

NESUS CERTIFICATION SDN BHD



MSPO CERTIFICATION SUMMARY REPORT

FOR

PT CITRA INDAH SDN BHD (1205375-M)

Date: 25th September 2024

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MSPO Certification Summary Report		
	Company Name:	PT Citra Indah Sdn Bhd (1205375-M)
	Certifying Unit:	PT Citra Indah Estate
	Client Number:	NSC-86-06-22/MSPO
	Audit Type:	Individual / Surveillance 4 Year 5 Audit


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Abbreviations

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

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1. INTRODUCTION

PT Citra Indah Sdn Bhd has commissioned Nesus Certification Sdn Bhd to conduct annual **Surveillance 4** audit for its oil palm plantations according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organized Smallholders.

1.1. Objective

The objective of this **Surveillance 4** audit is to assess the oil palm plantations by an independent certification body with the aim for compliance of the standards.

1.2. Scope

Any changes in scope Yes ☐ No ☒

The certification is based on the documentation established by **PT Citra Indah 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	
Surveillance 4 Year 5	22nd - 23th August 2024	Lead Auditor	Dickens Mambu ; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Lead Auditor (DQS Certification), MSc Sustainable Land Use (Unimas), BSc (Hons) Conservation Biology (UMS), Exec. Diploma in Plantation Management (UTM); 15 years working experience related to palm oil; site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
		Auditor 1	Abdul Khalik Arbi ; 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.

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Clients Review:	Ms Adeline Stefanie	Date:	27 th September 2024
Peer Reviewer 1:	-	Date:	-
Peer Reviewer 2:	-	Date:	-
Certification Decision Panel:	Mr Jeffrey Denis Ridu	Date:	30 th September 2024
Approved by CM:	Mr. Dickens Mambu	Date:	30 th September 2024

5 Years Audit Programme

Planned month & year	S1 Date:	S2 Date:	SA1 Date:	SA2 Date:	SA3 Date: 30/10/23	S4 Date: 30/10/24	RA Date: 30/06/25
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stakeholder consultation / survey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Use of logo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Follow-up from previous audit finding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.1 Management Commitment & Responsibility							
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"/>
4.2 Transparency							
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"/>
4.3 Compliance to legal requirements							
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"/>
4.4 Social responsibility, health, safety and employment condition							
4.4.1 Social impact assessment (SIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5 Environment. natural resources, biodiversity							
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	<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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disposal							
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 burning practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6 Best practices							
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"/>
4.6.3 Transparent and fair price dealing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7 Development of new planting (not applicable)							
4.7.1 High biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note:

Legend:

☒ - plan to cover & covered

S1 - Stage 1

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


☐ - for uncover

S2 - Stage 2

RA - Reassessment (4 months before certificate expiry)

Audit Stage	S1	S2	SA1	SA2	SA3	SA4	RA
Year	1	1	2	3	4	5	6
Plan	-	-	-	-	30/10/23	30/10/24	30/06/25
Actual	-	-	-	-	12-13/07/23	22-23/08/24	
Team Leader	-	-	-	-	Jeffrey Denis Ridu	Dickens Mambu	
PR 1	-	-	-	-	-	-	
PR 2	-	-	-	-	-	-	

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2. METHODOLOGY


The audit approach consists of the following steps:

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

Surveillance Audit:

Surveillance 4 audit was conducted on **22th - 23th August 2024** which covers the following activities but not limited to below:

- On-site inspection, observations and review plantation documents for compliance to relevant Principles & Criteria of the applied standard;
- Interview operation personnel for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during **Surveillance 3** audit;
- Assessment reporting;

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On-site Assessment

The audit of the plantation was conducted according to the MS 2530-3:2013 Part 3 General Principles For Oil Palm Plantations And Organized Smallholders.

The methodology for objective evidence collection was through documentation review, monitoring data and site assessment. The audit evidence obtained was based on a sample of the information; thereby introducing an element of uncertainty. Checklists and questionnaires were used to guide the collection of information. The comments made by external stakeholders were taken into account in the assessment.

Non-conformance:


On the basis of the desk review, evidences presented during the audits, non-conformance (NC) Major, Minor and Observation may be raised during the audit.

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

Site Sampling

Sampling Methodology and Risk Determination
Not applicable.

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3. ORGANIZATION INFORMATION

This report presents the results of the certification assessment at **PT Citra Indah Sdn Bhd** on **22th - 23th August 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **PT Citra Indah Sdn Bhd** which previously known as Koperasi Serbaguna Malaysia Berhad, Batang Tinjar II against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

PT Citra Indah Sdn Bhd started planting in year **2016**. **PT Citra Indah Sdn Bhd** is an oil palm plantation with an area of **3,318.00 hectares**. **PT Citra Indah 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.:
PT Citra Indah Sdn Bhd	Lot 30 & 31, Dulit Land District, Batang Tinjar, Baram, Miri 98050, Miri Sarawak	3.526754	114.014099


Table 2: Supply Base Area Statement

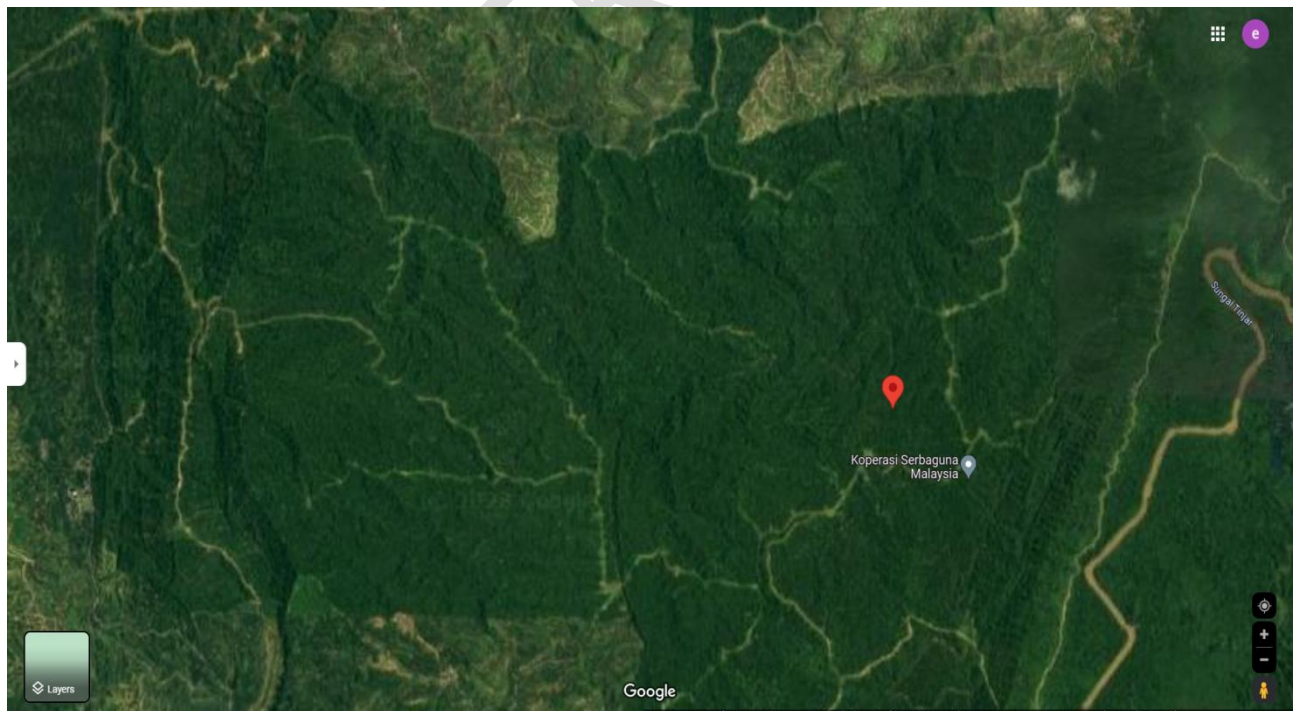
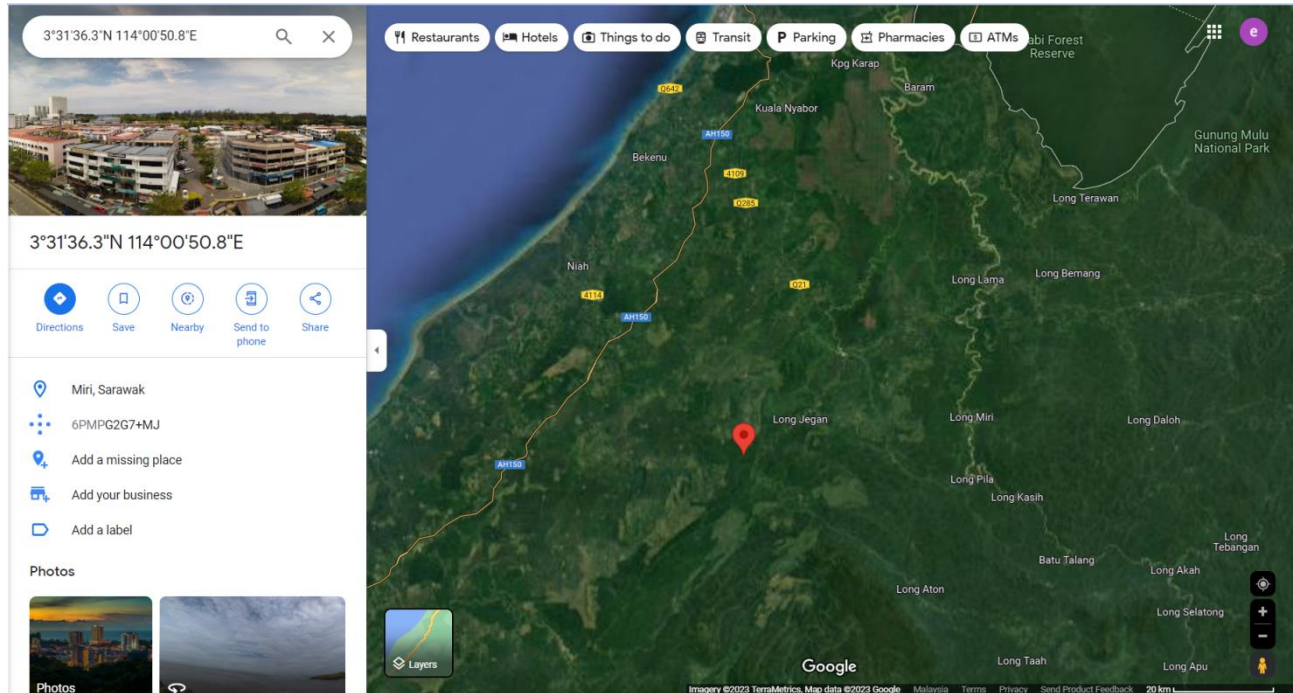
Area Statement (Ha)				
Estate	Titled & Certified Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
PT Citra Indah Sdn Bhd	3,318.00	2,763.00	0	555.00


Table 3: FFB Production

Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
PT Citra Indah Sdn Bhd	4,851.45	9,000.00

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Location Map of the Production Unit**PT Citra Indah Sdn Bhd**

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4. AUDIT ASSESSMENT

4.1 Surveillance Audit

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

4.1.1 Surveillance 4

The **Surveillance 3** audit was conducted on **22th - 23th August 2024**.

During the **Surveillance 4** audit, there were **5 Major, 1 Minor and 0 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 **PT Citra Indah Sdn Bhd** to provide comments. As at audit date on **22nd - 23th August 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for PT Citra Indah Sdn Bhd

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Contractor/Supplier/Buyer: Balance Resources Sdn Bhd	Have a good business relationship and committed with MSPO implementation. No issues arise.	Maintain the good business relationship.
Government Agency: Klinik Kesihatan Long Jegan	No issues.	Communication for all parties are clear and followed as stated in procedure.
Worker Representative:	Satisfied with workplace and remuneration.	Estate always focuses on employee welfare and well being management.
Local Community/ Neighbouring Villages: Rumah Panjang Jegan C	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	Comment	Conformity
Principle 1	Management Commitment & Responsibility	<p><u>Policy on Implementation of MSPO</u> It was observed the implementation of MSPO policy was made available in the estate management. The MSPO Policy was signed by the Director dated 01st December 2020. The policy has been briefed to the estate management and employees and displayed at estate office and other designated places. They are available in both English and Bahasa Malaysia.</p> <p>The organization does highlight their commitment thriving for continual improvement, their resources and technology to operate in sustainable manners.</p> <p><u>Internal Audit</u> Internal Audit was planned to be conducted at least once not exceeding a year period. The internal audit was conducted for PT Citra Indah Sdn Bhd on 07th - 09th August 2024. The Internal Audit report was made available for Management Review.</p> <p>The Internal audit procedure Ref No: MP01 Rev. 02 was established for Tetangga Akrab Group first established on 02nd December 2020 and revised on 22nd October 2021.</p> <p><u>Management Review</u> The Management Review for Tetangga Akrab Group Ref Doc No: MP02 Version 01 and dated 02nd December 2020 and revision Rev.02 was done 22nd October 2021. It is noted that the management review has been held on 12th August 2024. The agenda of the meeting comprised of MSPO Progress, Internal Audit Finding and Training.</p> <p><u>Continual Improvement</u> It was observed the Continuous Improvement Plan for PT Citra Indah Sdn Bhd for Year 2024 was available on site Ref:</p>	Complied.

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		<p>TA-L3-TM02/F02 dated 16th August 2024. 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> <p>Information on new technology obtain from meetings and seminars attend by the estate management.</p> <p>The action plan was documented in the continual improvement plan focusing on better management & improvement in all sections.</p>	
Principle 2	Transparency	<p><u>Transparency of documents relevant to MSPO requirements</u></p> <p>The management was communicating the information requested by the relevant stakeholders in the appropriate languages and forms. Evidence sighted.</p> <p>The estate was made list of Publicly available management document, Form No. L4-TM03/F05, included all documents listed under:</p> <ol style="list-style-type: none"> 1.Safety & Health Plan 2.Plans & Impact Assessment relating to environment & Social impacts, Pollution Prevention plans; 3.Records of complaints & grievances; and 4.Continuous Improvement Plan. <p>MSPO Committee has been established with estate manager as the chairman.</p> <p><u>Transparent method of communication and consultation</u></p> <p>Consultation and communication procedures to communicate with relevant stakeholders was available. The procedure under Tetangga Akrab Group, MP03: Communication & Consultation Procedure.</p> <p>Social Liaison Officer was appointed on 24th April 2023 and signed by Estate Manager.</p> <p>List of stakeholders available as in Document, TA-L3-TM03/F01 and was updated on 05th June 2023.</p> <p><u>Traceability</u></p> <p>The management has established its procedure, MP12-Traceability, Revision 03, dated of revision on 23th October 2023 to comply with traceability requirements.</p> <p>Regular inspections on compliance with its traceability system will be conducted by</p>	Complied.

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		<p>management, particularly, by its appointed Traceability officer. It was sighted Traceability System Inspection was sighted with date of inspection made on 12th August 2024, Form No.: TA-L3-TM04/F08.</p> <p>Traceability Officer was appointed on 24th April 2023 and signed by Estate Manager.</p> <p>PT Citra Indah Sdn Bhd has just bought over the estate in July 2022 from the previous management. Sighted records of sales, delivery or transportation of FFB are maintained and monitored for traceability.</p>	
Principle 3	Compliance to legal requirements	<p><u>Regulatory requirements</u></p> <p>The estate operation is in compliance with the applicable of local state, national and ratified international laws and regulations. The estate appointed legal officer are responsible to monitored on the compliance. Should there be any changes, estates management will be informed to make adjustment accordingly.</p> <p><u>MPOB License</u> Reg No: 621324102000 Hectare: 3,134.00 Expired : 20th June 2023 - 30th September 2024</p> <p><u>Trade License</u> Registration No.: A1116537, Nature of Business Oil Palm Plantation. Validity : 29th August 2023 – 5th September 2024</p> <p><u>SSM Registration</u> Reg. No. 201601034434 (1205375-M) Date: 17th October 2016 Registered Address: Lot 8712, No. 6, Shoplot 11, Green Heights Commercial Center, New Airport Road, Kuching, Sarawak Nature of business: Growing of oil palm (Estate)</p> <p>Tetangga Akrab SB, Register of applicable legal requirements, TA-L3-TM05/F01 available, comprehensive and updated 1st July 2022. The legal register will be reviewed and updated, whenever required. Legal officer - Ms Clarissa Laeng has been appointed and assigned to update the register.</p> <p><u>Legal land use rights</u></p> <p>The estate has been granted the Provisional Lease of State Land. Titled land and land document verified.</p> <p>The plantation map with its perimeter</p>	Complied.

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		<p>boundary is available and clearly demarcated on the ground. The pegs are colored red and white stripes. Peg colored red & white cemented base.</p> <p>No land dispute reported to date.</p> <p>Customary rights There is no issue or encumbered by customary rights in the estate. The estate will respond according to the Complaints/Grievance Mechanism should any cases arise in future.</p>	
Principle 4	Social responsibility, health, safety and employment condition	<p>Social Impact Assessment Social impact Assessment was conducted, it was identified and plans are implemented to mitigate the negative impacts and promote the positive ones. It was conducted on April 2024.</p> <p>Complaints and grievances Complaints and Grievance Procedure Ref No: MP04 is available for Tetangga Akrib Group. The procedure was established on 02th December 2020 and revised Rev. 04 dated 04th July 2024, items Revised Classification of Grievances.</p> <p>N/C NO.1; MINOR (Principle 4.4.2.1) A system for dealing with complain and grievances was found not recorded accordingly. During interview session with workers and estate staff, there were complain been made verbally and action was taken to rectify the complain. However, there were no record of these complain to confirm it was close and action been taken which agreed by complainant.</p> <p>Complaint boxes are available at the entrances of estate where affected employees and other stakeholders can drop in their complaints to be acted upon by the Communication Officer/SLO. Employees & surrounding communities are made aware of the complaints and grievance procedure.</p> <p>Commitment to contribute to local sustainable developments Corporate Responsibility Report recorded showed donations/food gifts given during festive season to workers; job opportunities given priority to locals; repair of roads for use also by the local community.</p> <p>Employees safety and health Tetangga Akrib Group has established an Occupational Safety & Health Policy. The policy has been signed by Director on 01st</p>	Major and Minor Non-Conformity have been raised.

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		<p>December 2020. The policy is displayed in the Estate Office and HQ Office. The policy has been communicated to all workers through MSPO Awareness Training.</p> <p>All operation risk were assessed and documented in the HIRARC Form Ref No: TA-L3-SH01/F01 Rev. 02. The risk assessment (Harvesting, Transporting of Workers, Manuring) has been updated in 13th June 2024.</p> <p>Safety training for employees is seen in the Training Activities Year 2024 for PT Citra Sdn Bhd.</p> <p>The Personal Protective Equipment (PPE) procedure Ref: MP21 Rev.03 dated 23th October 2023. Appropriate PPE were distributed for the specific risk assessed operations as per HIRARC. It is also noted that workers were adequately equipped with PPE. The workers claimed the management provided them with the necessary PPE. Broken or unfit PPE will be replaced for free by the management provided they return the old or broken PPE. Record of issuance was updated as replaced and new PPE provided to workers.</p> <p>Tetangga Akrab Group has a chemical management procedure Ref: MP07 Rev. 03 dated 23rd October 2023.</p> <p>The safety & health committee for PT Citra Indah Sdn Bhd was made available. However, no updated of appointed for Representatives of employer and employees as changes of Estate Manager.</p> <p>The safety & health meeting for PT Citra Indah Sdn Bhd was held on 23rd July 2024 as seen in the minutes of meeting. Next meeting in October 2024.</p> <p>Accident Investigation & Reporting procedures for Tetangga Akrab Group Ref No: MP08 Rev.03 dated 23rd October 2023 sighted available. Emergency Response Team were established for PT Citra Indah Sdn Bhd.</p> <p>JKKP8 submission Ref: JKKP8/172230/2023 dated 24th January 2024 recorded no accidents happened at the estate.</p> <p>It was sighted CHRA report (REF.No.: HQ/16/ASS/00 – 2023/ 039) was available for PT Citra Indah Sdn Bhd. DOSH Registration Number: SW/23/04/200491.</p>	
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		<p><u>N/C NO.2; MAJOR (Principle 4.4.4.2)</u> The implementation of safety and health aspects was found lacking. During site inspection and document review, it was found the following: (1) Safety and Health Committee for the estate was found established. However it was not updated as during audit conduct, the committee were still consists of person that already left the company. (2) It was observed unsafe practices applied at estate workshop. (3) No chemical register sighted at the chemical store. (4) Workplace / Housing inspection was not carried out before the quarterly safety meeting. (5) The Secretary of safety and health yet to attend the OSH Coordinator training.</p> <p><u>Employment conditions</u> Tetangga Akrab Group has established a Good Social Practices Policy which was signed by the Director on 1st December 2020. The policy emphasized on good social practices regarding human rights in respect of industrial harmony such as Equality/no discrimination, No sexual harassment and Freedom of Association.</p> <p>Interviews with migrant workers and female employees confirm that there is no evidence of any form of discriminatory practices by the estates.</p> <p>The employment contract for the workers below were verified during the audit; The workers interviewed stated that the terms of their contracts, payments and conditions of employment were clearly explained to them at the time of the signing of the contract. The monthly pay received by staffs and workers are shown in their pay slips.</p> <p><u>N/C NO.3; MAJOR (Principle 4.4.5.6)</u> Contract agreement was found not signed by the employer. During document review on employee contract agreement, it was found that it was not signed by the employer. This is against the requirement of Sarawak Labor Ordinance that required both party to sign the employment contract as it cover the terms and conditions of employment.</p> <p>Among other social benefit offers by the estate management are incentives for good work performance, medical care and health provisions. During interview session with workers informed that accommodation provided by the employer such as housing</p>	
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		<p>facilities was in good condition, no broken or damage parts, clean surrounding, rubbish bin for each house, smooth drainage system.</p> <p>No indication of sexual harassment happening in the estate. The site establishes a Human Rights Policy which in the policy has include clause on humane treatment of labour which includes sexual harassment, abuse, coercion or punishment according to the latest labour act.</p> <p>No obstruction from the management for workers who would like to join the union.</p> <p>No underage worker is being employed in the estate as per company Policy on No Child Labour.</p> <p><u>Training and competency</u> Sighted training plan for 2024 being developed into several programme. Training needs of individual employees had been identified prior to the planning and implementation of the training programmes to provide the specific skill and competency required to all employees based on their job description. The Training Needs Analysis 2023 sighted.</p> <p>The Safety & Health training matrix Ref: TA-L3-HR02/F01 sighted for PT Citra Indah Estate, dated 05th March 2023.</p> <p>A Continuous Training Programme for 2024 was available for PT Citra Indah Sdn Bhd which shows plan and actual training done</p>	
Principle 5	Environment, natural resources, biodiversity and ecosystem services	<p><u>Environmental management programme</u> Environmental policy for PT Citra Indah Sdn Bhd was seen established on 1st December 2020 and signed by Director. The estate is committed to protect its environment through compliance with all environmental laws & regulations in the palm oil industry and to strive to protect environment through sound management, prevent pollution by striving to minimize waste generation & resources consumption, no deforestation of HCV lands/HCS areas and establish & evaluate achievable environmental performance goals to ensure continual improvement of its environmental management.</p> <p>Environmental Officer was appointed dated 17th October 2023. Environmental management Plan has been done and based on the EIA REPORT: NREB Ref: NREB/600-1/2H/149 dated 26th September</p>	Major Non-Conformity have been raised.

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		<p>2022.</p> <p>Environmental Management Plan : Document control TA-L1-EN 01. The improvement in environment component :</p> <ol style="list-style-type: none"> 1.Waste recycling or waste segregation 2.Spent Oils and Lubricants 3.Practice triple rinse 4.Good chemical handling 5.Signages- on NO Hunting, No Fishing and No cutting of protected flora 6.Monitor usage of diesel 7.Riparian Buffer Zone 8.Dumping site 9.Preservation of water quality. <p>It was sighted that there is no erosion and sediment control plan for the establishment even though the replanting is ongoing.</p> <p>Riparian along Btg Tinjar are well maintained as measures to enhance biodiversity and wild life species.</p> <p>Tetangga Akrab Group – PT Citra Indah Sdn Bhd Training Activities for Year 2024 has been established and verified. The training plan include Environmental Policy briefing, management of empty chemical containers, Fertilizer storage and Scheduled Wastes storage and 3R awareness.</p> <p>PT Citra Indah Sdn Bhd will organize regular Environmental meeting with its employees. The latest "Mesyuarat Jawatankuasa Alam Sekitar" was held on 23rd July 2024.</p> <p><u>Efficiency of energy use and use of renewal energy</u> PT Citra Indah Sdn Bhd Diesel usage, Doc. No. TA-L5-EN02.F01. Budget & Actual Records of Diesel usage available monthly/Yearly. Diesel consumption is only for estate machineries & vehicles.</p> <p>Solar power is used in the estate to supplement its Gensets, which are available at Estate Office and facilities, as well as, Staff and labour quarters.</p> <p><u>Waste management and disposal</u> PT Citra Indah Sdn Bhd, TA-L1-EN 02 Waste management Plan 2024 was updated on 01st March 2024. Waste management plan was established containing identification and monitoring of waste sources. For each identified waste source, the estate has determined the appropriate measure to ensure all waste generated in the estate are being handled responsibly.</p>	
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		<p>PT Citra Indah Sdn Bhd , Doc. No. TA-L1-EN 03, Rev date: 1/3/2023 Identification of waste & pollution – Types of domestic, SW & Agriculture; Sources of pollution and category of pollution.</p> <p>Used oil are being reused for chainsaw operation, especially, for clearing and replanting activities.</p> <p>PT Citra Indah Sdn Bhd has its Scheduled Waste Record to monitor the storage and reuse of any spent oil. It has established its Procedure on chemical handling, Doc. No. MP18: Prosedur Pengendalian Racun.</p> <p><u>N/C NO.4; MAJOR (Principle 4.5.3.3)</u> Scheduled waste management was found unsatisfactory and not following the compliance against Scheduled Waste Regulations (2005). During site visit to estate workshop, it was observed that Scheduled Waste (SW) was dumped at the slope back of the workshop. The labeling of SW was also found not according to the scheduled waste regulations requirement.</p> <p>Empty pesticide containers are temporarily kept in the store together with empty fertilizer bags. Empty chemical containers will be reused for field operations, after triple rinsing.</p> <p>Domestic wastes are collected once/twice a week and disposed at the designated dumping site, which is sited far from its living quarters and water course.</p> <p><u>N/C NO.5; MAJOR (Principle 4.5.3.5)</u> Domestic waste was found not being disposed properly as such to minimize the risk of contamination of the environment and watercourses. It was observed that domestic waste such a plastic bottles were not dispose accordingly . The 3R programme was available but not fully applied by estate.</p> <p><u>Reduction of pollution and emission</u> An assessment of all polluting activities is conducted, including greenhouse emission calculation.</p> <p>An action plan to reduce identified significant pollutants have been established, and being implemented.</p> <p>The estate is in process of cementing/reconstructing its workshop. Skid tank is also being constructed to cater for</p>	
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		<p>increasing usage of diesel, especially for replanting activities.</p> <p><u>Natural water resources</u> TA Group, PT Citra Indah Sdn Bhd, Doc. No. WMP.01, dated 05th April 2022.</p> <p>Water Management for estate, 2022 was prepared by Group MSPO IC, updated 05th April 2022. Assessment of water usage & sources of supply were included in Water Management for estate. Water quality monitoring is done regularly for the estate.</p> <p>The latest EMR, 2nd Quater (April-June) 2024 has been submitted to NREB. EMR Ref No. NREB/6-1/2H/149.</p> <p>Based on water quality analysis, the water qualities were generally found to be good, with most of the parameters monitored within ClassI-IIB of the NWQSM.</p> <p>Riparian reserves along Sg Bok and Sg Mechau, Ulu Tinjar are well maintained and managed. Notices on riparian conservation sighted at the Water sampling points and strategic boundaries. No bore well and dam constructed in the estate areas.</p> <p>Rain water harvesting is carried out in the estate to supply water for domestic consumption.</p> <p><u>Status of rare, threatened or endangered species and high biodiversity value area</u> PT Citra Indah Sdn Bhd Form No. TA-L5-EN03.F01, Wildlife identification updated 18th June 2023.</p> <p>Based on the report, a number of wild life species spotted and identified in the estate. The estate will continue to monitor the wild life in their areas and take necessary measures to address the issues, including display of appropriate signages and posters of protected wild life.</p> <p>Signages on "Larangan Memburu and Larangan memancing" sighted at strategic sites in the estate, such as at Security gate, office and riparian zones.</p> <p><u>Zero burning practices</u> Zero Burning policy was established. The policy has been signed by Director, dated 1st December 2020 which showed the estates committed with zero burning practices in all their operational area as a plan to reduce air pollution.</p>	
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		No open burning is carried out for replanting. Old palms are chipped and ploughed/mulched back. The estate management is aware that Controlled burning will only be done with prior approval from State NREB.	
Principle 6	Best practices	<p><u>Implementation of standard best practices / Site management</u></p> <p>The Tetangga Akrab Group Plantation Manual Sdn Bhd established 02nd November 2020 outline the best management practices.</p> <p>The SOP covers the following:</p> <ol style="list-style-type: none"> 1. Harvesting 2. FFB Delivery 3. Circle & Path Weeding 4. Interrow Weeding 5. Trunk Weeding 6. Manuring 7. Empty Fruit Bunch Mulching 8. Canopy Management & Pruning 9. Circle Raking 10. Patrols 11. Rat Control 12. Insect Control 13. Disease Control 14. Road Maintenance 15. Drain Maintenance <p><u>N/C NO.6; MAJOR (Principle 4.6.1.1)</u></p> <p>Standard Operating Procedures for planting at hilly area was found not fully documented, implemented and monitored. Estate yet to develop its Soil & Erosion Control Practices especially at the slope and hilly area. It was also sighted no cover crop planted at terraces and erosion prone area. During site visit, several landslide sighted at the estate.</p> <p>The estate of PT Citra Indah Sdn Bhd is of mineral soils of undulating, flat to hilly terrain. Mostly 80% hilly.</p> <p>The estate had maintained a visual identification/reference system for each established field/block and was done by painting the block number (as signboard) and mainly at the field road junctions and maps established. Written on are the Block no., Hectareage of area, No. of points, SPH, YOP and source of seedling/Material.</p> <p><u>Economic and financial viability plan</u></p> <p>The estate has establish documented business or management plan to demonstrate attention to economic and</p>	Major Non-Conformity has been raised.

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		<p>financial viability through long-term management planning.</p> <p>Earliest year of planting was in 2016 by the previous owner, Koperasi Sebanguna Malaysia Bhd.</p> <p>Rehabilitation being carried out in PT Citra Indah Sdn Bhd.</p> <p>Transparent and fair pricing dealing FFB are sold to own mill, which is Tetangga Akrab Palm Oil Mill Sdn Bhd (TAPOM II). All payments handled at HQ level.</p> <p>Contractor There is a contractor for FFB transport named Balance Resources Sdn Bhd. Stated in the contract terms and conditions on transport of FFB and MSPO compliance.</p>	
Principle 7	Development of new plantings	<p>Not Applicable.</p> <p>Note: the whole Principle 7 is not applicable for this audit as new planting in the plantation areas is yet to be carried out.</p>	Not Applicable.

Based on the audit, it was apparent that:

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

4.5 PREVIOUS AUDIT FINDINGS – IF APPLICABLE

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

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: 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 **PT Citra Indah Sdn Bhd**.

Signed for and on behalf of
Nesus Certification Sdn Bhd



.....
(Dickens Mambu)
Lead Auditor
Date: 25/09/2024

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
PT Citra Indah Sdn Bhd



.....
(Adeline Stefanie)
Head Compliance & Sustainability
Date: 27/09/2024

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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