

NESUS CERTIFICATION SDN BHD



MSPO CERTIFICATION SUMMARY REPORT

FOR
**TAMAR PLANTATION SDN BHD
(TAMAR ESTATE)(455008-P)**

Date: 27th September 2024

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

MSPO Certification Summary Report



	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

Table of Contents

	Abbreviations	2
1	Introduction & 5 Years Audit Programme	3-5
2	Methodology	6-7
3	Organization Information	8-10
4	Audit Assessment	11-25
	Appendix A: Audit Findings	26
	Appendix B: Corrective Action Plan & Evidence	26
	Appendix C: Audit Plan	26
	End of Report	26


MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
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	Client Number:	NSC-39-04-24/MSPO (2)
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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 Organisation
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysia Palm Oil Certification Council
MSPO	Malaysia Sustainable Palm Oil
NC	Non Conformity
OFI	Opportunities For Improvement
OSH	Occupational Safety and Health
P&C	Principle and Criteria
PK	Palm Kernel
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RTE	Rare, Threatened and Endangered Species
SDS	Safety Data Sheet
SIA	Social Impact Assessment
SOP	Standard Operating Procedure

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

1. INTRODUCTION

Tamar Plantation Sdn Bhd (Tamar Estate) has commissioned Nesus Certification Sdn Bhd to conduct **Recertification** audit for its oil palm plantation according to MS 2530-3:2013 Part 3 General Principles for Oil Palm Plantations and Organized Smallholders. There has been a change from a group certification of 4 estates to an individual certification.

1.1. Objective

The objective of this **Recertification** 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 **Tamar Plantation Sdn Bhd (Tamar Estate)**. 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	
Recertification Year 6	19th - 20th July 2024	Lead Auditor	Jeffrey Denis Ridu ; Certified MSPO SCCS Auditor (SGS Malaysia), Certified Lead Auditor QEHS (SGS Malaysia), Certified MSPO Auditor (SGS Malaysia), MSc Plantation Management (UPM), BS Agbusiness (Iowa State University, USA), DPIM (ITM Perlis); 25 years working experience related to palm oil; Site & documentation audit and interview based on Principles 1 to 7 of MS 2530-3:2013.
		Auditor 1	Edward Agong Ajan ; Certified the MSPO Lead Auditor Course in year 2021 by DQS Certification (M) Sdn. Bhd, ISO 14001:2015 and ISO 9001:2015 Auditor/Lead Auditor Training Course (Integrated Management System) by PSV in year 2019, BSc (Hons) Bachelor of Science (Forestry) UPM; 19 years working experience related to palm oil; Site & documentation audit and interview based on Principles 1 to 5 of MS 2530-3:2022.

MSPO Certification Summary Report


	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
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Clients Review:	Yvonne Then	Date:	28 th September 2024
Peer Reviewer 1:	Ting Moi Ngie	Date:	30 th September 2024
Peer Reviewer 2:	George Anak Akam	Date:	30 th September 2024
Certification Decision Panel:	Monica Mone Lubong	Date:	01 st October 2024
Approved by CM:	Dickens Mambu	Date:	01 st October 2024

5 Years Audit Programme

Planned month & year	S1 Date: -	S2 Date: -	SA1 Date: -	SA2 Date: -	SA3 Date: 03/10/22	S4 Date: 03/10/23	RA Date: 03/06/24
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"/>

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	Audit Type:	Individual / Recertification Year 6

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

Note:

Legend:

☒ - plan to cover & covered

☐ - for uncover

S1 - Stage 1


S2 - Stage 2

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

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	-	-	-	-	03/10/2022	03/10/2023	03/06/2024
Actual	-	-	-	-	6-8/07/22	17-19/8/23	19-20/07/2024
Team Leader	-	-	-	-	Dickens Mambu	Jeffrey Denis Ridu	Jeffrey Denis Ridu
PR 1	-	-	-	-	George Akam	-	Ting Moi Ngie
PR 2	-	-	-	-	Rohana Parilla	-	George Anak Akam

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
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	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

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.

Recertification Audit :

Recertification audit was conducted on **19th - 20th July 2024**, which covers the following activities but not limited to below:

- Onsite inspection, observations and inspections of plantation facilities such as process, workshops, stores, wastewater treatment system, waste handling and disposal sites, workers and staff living quarters, receiving and delivery of products 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 Minor non-conformance during **Surveillance 4** audit;
- Assessment reporting;

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

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 only through documentation review and monitoring data. 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 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.

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

3. ORGANISATION INFORMATION

This report presents the results of the certification assessment at **Tamar Plantation Sdn Bhd (Tamar Estate)** on **19th - 20th July 2024** by Nesus Certification Sdn Bhd. The purpose was to assess the operations of **Tamar Plantation Sdn Bhd (Tamar Estate)** against the requirements of the Malaysian Sustainable Palm Oil (MSPO) certifications.

Tamar Plantation Sdn Bhd (Tamar Estate) is oil palm plantation with area of **4,812.00 hectares**. **Tamar Plantation Sdn Bhd (Tamar Estate)** 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.:
Tamar Plantation Sdn Bhd (Tamar Estate)	Office (HQ): Lot 306, Jalan Krokop, 98000 Miri, Sarawak	-	-
	Site: Lot 18, Balingian Land District, Mukah, Sarawak	2.948243	112.702422


Table 2: Supply Base Area Statement

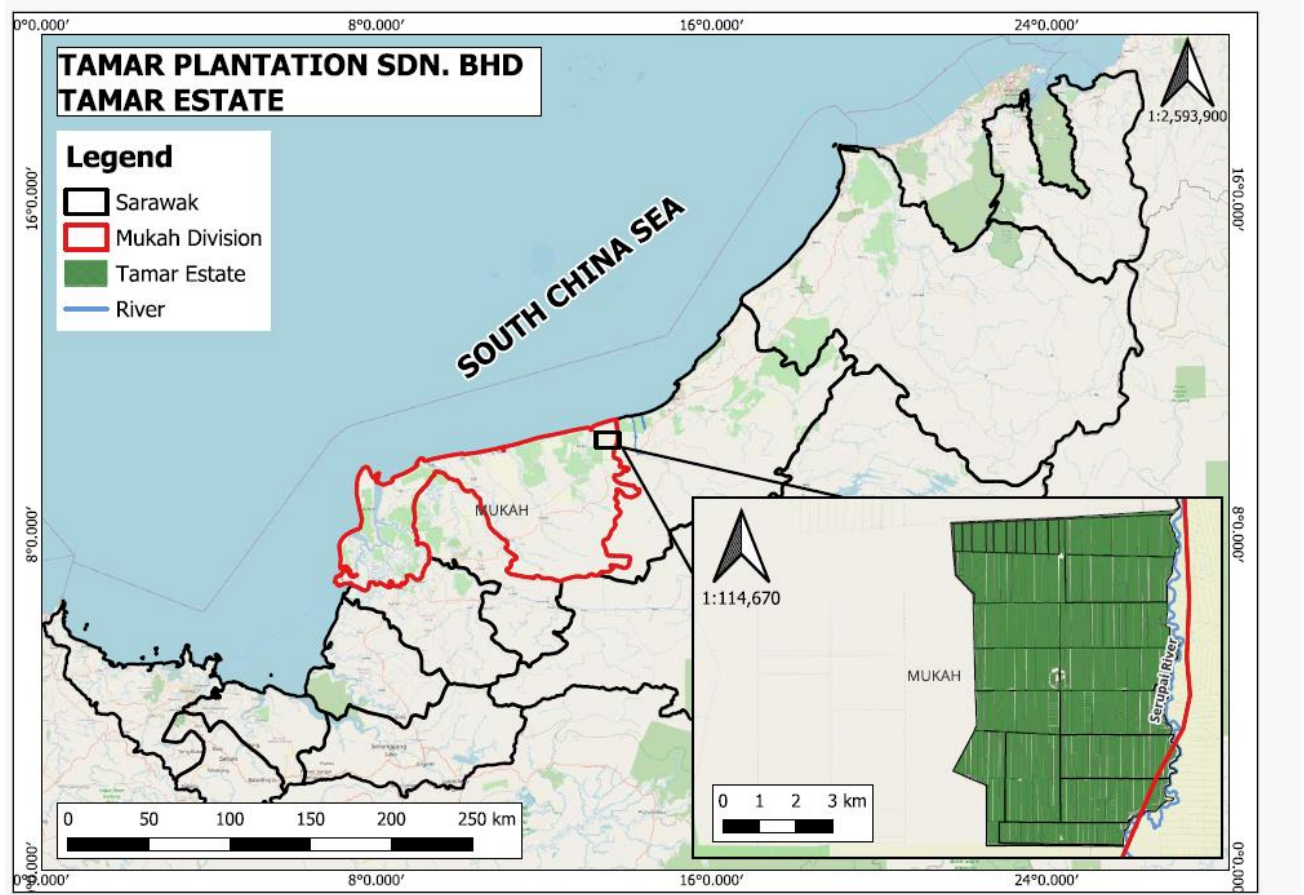
Area Statement (Ha)				
Estate	Titled Area (Ha)	Planted (Ha)	Conservation / HCV (Ha)	Others (Ha)
Tamar Plantation Sdn Bhd (Tamar Estate)	4,812.00	4,350.85	-	461.15

Table 3: FFB Production


Estate	FFB Production (Mt)	
	Year 2023 (Actual)	Year 2024 (Projection***)
Tamar Plantation Sdn Bhd (Tamar Estate)	58,950.00	87,400.00

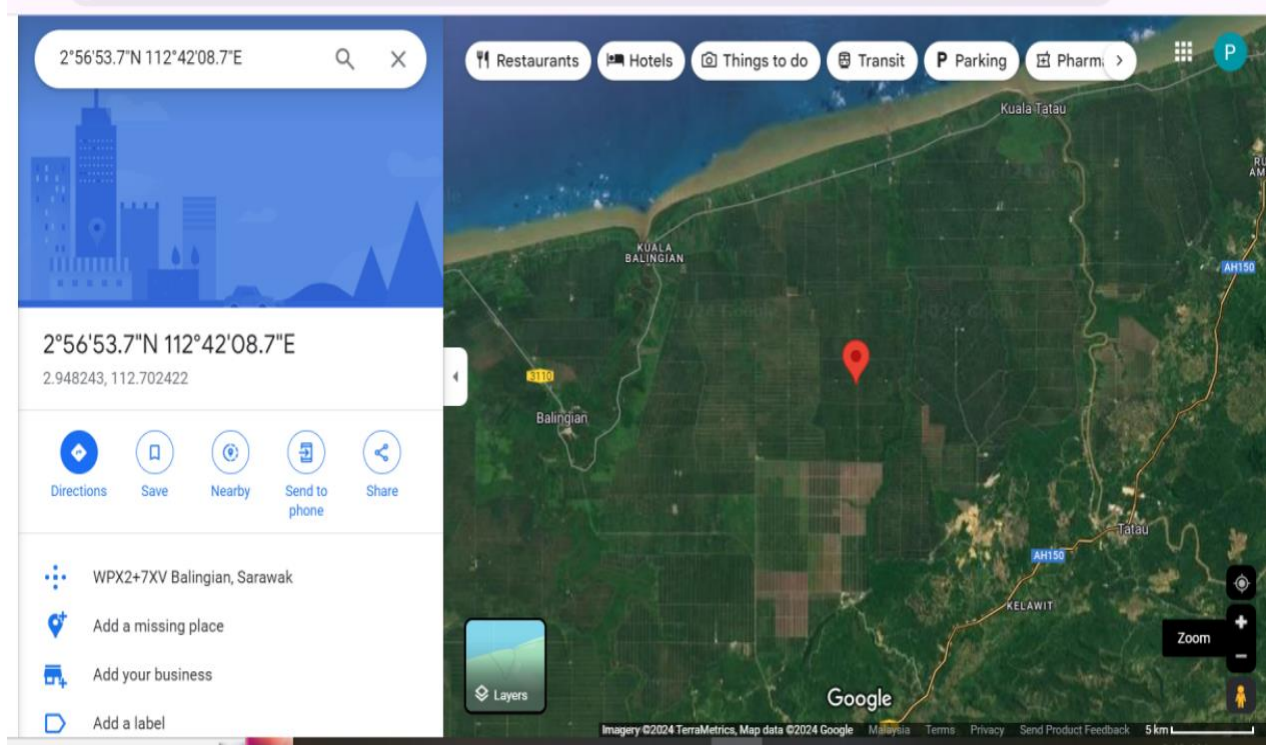
MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6


Location Map of the Production Unit**Tamar Plantation Sdn Bhd (Tamar Estate)**

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6



MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

4. AUDIT ASSESSMENT**4.1. Recertification Audit**

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. Recertification

The **Recertification** audit was conducted on **19th - 20th July 2024**.

During the **Recertification** audit, there were **1 Major, 2 Minor and 8 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 **Tamar Plantation Sdn Bhd (Tamar Estate)** to provide comments. As at audit date on **19th - 20th July 2024**, there were no adverse comments received.

Table 5: Stakeholder Consultation for Tamar Plantation Sdn Bhd (Tamar Estate)

Stakeholders Categories	Stakeholder's Input / Comments	Clients Feedback / Response
Government Agency: Lembaga Sumber Asli dan Alam Sekitar (NREB)	Estate has been committed in complying with the national guidelines of respective matters. No issues.	Communication for all parties are clear and followed as stated in procedure.
Contractor/Buyer: Yick Kwong Trading Sdn Bhd	Have a good business relationship and committed with MSPO implementation. No issues arise.	Maintain the good business relationship.
Neighbouring/Local community: Mafrika Group Sdn Bhd (WorldSign Estate)	There is a two-way communication where both parties can discuss on any issues and resolve amicably.	Maintain the good relationship.
Worker Representative: Gellery Anak Nabau	Happy with workplace and remuneration.	Estate always focuses on employee welfare and well being management.

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

4.3. SUMMARY OF FINDINGS**Principle and Criteria Assessment Summary**

The assessment team conducted a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits where all criterion will be assessed. Evidences are sought for conformity with the MSPO 2530-3:2013. The summary of the assessment can be seen below, where the "Findings/Comments" column reflects the findings in accordance with each criteria and indicator or evidences and when non-conformity is found. Summary of the non-conformity can be found below.

4.4 COMMENT ON COMPLIANCE STATUS, POSITIVE OBSERVATION & OPPORTUNITIES FOR IMPROVEMENT


Principle	Description	Comment	Conformity
Principle 1	Management Commitment & Responsibility	<p>Policy on Implementation of MSPO The Estate has established its MSPO policy dated 16th January 2023, The policy was signed by its Director. The policy statement has emphasized their commitment to ensure continual improvement in the management of FFB production. All policies displayed at main display board at office and stores. It is also communicated to the employees during muster call.</p> <p>Internal Audit Internal audit has been planned to be conducted annually. The latest MSPO internal audit for Tamar estate were conducted on 27th May 2024 by HQ team. This requirement was clearly stated in the SOP for Internal audit that was established on 01st October 2018. Document number : SOPWM-MP1. The internal audit report was made available to the management for review and necessary decisions.</p> <p>Management Review Management Review is scheduled to be conducted once a year after internal audit has been conducted, discussing impacts mitigation and continuous improvement plan for operations with company's decision makers. Management review meeting was conducted on 12th June 2024.</p> <p>The management had periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p>	Complied

MSPO Certification Summary Report

Company Name:	Tamar Plantation Sdn Bhd
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Audit Type:	Individual / Recertification Year 6


		<p><u>Continual Improvement</u> The company has identified Continual Improvement Plan 2024 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>Interview with site management and HQ team, new information will be obtained from ISP information / documents magazine.</p>	
Principle 2	Transparency	<p><u>Transparency of documents relevant to MSPO requirements</u> The management has established its communication procedure for 2-way communication with local communities. Established date : 1st October 2018. In the procedure, the management has no restriction in providing the information to any of its stakeholders, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcome.</p> <p>Except for confidential documents or where disclosure of information would result in negative environmental or social outcomes, other management documents was made publicly available to stakeholder upon request.</p> <p>The public may access information of the company from their group website.</p> <p><u>Transparent method of communication and consultation</u> The management has established Communication with Local Communities procedure SOPWM-MP5 Communication issue date 1st October 2018. The established procedure was for internal and external stakeholder communication practices related to social, environmental, safety and health which is conducted through several mechanisms such as meeting and briefings, internal circulars, notice board, training sessions etc.</p> <p>The Field Manager In-charge is the appointed person to hold responsibility on consultation and communication, shown through a letter signed by the Advisor. The letter was acknowledged by the appointee on 01st January 2024.</p> <p>The list of stakeholders for estate was maintained in the stakeholders list and updated on 15th June 2024. The stakeholders comprised of government,</p>	Minor non conformity and Opportunity for improvement have been raised.

MSPO Certification Summary Report

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	Audit Type:	Individual / Recertification Year 6

		<p>consultant, Village headman, land owners and government agencies.</p> <p><u>N/C No. 1; Opportunity For Improvement (Principle 4.2.2.3)</u> We interviewed NREB official from Mukah during the audit, but found their particulars not registered in the list of stakeholders. It would be proper to update the list of stakeholders with all parties that deals with the estate – example: NREB Mukah.</p> <p>Communication with stakeholders was shown through minutes of meeting, dated 16th May 2024.</p> <p>From the stakeholders communication record, there is no issues risen in audit year between estates and its stakeholders.</p> <p><u>Traceability</u> Traceability procedure, SOPWM-MP9 Traceability was established, describing the process flow of FFB delivery from the estate to Semanok Palm Oil Mill including the documents and records involved.</p> <p>A non-conformity raised during the previous audit on FFB evacuation using boat not covered in the procedure was found addressed satisfactorily. A revised procedure was established stating the activity of FFB evacuation by boat.</p> <p><u>N/C No. 2; MINOR (Principle 4.2.3.2)</u> Regular inspections on compliance with the traceability system was not carried out.</p> <p>From sample of records verified on traceability, we found Daily Harvesting Record dated 17th July 2024 stating D/N No 62639 was not checked by Cadet and not signed by Office Department, indicating that the system was not inspected.</p> <p>Traceability Officer is the person in charge for estate to monitor on traceability system from the estate to mill. Appointed letter dated 01st January 2024 signed by Field Manager In-Charge.</p> <p>Records of sales, delivery or transportation of FFB were based on the weighbridge ticket. Estate also have record of Custom Report of Monthly Sales and Purchases from Semanok Palm Oil <u>Mill</u>.</p>	
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MSPO Certification Summary Report

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	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

Principle 3	Compliance to legal requirements	<p><u>Regulatory requirements</u> <u>N/C No. 3; MAJOR (Principle 4.3.1.1)</u> Not all operations are complying with legal requirements. The appointment of Occupational Safety and Health Coordinator as required under Occupational Safety and Health (Amendment) Act 2022 with OSH (Licensed Person) Order 2024 was yet to be complied with.</p> <p>A compliance checklist is shown – WM-LEG01 Rev 0 dated 01st November 2018 to monitor the expiry of licenses, licenses, road tax and A permit.</p> <p><u>MPOB License</u> License No : 504136102000 Validity : 01st April 2024 - 31st March 2025</p> <p><u>Trade License</u> License No : A1181272 Validity : 11th December 2023 - 10th December 2024</p> <p>Permit Khas Barang Kawalan Berjadual :Q001680 Validity : Until to 18th October 2026</p> <p>Air Compressor Permit SW PMT 82520 Validity: 10th January 2025</p> <p>Legal register is available that includes the relevant International covenants, Federal and State laws and regulations and was last updated on 05th June 2024.</p> <p><u>Legal land use rights</u> The oil palm cultivation of the land does not diminish the rights of other users. However, entry into the estate are checked at the entrance security post.</p> <p>There were no recorded or known disputes over the ownership of the land. No changes to the land ownership or new land acquisition since the last audit.</p> <p><u>Customary rights</u> There are no issues or encumbered by customary rights in the estates. The estate will respond according to the Complaints/Grievance Mechanism should any cases arise in future.</p> <p>Perimeter boundaries were marked on the ground, with signage out up, stating the COD location.</p>	Major non conformity has been raised.
Principle 4	Social responsibility, health, safety and employment condition	<p><u>Social Impact Assessment</u> Social Impact Assessment (SIA) report was available during the document assessment. The Social Impact</p>	Opportunity for Improvement have been raised.

MSPO Certification Summary Report

Company Name:	Tamar Plantation Sdn Bhd
Certifying Unit:	Tamar Estate
Client Number:	NSC-39-04-24/MSPO (2)
Audit Type:	Individual / Recertification Year 6

Assessment was conducted by a consultant. The SIA report was to comply with the principle 4 (Social responsibility, health, safety and health employment condition) to the Malaysia Sustainable Palm Oil (MSPO). Wherein, SIA is defined as the process of analyzing, monitoring and managing the intended and unintended social consequences, both positive and negative of planned interventions and any social change process invoked by the interventions mentioned above.

Complaints and grievances

It was observed the Standards Operation Procedure for complaints and grievances procedure was available, which can refer in file Standard Operation Procedure (SOP) - SOPWM-MP4 Complaints and Grievance Rev. 1.

A process flow chart is attached in the procedure with timeline to inform complainant on status. A timeline to settle complaints is also stated.

Complaints and grievances are investigated, addressed and resolved based on their severity. Grievances will normally be resolved within 10 - 20 working days, whilst major complaints and grievances will be resolved based on priority and budget availability.

No complaints related to sexual harassment received so far, but the procedures stated such issues will be handled with the utmost privacy and confidentiality by the Gender Committee .

Complaint box is available at the entrance of offices where affected stakeholders can drop in their complaints to be acted upon by the Social Liaison Officers.

Commitment to contribute to local sustainable developments

The estate management has been actively assisting and contributing to the surrounding communities. The estate employed local community. The management also repair and maintenance for road and drainage for nearby longhouse. Food basket for internal staff and workers also given during festive season (Raya, Gawai & Chinese New Year)

Employees safety and health

The Safety and Health Policy were

MSPO Certification Summary Report

Company Name:	Tamar Plantation Sdn Bhd
Certifying Unit:	Tamar Estate
Client Number:	NSC-39-04-24/MSPO (2)
Audit Type:	Individual / Recertification Year 6

signed by the Director dated 16th January 2023. The Policy was sighted in dual language (English and Malay) The policy is posted in the Estate Office. MSPO Awareness Training was conducted to communicate the policy to all employees.

HIRARC has been established covering all activities and operations in the estate such as harvesting, spraying, manuring etc.

Annual training programme on safety and health for Year 2024 was made available. Based on the training record, it was observed the Safety Operation was conducted in the estate which focused on workers' operation.

Appropriate PPE were distributed for the specific risk assessed operations as per HIRARC. Records of PPE issuance are kept in the Rekod Alat Perlindungan Diri for all staff and workers.

Tamar Plantation Sdn Bhd (Tamar Estate) has a SOP handling chemicals (SOPWM - OP6) dated 01st October 2018 to ensure proper and safe handling and storage in accordance to OSH (Classification Packaging and Labeling) Regulation 1997 and OSH (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.


CHRA report for Tamar Plantation Sdn Bhd(Ref.No.HQ/10/ASS/00/277-2019/04) conducted by Imelda Marazing (HQ/10/ASS/00/277). Assessment date on 10th January 2019. Initial Personal Chemical Exposure Monitoring Report (HQ/10/JHI/00/00037-2020/025) for Tamar Plantation Sdn Bhd was conducted by Mr Yat Chan Nyoung (HQ/19/JHI/00/00037) dated 20th July 2020.

Tamar Estate established an OSH committee as evident in JAWATANKUASA KESELAMATAN & KESIHATAN PEKERJAAN (JKKP) DAN ALAM SEKITAR. Appointment letter for the OSH Chairman was made available dated 01st January 2024.

There were 2 OSH meetings conducted todate which was on 15th March 2024 and 14th June 2024.


No accident recorded for year 2023 and to-date. Tamar Plantation Sdn Bhd (Tamar Estate) has submitted JKKP 8 on 22nd January 2024 Ref: JKKP

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

		<p>8/169497/2023.</p> <p><u>N/C No. 4; Opportunity For Improvement (Principle 4.4.4.2)</u> It would be an improvement if the estate can do the following: (1) It was sighted in the Safety and Health Committee that there was no representation from the workforce in the representatives of the employees eg. harvester, sprayer or machine operator. (2) To conduct HIRARC for mechanical clearing. (3) OSH plan to be more comprehensive, eg. to include medical surveillance, CHRA or OSH coordinator for training.</p> <p>Employment conditions Woodman Group of Companies has established a Social Policy (Doc No: MSPO/SP01/22 Rev 2). The policy has been signed by Director. The Policy was sighted in dual language (English and Malay).</p> <p>The top management is committed to implement the equal opportunity within their organization. Their commitment is clearly described with the statement indicated in the Social Policy established by the management.</p> <p>Based on the observation and interview session, it was noted that there are no discriminatory practices in the estate.</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>Copies of signed of employment contract by both employer and employee is made available review by the audit team.</p> <p>The management has established a time recording system for all employees that makes working hours transparent for both employees and employer. Time recording system has been carried out manually and punch card on daily basis for field and office staffs. Display of working hours at general notice board.</p> <p>The employees are offered incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and free electricity supply.</p> <p>No indication of sexual harassment happening in the estate. Woodman</p>	
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MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

		<p>Group of Companies have established a Social Policy (Doc No: MSPO/SP01/22 Rev 02). The policy has been signed by Director on 16th January 2023 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>Tamar estate has established Women Committee. Based on the interview with the chairman and committee member, no harassment has been reported to date.</p> <p>There is no labour union established on site. Interview with workers, no obstruction from the management for workers who would like to join the union.</p> <p>As stated in the company's policy on No Child Labour, there are no underage workers employed by the estate.</p> <p><u>Training and competency</u> Annual training programme on safety and health and MSPO 2024 was made available. Based on the training record, it was observed the safety of field operations was conducted in the estate.</p> <p>Training matrix of individual employees who involved in harvesting, manuring, spraying and other operation works were identified. Generally the type / subject of training identified is suitable and relevant to the worker job description.</p> <p><u>N/C No.5; Opportunity For Improvement (Principle 4.4.6.2)</u> It would be an improvement to conduct proper Training Needs Analysis to identify right trainings for the right peoples.</p>	
Principle 5	Environment, natural resources, biodiversity and ecosystem services	<p><u>Environmental management programme</u> Woodman Group of Companies has established a Environmental Policy (Doc. No.MSPO/EP01/22). The policy has been signed by Director on 16th January 2023. The Policy was sighted in dual language (English and Malay). EMP established with relevant objectives that emphasize on good management practice and mitigation of environmental impacts. Evidence of Environmental Management Plan was communicated to all employees through training sessions</p>	Minor non-conformity and Opportunity for Improvement have been raised.

MSPO Certification Summary Report

Company Name:	Tamar Plantation Sdn Bhd
Certifying Unit:	Tamar Estate
Client Number:	NSC-39-04-24/MSPO (2)
Audit Type:	Individual / Recertification Year 6

conducted for the workers.

Tamar Estate had undertaken EIA report and obtained the EIA Approval for the Proposed Tamar Oil Palm Plantation at Lot 5, Balingian Land District, Sibul Division from Natural Resources Environmental Board (NREB) dated 15/03/2000, Ref.no.: (10)NREB/6-4/156.

Based on the EAIA and environmental management plan, the management identified management control to take necessary action to mitigate the negative impacts and enhance the positive ones, with necessary measures and monitoring its implementation.

N/C No. 6; Opportunity For Improvement (Principle 4.5.1.4)
While the Environmental Management Plan states preparation of recycle bins at linesite and office as management control to address the impact of water pollution, it would be an improvement to regard it as a positive impact to be promoted through coordinated programme.

The management organised regular environmental meeting with employees on 15th March 2024 and 14th June 2024. Workers were represented in these meetings.

Efficiency of energy use and use of renewal energy


Usage of Non-renewable Energy (Diesel Consumption) against FFB productions are monitored monthly/yearly as can be seen from the following table.

Year	Total Diesel Used (Lit)	Total FFB (MT)	Lit/MT
2022	550,187	63,445.28	8.67
2023	606,521	70,911.35	8.55
2024 (Till May)	247,465	24,221.78	10.22

N/C No. 7; Opportunity For Improvement (Principle 4.5.2.1)
The baseline of diesel consumption efficiency is 8.50 liter/MT. The actual yearly values exceeds the baseline. It would be informative to the management to justify the variance between the actual figures with the baseline.


Energy Consumption Spreadsheet

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

		<p>maintained monthly and relate to FFB Delivery to monitor its Energy Efficiency.</p> <p><u>N/C No. 8; Opportunity For Improvement (Principle 4.5.2.2)</u> It would be appropriate to include in the spreadsheet, the consumption of petrol used in the operation of outboard engines to evacuate FFB using boats.</p> <p>Solar panels are sighted in the ramp area.</p> <p><u>Waste management and disposal</u> Waste Management Plan, Doc No. ENV04 (E) Rev 02 dated 02nd January 2023, has been established to avoid or reduce pollution from different kinds of wastes. For each identified waste source, the estate has determined the appropriate measure to ensure all waste generated in the estate is being handled responsibly.</p> <p>Summary of Scheduled Waste Record Year 2024 is available and verified. Inventory of Scheduled Wastes through e-Swis is available for the month of March 2024, reported to DOE on 18th March 2024. Scheduled wastes were properly disposed by the registered collector or transporter with DOE approval.</p> <p>SOP for Chemical handling, SOPWM-OP6 Chemical handlings, date 01st October 2018, include triple rinse procedure. Any pesticide containers are properly stored and disposed, if not recycled for other operations.</p> <p>Domestic wastes are dumped into landfill in the field. The signage indicating the landfills state 35 pits has been opened and covered up.</p> <p><u>N/C No. 9; Opportunity For Improvement (Principle 4.5.3.5)</u> At the linesite in Block 163, we observed recyclable items (such as empty plastic bottles) among loads of wastes collected into an open FFB bins used as rubbish bins, indicating ineffective 3R programme. It would be an improvement to ensure recycling programs are effective.</p> <p><u>Reduction of pollution and emission</u> Based on records, the estate is monitoring its GHG emission monthly as per Form No.WM-ENV17(P) dated 02nd August 2021, from different sources, namely:</p>	
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MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

		<p>i. Emissions from pesticides application;</p> <p>ii. Emissions from fertilizer application; and</p> <p>iii. Emissions from Diesel, Petrol & Lubricant</p> <p>Natural water resources Tamar Estate has established its Water Management Plan, Doc. No: ENV03 (E) Rev 03 dated 02nd January 2023.</p> <p>N/C No. 10; MINOR (Principle 4.5.5.1) A finding previously raised on some information in the water management plan being not applicable to the estate was found not addressed. Bekalan air rawatan dari kilang is not applicable to the estate, yet still appeared in the documented plan. This is a repetitive finding.</p> <p>No construction of bunds, weirs and dams across main rivers or waterways passing through the estate.</p> <p>Drains are constructed as transportation channel for FFB evacuation</p> <p>Status of rare, threatened or endangered species and high biodiversity value area Tamar Estate has its Biodiversity Assessment 2024, dated 01st January 2024, with information on: -Interdiction -Objectives -Methodology -Identification of Areas -Identification of Species -Management Plan -Appendix (Map)</p> <p>It was observed that signages on prohibiting hunting and fishing was available at the main entrance of the estate.</p> <p>Zero burning practices Woodman Group of Companies has established an Environmental Policy (Doc. No.MSPO/EP01/22). The policy has been signed by Director on 16th January 2023, whereby showing the estates committed with zero burning practices in all their operational area as a plan to reduce air pollution.</p>	
Principle 6	Best practices	<p>Implementation of standard best practices / Site management The Standard Operating Procedures for Oil Palm Plantation for Tamar Plantation Sdn Bhd Ref: SOPWM Rev. 2 revised</p>	Opportunity for Improvement has been raised

MSPO Certification Summary Report

Company Name:	Tamar Plantation Sdn Bhd
Certifying Unit:	Tamar Estate
Client Number:	NSC-39-04-24/MSPO (2)
Audit Type:	Individual / Recertification Year 6

date on 02nd January 2023. The revised SOP has been verified by Field Manager Incharge.

N/C No. 11; Opportunity For Improvement (Principle 4.6.1.1)
Standard operating procedures can be more comprehensive and cover all operations, to include mechanical clearing, FFB evacuation using boat driven by outboard engine and Integrated Pest Management.

Estate had maintained had 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.

Economic and financial viability plan

Documented business or management plan is translated from the annual budget. The budget has the information about targeted yield and profit and financial allocation for harvesting, upkeep & maintenance and fertilizers. For Tamar Estate, Budget was done for 3 years from 2024 until 2026, provided by the estate management.

Attention was given to crop projection, cost of production to monitor the performance of each operating unit. The cost of production was reviewed and compared against expenditure each year with projections in place.

An Environmental Management Plan (EMP) Report Approval from NREB detail:

- Serial No: 2631.
- Name of Project: The Replanting of Tamar Oil Palm Plantation on Lot 18, Block 0, Balingian Land District, Mukah Division, Sarawak;
- Date of Approval: 02/02/2024;
- Ref No: (15) NREB/600-1/2E/110 (Vol. 1);
- Signed by Mr Jack Ak Liam (Controller of Environmental Quality)


Transparent and fair pricing dealing

All arrangement of the pricing mechanism is handled through Head Office level. Pricing mechanism were understood by the supplier. Sales and purchase agreement sighted and verified during the audit.

Contractor

No contractor involve in estate

MSPO Certification Summary Report

	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

		operation.	
Principle 7	Development of new plantings	Not Applicable Note: the whole Principle 7 is not applicable for this audit as there is no new planting in the plantation areas.	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: 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 continued by submission and accept the corrective action plan and evidence of NCRs within the stipulated time frame to **Tamar Plantation Sdn Bhd (Tamar Estate)**.

MSPO Certification Summary Report		
	Company Name:	Tamar Plantation Sdn Bhd
	Certifying Unit:	Tamar Estate
	Client Number:	NSC-39-04-24/MSPO (2)
	Audit Type:	Individual / Recertification Year 6

Signed for and on behalf of
Nesus Certification Sdn Bhd



.....
(Jeffrey Denis Ridu)
Lead Auditor
Date: 27/09/2024



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
Tamar Plantation Sdn Bhd (Tamar Estate)



.....
(Kueh Chie Tiong)
Director
Date: 28/09/2024



APPENDIX A: AUDIT FINDINGS

Refer to the Attachment (Appendix A)

APPENDIX B: CORRECTIVE ACTION PLAN & EVIDENCE

Refer to the Attachment (Appendix B)

APPENDIX C: AUDIT PLAN

Refer to the Attachment (Appendix C)

End of Report