling (worker rep) dated 01<sup>st</sup> November 2018. Mr. Arnold Kasie (SHC Employer Representative), dated 16<sup>th</sup> April 2019. The meetings were attended by all OSH committee members. OSH Meeting Minutes available, dated on 04<sup>th</sup> October 2023.</p>	
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		<p>Niamas Istimewa Sdn Bhd has established an OSH committee. The estate had conducted regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare. Latest meeting sighted 04<sup>th</sup> October 2023 attended by all committee members. The SHO is also the secretary for the committee.</p> <p>ERP established and sighted from Emergency Preparedness &amp; Response Doc Ref NI02-03-SH05REV0. Among established ERP are injuries, fire/explosion, spill control, natural occurrence.</p> <p>Emergency response team and their phone numbers are available and displayed at site office, Store, Notice Board. Emergency layout was made available to indicate the Assembly Point location.</p> <p>Chemical Health Risk Assessment Report (Ref No: HQ/17/ASS/00/00013 – 2023/004) for Niamas Istimewa Sdn Bhd was available during the audit. The assessment was conducted by Nur Azimah Binti Ali HQ/17/AS/00/00013 dated 27<sup>th</sup> October 2023.</p> <p><b><u>Employment conditions</u></b></p> <p>Sighted MSPO Policy which shows commitment of the organization on Safety &amp; Health, Good Social Practices, Harassment &amp; Violence Prevention and Environment.</p> <p>There were no evidences of any form of discrimination based on race, national origin, religion, gender, union and political affiliation and is covered in the policy as well.</p> <p>The payroll and pay slip records of employees showed that all employees are paid with the basic salary are compliance with the local minimum wages' requirements.</p> <p>Employment Agreement Form for foreign workers are available.</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, bonus payment, professional development, medical care and health provisions. The management also</p>	
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		<p>provides free housing facilities with blue tank to store rain water and electricity.</p> <p>Sighted MSPO Policy which shows commitment of the organization on Safety &amp; Health, Good Social Practices, Harassment &amp; Violence Prevention and Environment.</p> <p>Noted no underage workers were employed.</p> <p><b>Training and competency</b> Training programme are developed for employees, and contractors. Records are available for training provided for employees. Assessment on the effectiveness of training are conducted through an evaluation form – for the participants to indicate their agreement level on the training particulars.</p> <p>Training Needs Identification of individual employees are developed as a training matrix, for every category of employees.</p> <p>Personnel training records are available for employees, with records of training for the year, which are assessed (i.e rated) by the organizer.</p> <p><u>N/C No.2; Opportunity For Improvement (OFI) (Principle 4.4.6.2)</u> It would be appropriate, besides the organizer, to get the trainer that conduct the training to do the evaluation on the effectiveness of the training for the trainees.</p> <p>Training programme are continuously developed, shown as yearly programme. Year 2024 programme is shown with the same number of training topics (24) and the month schedule for training as 2023.</p>	
<b>Principle 5</b>	Environment, natural resources, biodiversity and ecosystem services	<p><b>Environmental management programme</b> The Estate's Environmental Policy was integrated into the estate's MSPO Policy and was signed by Group Operation Manager on 1<sup>st</sup> July 2018. The estate has obtained Environmental Impact Assessment (EIA) approval from Natural Resources Environmental Board (NREB) dated 26<sup>th</sup> October 2001 with ref.no.: (18)NREB/6-4/44 which was signed by Deputy Chairman of Natural Resources.</p> <p>The quarterly environmental</p>	Minor Non Conformity has been raised.

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		<p>monitoring was conducted to monitor plantation activities, especially, on water quality.</p> <p><b><u>Efficiency of energy use and use of renewal energy</u></b>  An energy management plan is envisioned in which energy consumption is identified, recorded, monitored, and assessed for efficiency, after which necessary action is taken for continuous improvement.</p> <p>Nonrenewable energy consumption is closely monitored through the establishment of baseline values and trends in day-to-day usage. A consumption forecast for the coming years was also developed to aid in the long-term assessment of energy usage and energy efficiency.</p> <p><b><u>Waste management and disposal</u></b>  The "Waste Management Plan" with reference document NI02-03-EN05/Rev1 identifies and documents all waste products and pollution sources.</p> <p>The wastes identified were mostly general, recyclable, and scheduled wastes. It detailed the waste product, pollution sources, mitigation measures, target, and person in charge. Domestic waste from households, as well as empty chemical containers, were identified as wastes.</p> <p>The estate's Standard Operating Procedure (SOP) for chemical handling, NI02-03-SH06Rev0 established on 9<sup>th</sup> December 2019, covers hazardous chemicals as well as scheduled wastes. The estate's appointed registered SW collector, GVE Strategic Waste Sdn Bhd to collect their scheduled waste on a regular basis.</p> <p>The estate is committed to reduce waste by re-purposing/recycling pesticide mixture chemical containers and utilize them for other operation. By properly labeling the discarded HDPE pesticide containers, the recycling procedure adhered to national guidelines. Unused empty containers will be collected by registered collector.</p> <p>A guideline for the triple rinse method is also available to assist with the management of used chemical containers prior to collection by a registered collector or to repurpose the containers, in effort of reducing waste.</p>	
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		<p>Dumping pit for disposal of domestic waste is available and is adequately distanced from habitation and water surface runoff.</p> <p><b><u>Reduction of pollution and emission</u></b> The polluting activities assessment is done through Environment Management Plan and appropriate pollution-reduction action is formulated in EAIA and Environment Management Plan to mitigate the pollutants.</p> <p><b><u>Natural water resources</u></b> To ensure the quality and availability of natural water resources, the estate developed and implemented a Water Management Plan with reference document NI02-03-EN06REV1 with latest update on 26<sup>th</sup> November 2018. Water quality monitoring is carried out on a regular basis in accordance with the EMR Report.</p> <p>Rain water harvesting is practised in the estate. The rain water is utilized for non-consumable activities.</p> <p>Riparian zones along streams/rivers are maintained to prevent water pollution.</p> <p><b><u>Status of rare, threatened or endangered species and high biodiversity value area</u></b> Despite the fact that no RTE animal species are reported, the signages of prohibiting hunting and fishing were available at the main entrance and buffer zone area.</p> <p><b><u>N/C No.3; MINOR (Principle 4.5.6.1) Information on High Biodiversity Value areas and threatened ecosystems have not been collated from the planted area and the relevant wider landscape. The last report on RTE, biodiversity and ecosystem assessment was only done in December 2018.</u></b></p> <p><b><u>Zero burning practices</u></b> The estate is practicing zero burning policy in the estate. The SOP for planting and replanting was available and practiced on site.</p>	
<b>Principle 6</b>	Best practices	<p><b><u>Implementation of standard best practices / Site management</u></b> Work Instructions are available for oil palm cultivation and operations – referred as Technical Basic Policy Guideline.</p>	Opportunity For Improvement (OFI) has been raised.

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		<p>Site management reflective on field conditions are consistent to normal practices. Beneficial plants are established, found intermittently on road sides. Concrete water tanks are found placed in the field as water source for spraying. The estate main roads are gravelled and maintained.</p> <p><u>N/C No.4: Opportunity For Improvement (OFI) (Principle 4.6.1.1)</u> It would be an improvement to establish and documenting the system to address the issue of caking fertilizers.</p> <p>The estate is undulating to hilly, with the ground sufficiently planted with cover crops and acceptable ground weeds. No areas are noted with incident of erosion.</p> <p>Field blocks are shown with visual identification, as signages showing the block number, hectarage, and year of planting. There is another additional signages shown on the task numbering to manage harvesting operational areas.</p> <p><b><u>Economic and financial viability plan</u></b> A business / Management Plan is available for the estate, from 2022 – 2026, shown as forecast and actual for 2022 and 2023.</p> <p>Replanting programme is yet to be established.</p> <p>Monthly progress of estate operations are prepared by the Divisional Manager, showing actual work done against budget.</p> <p>An OFI raised during the previous audit to involve the estate manager in the process of reporting was found addressed, with the reports being signed and verified by the estate manager.</p> <p><b><u>Transparent and fair pricing dealing</u></b> Pricing of FFB are stated in a Contract for Sale and Purchase of Fresh Fruit Bunches (FFB) dated 1/1/2018 issued by Bintulu Lumber Development Sdn Bhd, specifying the parameter of extraction rates based on: -Grade (Grade 1,2,3) -ABW -OER</p>	
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		<p>-KER</p> <p>Payments were made to Niamas Istimewa Sdn Bhd according to the agreed contract.</p> <p><b>Contractor</b> The contractor has signed a document agreeing to comply with MSPO requirements, dated 29<sup>th</sup> March 2023.</p> <p>There is a document signed by the contractor agreeing to comply with MSPO requirements. An OFI raised during the previous audit to have the contractor agreeing to be assessed by MSPO auditors if required, was addressed.</p> <p>A document signed on 29<sup>th</sup> March 2023 – Other Contractual Terms &amp; Condition for Contractor states the agreement by Soon Lik Transport and Trading Co to be assessed by MSPO approved auditors if necessary.</p> <p>A Work Completion Certificate (WCC) shows the work of the contractor are verified sufficiently. Sample verified: No WCC 6266 dated 25<sup>th</sup> November 2023 for contract CF No 4742, was verified by the Estate Manager and Approved by the General Operation Manager.</p>	
<b>Principle 7</b>	Development of new plantings	<p>Not Applicable</p> <p><b>Note:</b> the whole Principle 7 is not applicable for this audit as there is no new planting in the plantation areas.</p>	Not Applicable

Based on the audit, it was apparent that:

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

#### 4.5 PREVIOUS AUDIT FINDINGS – IF APPLICABLE

Nonconformity identified during previous audits has been corrected and the corrective action continues to be effective	✓
Not adequately addressed nonconformity identified during previous audit activities and	



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the specific issue has been re-defined in the nonconformity section of this report.

#### 4.6 EXISTING CERTIFICATION

Currently are being certified to other certification schemes as below

Current Certification (Please tick the certification you are currently certified)			
	ISO 9001		HACCP
	EMS 14001		RSPO
	OHSAS 18001/ISO 45001		ISCC
	ISO 22001	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 **Niamas Istimewa Sdn Bhd**.

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


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

Signed for and on behalf of  
Nesus Certification Sdn Bhd



(Jeffrey Denis Ridu)  
Lead Auditor  
Date: 30/01/2024




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

Signed for and on behalf of  
**Niamas Istimewa Sdn Bhd**

.....  
(Lau Kung Hieng)  
General Operations Manager  
Date: 31/01/2024

  
Niamas Istimewa Sdn Bhd  
(527714-P)  
SARAWAK

## 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**