



EMPOWERING SUSTAINABILITY

ECCO CERTIFIED SDN BHD

03-02 Galleria Cyberjaya,
Jalan Teknokrat 6, Cyber 5,
63000 Cyberjaya, Selangor

PUBLIC SUMMARY REPORT

MALAYSIAN SUSTAINABLE PALM OIL

MSPO

Tay Loo Joo Organization

Tay Loo Joo Certified Unit

(Refer Executive Summary) Certified Unit
Address

MSPO (MS2530-2:2013) Part 2: General Principles Standard Reference
for Independent Smallholders

MSPO Annual Surveillance Audit Year 3 (ASA – 3) Certification Audit

Individual (Smallholder) Certification Type

Sustainable Production of Oil Palm Fresh Fruit Bunches (FFB) in Audit Scope

Compliance to MSPO Certification

Standard MS2530-2:2013 Part 2

22 September 2022 Audit Date

MSPO Certificate

ECCO-MS2530-C0096 Certificate No.

31 July 2019 till 30 July 2024 Validity Period

Audit Team

Amirul Arif Ab Aziz Lead Auditor

Mohamad Zulkefli Md Isa Auditor

Full Report:

ECCO-RP-03_0100_ MSPO Annual Surveillance Audit – Year 3
(ASA – 3) Report_Tay Loo Joo

Written by **Amirul Arif**

EXECUTIVE SUMMARY

ORGANIZATION INFORMATION

Organization	Bunga Group of Estates		
Certified Unit Name	Tay Loo Joo		
Certified Unit Address	Head Office Address 9 th Floor, Wisma Bunga, 11 Jalan Lambak, 86000 Kluang, Johor. Estate Address • Lot 2236, 3010, Mukim Kluang, Negeri Johor • Lot LO 1195 (5.18H), Lot 1027 (4.48H) Mukim Kluang, Daerah Kluang, Negeri Johor • Lot 1028, 1028, Mukim Kluang, Daerah Kluang, Negeri Johor		
MSPO Standard Reference	MS2530-2:2013 Part 2: General principles for independent smallholders	Accreditation Body	Department of Standard Malaysia (DSM)
Organization Representative(s)	Sivakumar A/L Jaganathan Estate Manager E-mail: Mobile: +6012 – 723 2616 Mrs. Fadhilahtul Fatin Bt Rozladin MSPO Officer E-mail: Mobile:		
Certification Audit	MSPO Annual Surveillance Audit Year – 3 (ASA – 3)	Audit Date	22 September 2022
Audit Team	Lead Auditor : Amirul Arif Ab Aziz Auditor : Mohamad Zulkefli Md Isa		
Audit Scope	Sustainable production of oil palm fresh fruit bunches (FFB) in compliance to the MSPO Certification Standard MS2530-2:2013 - Part 2		
Certification Type	Individual (Smallholder)		
Certified Area	20.54 Ha		
MSPO Certificate	Certificate No : ECCO-MS2530-0096 Validity : 31 July 2019 till 30 July 2024		
Other Current Certification	Tay Loo Joo does not hold or currently being certified under any other sustainability or ISO certification scheme		
Usage of MSPO Logo	Tay Loo Joo did not use any MSPO logo in their estate operation and product.		

DETAILS OF CERTIFIED UNIT

Background

Tay Loo Joo is in Kahang, Johor. Currently, the total certified area is approximately 20.54 Ha of smallholder's oil palm plots. **Tay Loo Joo** is under the Bunga Group of Estates.

This surveillance audit was conducted to ensure the company is still meeting the key elements of the MSPO standards requirement and to verify that all non-conformities (NC) issued in the previous audit has been closed and all corrective actions have been implemented effectively.

Certified Unit Name and Address

Certified Unit	Estate Address
Tay Loo Joo	- Lot 2236, 3010, Mukim Kluang, Negeri Johor - Lot LO 1195 (5.18H), Lot 1027 (4.48H) Mukim Kluang, Daerah Kluang, Negeri Johor - Lot 1028, 1028, Mukim Kluang, Daerah Kluang, Negeri Johor

MPOB License Information

Certified Unit	MPOB License	Scope of Activity	Expiry Date
Tay Loo Joo	322095-101000	Menjual & Mengalih FFB	31/05/2026

Location of the Certified Unit

Certified Unit	Locality	GPS Coordinate
Tay Loo Joo	Mukim Kluang	2.06086 N, 103.37455 E
		2.12647 N, 103.41795 E

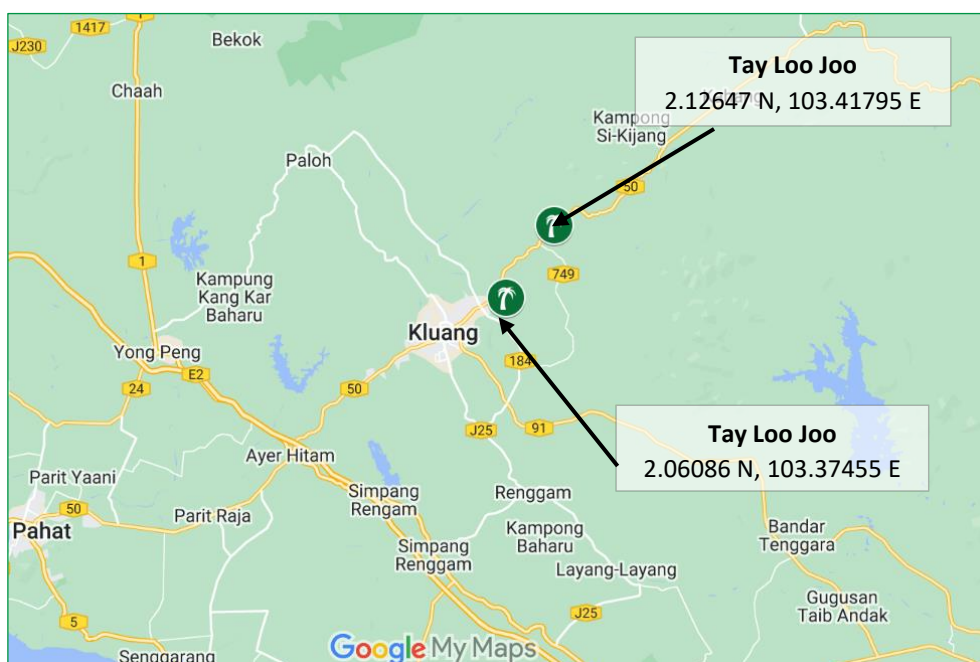


Figure 1: Location of **Tay Loo Joo** in Google Map based on its GPS coordinate

Area Statement (Hectare, Ha)

Certified Unit	Audit	No. of Smallholders Certified	Total Area Certified
Tay Loo Joo	MSPO Annual Surveillance Audit – Year 3 (ASA – 3)	1	20.54

Annual FFB Production (Metric Tonne, MT)

Certified Unit	Actual 2020	Actual 2021	Projected 2022
Tay Loo Joo	743.65 MT	709.35 MT	376.88 MT

AUDIT TEAM AND ASSESSMENT PROCESS

CERTIFICATION BODY

ECCO is a homegrown company providing certification for forward-looking business owners in the agriculture industry. Founded in 2018, **ECCO** conducts independent sustainable palm oil audits for palm oil industry players in Malaysia to MSPO 2530 series standards.

Our work environment is one in which people are committed to excellence and are working together to accomplish common goals with high ethical standards. Each **ECCO** employee is a stakeholder in the success of our company, and we are all dedicated to enhancing the success of our clients through the service we provide. **ECCO** has been providing audit services in twelve (12) states across Malaysia.

ECCO is headquartered at Cyberjaya, Selangor and is accredited by the Department of Standards (DSM) Malaysia and is also listed in the Malaysian Palm Oil Certification Council (MPOCC).

AUDIT TEAM MEMBERS - ROLE AND QUALIFICATION

Amirul Arif Ab Aziz Role: Lead Auditor Assessed Principle 2,4 & 6	• Certified MSPO Lead Auditor • Certified MSPO SCCS Auditor • Certified EMS ISO 14001:2015 Auditor • BSc (Hons) Plantation and Agro Technology Management (UiTM) • Worked with FIMA Corporation Berhad as MSPO Coordinator • Lead Auditor at ECCO Certified since 2020
Mohamad Zulkefli Md Isa Role: Auditor Audited Principle 1,3 & 5	• Bac Sc (Resource Economics), UPM • Master's Degree in OSH Management, UTM • More than 25 years since 1997, working experience in various sectors • Experienced with the implementation, auditing, and training aspects of ISO, MSPO, RSPO, ISCC and SCCS for various CBs • Possesses the Lead Auditor MSPO MS 2530:2013 by SIRIM in 2017 • International Certification and is currently a Lead Auditor for ISO 9001, ISO 14001, ISO 45001, MSPO among others • Able to communicate in English and Bahasa Malaysia, among others

AUDIT METHODOLOGY	
Audit Objectives	- To confirm the client's management system conformation with MSPO certification requirement respective to the participating unit's certification standard. - To confirm that the organization has effectively implemented the planned management system - To verify effectiveness of implementation of Corrective Actions and Corrective Action Plans for all Non-Conformities (NC) raised during the MSPO Annual Surveillance Audit – Year 2 in the previous year - To make appropriate recommendations based on the audit findings
Certification Standard	MSPO (MS2530:2013) – Part 2: General Principles for Independent Smallholders
Certification Type	Individual (Smallholder)
Audit Methodology	Site Audit This audit was conducted in several methods for collecting objective evidence: - Document review and data review, aiming to observe the sufficiency of types or substances from required documents - Interview with staffs and workers, aiming to obtain more detailed information and cross check the information - Consultation with contractors, suppliers, and stakeholders – to gain a better insight on social relationship of the organization - Site inspection/Field observation - to directly observe the sufficiency of implementation on site. The audit evidence obtained were based on samples of information available; thereby introduces the element of uncertainty.
Calculation of Sample Size	The sample size is determined by the following formula: $S = r \sqrt{vn}$; Whereby S = sample size r = risk factor n = number of members. r is selected as per below: - Low risk: risk factor 1.0 - Medium risk: risk factor 1.5 - High risk: risk factor 2 The lowest possible sample size number is one. S = Sampling is not applicable for individual certification
Audit Date	22 September 2022
Participants	Refer to Appendix E: Participants Attendance List
Deviation from Audit Plan	None
Issues affecting the Audit Program	None
Changes to Management System since last audit	None
Unresolved issues	None

AUDIT FINDINGS SUMMARY AND RECOMMENDATION

AUDIT FINDINGS SUMMARY	
Major Non-Conformities (NC)	0
Minor Non-Conformities (NC)	0
Observation for Improvement (OFI)	0

Refer to **APPENDIX B: Details of Non-Conformities (NC) and Corrective Actions**

PREVIOUS AUDIT RESULT (IF APPLICABLE)	
No. of Non-Conformity (NC) raised from the previous audit	MSPO Annual Surveillance Audit Year 2 - NIL
The audit team has reviewed the result from the previous audit (MSPO Annual Surveillance Audit Year 2) and verified the effectiveness of the closing of any Non-Conformity (NC) raised. As a conclusion:	
☒	All Non-Conformities raised during the previous audit has been corrected and Corrective Action or Corrective Action Plan has been carried out and implemented effectively
☐	The management system has not adequately addressed Non-Conformity (NC) raised during the previous audit and the specific issue has been re-defined in this report.

Refer to **APPENDIX C: Status of Non-Conformities (NC) Raised in the Previous Audit (Initial)**

AUDIT CONCLUSION AND RECOMMENDATION
The audit objectives have been achieved and the certificate scope remains appropriate. Based on the audit findings the audit team concluded that: - The management system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system - The management system is in line with the requirements of the standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization's policies and objectives. - All Non-Conformities raised during the previous audit has been corrected and Corrective Action or Corrective Action Plan has been carried out and implemented effectively - There was no complaint received during the field assessment and during interview with the external stakeholders. - Throughout the audit process, the management system demonstrated overall conformance with the requirements of the audit standard. Therefore, the audit team recommends that, based on the results of this audit and the organization commitment towards complying with MSPO (MS2530-2:2013) Part 2: General Principles for Independent Smallholders, management system certification be continued for Tay Loo Joo.

AUDIT PROGRAM

Item	Description	Man-days	Tentative Date
Initial Certification Audit	Site Audit - Stage 1	-	-
	Remote Audit	-	-
Annual Surveillance Audit – Year 1	Site Audit	-	-
Annual Surveillance Audit – Year 2	Site Audit	3	22 October 2021
Annual Surveillance Audit – Year 3	Site Audit	2	22 September 2022
Annual Surveillance Audit – Year 4	Site Audit		September 2023

Refer to **APPENDIX D: Details of Audit Plan** for the MSPO Annual Surveillance Audit Year 3 (ASA – 3)

Note: The actual date of the next annual surveillance audit will be discussed and decided 3 months prior to the month of planned audit.

OFFICIAL SIGNOFF

On behalf of:

ECCO Certified Sdn Bhd



Name : Nur Izzaty Iqlima Norazman

Position : Programme Manager

Date : 05/10/2022

On behalf of:

Tay Loo Joo Sdn Bhd

Name : Mr. Isaac Lee Xing Wei

Position : General Manager

Date :