



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

Menara Mutiara Sdn Bhd & Group Organization

Refer Executive Summary Certified Unit

Refer Executive Summary Certified Unit
Address

**MSPO (MS2530-3:2013) Part 3: General Principles
for Oil Palm Plantations and Organized Smallholders** Standard Reference

MSPO Annual Surveillance Audit – Year 2 (ASA-2) Certification Audit

Group (Oil Palm Estates) Certification Type

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

Compliance to MSPO Certification

Standard MS2530-3:2013 Part 3

24 June 2022 Audit Date

MSPO Certificate

ECCO-MS2530-C0017 Certificate No.

07 April 2020 till 06 April 2025 Validity Period

Issue 2: Annual Surveillance Audit - Year 2 (ASA-2) Current Issue

Audit Team

Amirul Arif Ab Aziz Lead Auditor

Muhamad Nazran Nazarno Auditor

Valentino Kerish Imau Auditor

Full Report:

**ECCO-RP-03_0011_ MSPO Annual Surveillance Audit Year 2
(ASA-2) Report_Menara Mutiara Sdn Bhd & Group**

Written by **Amirul Arif**

EXECUTIVE SUMMARY

ORGANIZATION INFORMATION

Organization	Menara Mutiara Sdn Bhd & Group		
Certified Unit Name	Refer to Details of Certified Units		
Certified Unit Address	Office Address No. 4, Jalan Perak 7/1F, Seksyen 7, 40000 Shah Alam, Selangor. Estate Address Refer to Details of Certified Units		
MSPO Standard Reference	MS2530-3:2013 Part 3: General principles for oil palm plantations and organized smallholders	Accreditation Body	Department of Standard Malaysia (DSM)
Organization Representative(s)	Mrs. Catherine Yap Group Administrator E-mail: catherineyapsk@hotmail.com Mobile: +6012 – 391 9798 Ms. Chiam Koo Yi Group MSPO Clerk E-mail: kooyi93@gmail.com Mobile: +6016 – 290 0186		
Certification Audit	MSPO Annual Surveillance Audit – Year 2 (ASA-2)	Audit Date	24 June 2022
Audit Team	Lead Auditor : Amirul Arif Ab Aziz Auditor : Muhamad Nazran Nazarno Auditor : Valentino Kerish Imau		
Audit Scope	Sustainable production of oil palm fresh fruit bunches (FFB)		
Certification Type	Group (Oil Palm Estates)		
Certified Area	1,481.12 Ha		
MSPO Certificate	Certificate No : ECCO-MS2530-0017 Validity : 07 April 2020 till 06 April 2025		
Other Current Certification	The Group are currently not certified under any other sustainability or ISO certification scheme.		
Usage of MSPO Logo	The Group are currently not using MSPO logo in their operation and product		

DETAILS OF CERTIFIED UNIT

The group consists of four (4) independent estates which are owned and managed by the same entity. The group is divided into two (2) sites – Kuala Langat and Gua Musang. The estates in Kuala Langat site are Menara Mutiara Sdn Bhd and Pembangunan Wang Kita Sdn Bhd while in Gua Musang, the estates are Wajar Inti Sdn Bhd and Imbang Mulia Sdn Bhd. The estates in each site are sitting next to each other. Refer to the tabulated data in the following tables for the details of both sites and all the estates within the group

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

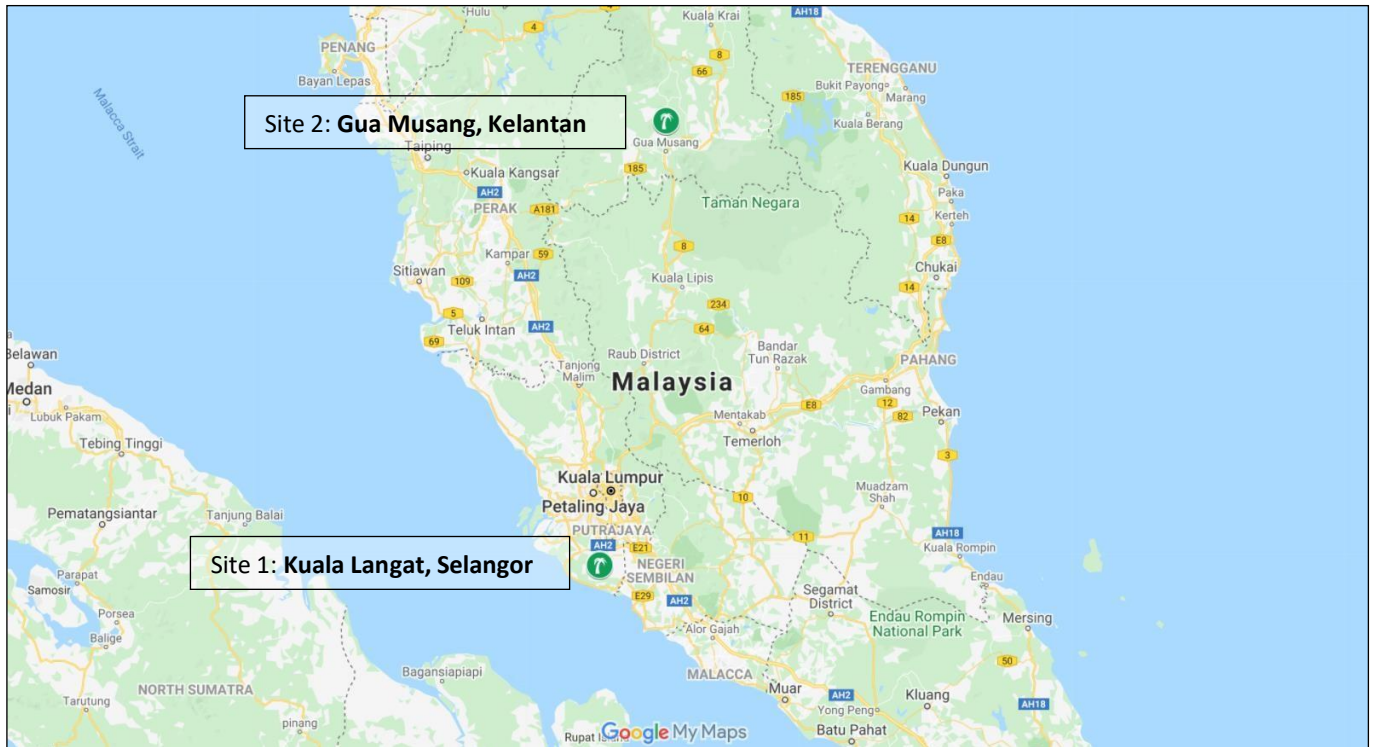
Certified Unit	Estate Address
Menara Mutiara Sdn Bhd	Lot 12190, Mukim Tanjung Dua Belas, Kuala Langat, Selangor
Pembangunan Wang Kita Sdn Bhd	Lot 12189, Mukim Tanjung Dua Belas, Kuala Langat, Selangor
Wajar Inti Sdn Bhd	Tanah Kesultanan PW1125 Blok 1 Mukim Ulu Nenggiri dan Renok, Gua Musang, Kelantan
Imbang Mulia Sdn Bhd	Tanah Kesultanan PW1125 Blok 2A Mukim Ulu Nenggiri dan Renok, Gua Musang, Kelantan

MPOB License Information

Certified Unit	MPOB License	Scope of Activity	Expiry Date
Menara Mutiara Sdn Bhd	503375902000	Menjual & Mengalih FFB	31/08/2022
Pembangunan Wang Kita Sdn Bhd	541385002000	Menjual & Mengalih FFB	31/07/2022
Wajar Inti Sdn Bhd	619104002000	Menjual & Mengalih FFB	31/01/2023
Imbang Mulia Sdn Bhd	503375902000	Menjual & Mengalih FFB	31/01/2023

Location of the Certified Unit

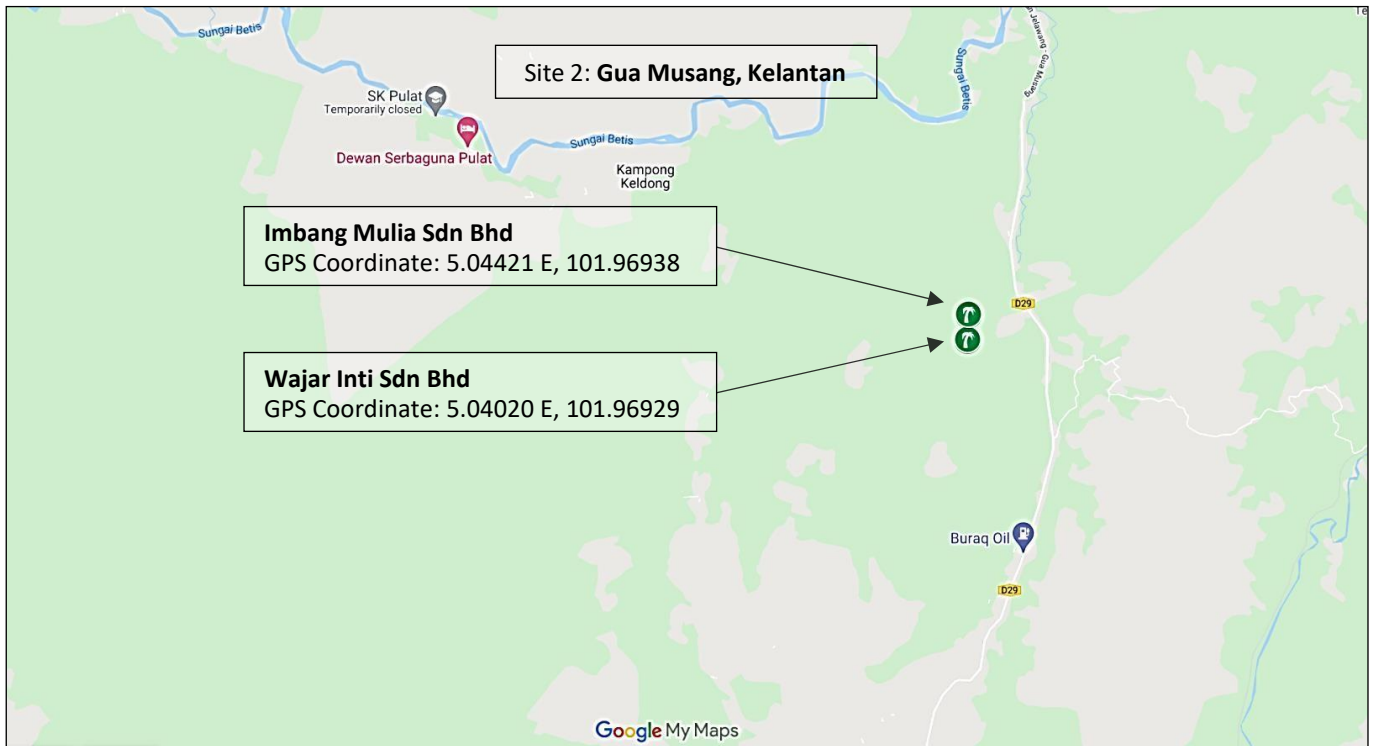
Certified Unit	Locality	GPS Coordinate
Menara Mutiara Sdn Bhd	Kuala Langat, Selangor	2.76219 E, 101.63081 N
Pembangunan Wang Kita Sdn Bhd	Kuala Langat, Selangor	2.75809 E, 101.63052 N
Wajar Inti Sdn Bhd	Gua Musang, Kelantan	5.04421 E, 101.96938 N
Imbang Mulia Sdn Bhd	Gua Musang, Kelantan	5.04020 E, 101.96929 N



Map 1: Location of the two (2) sites of Menara Mutiara Sdn Bhd & Group – Kuala Langat in Selangor and Gua Musang in Kelantan



Map 2: Location of the two (2) estates in Site 1: Kuala Langat site - Menara Mutiara Sdn Bhd and Pembangunan Wang Kita Sdn Bhd, on Google Map based on their GPS coordinates



Map 3: Location of the two (2) estates in Site 2: Gua Musang - Wajar Inti Sdn Bhd and Imbang Mulia Sdn Bhd, on Google Map based on their GPS coordinate

Area Statement (Hectare, Ha)

Certified Unit	Land Title	Planted	Conservation	HBV	Others
Menara Mutiara Sdn Bhd	200.00	200.00	0	0	0
Pembangunan Wang Kita Sdn Bhd	200.20	200.20	0	0	0
Wajar Inti Sdn Bhd	333.87	208.09	0	0	125.78
Imbang Mulia Sdn Bhd	747.05	326.14	0	0	420.91
Total	1,481.12	934.43	0	0	546.69

Annual FFB Production (Metric Tonne, MT)

Certified Unit	Actual 2020	Actual 2021	Projected 2022
Menara Mutiara Sdn Bhd	2,379.37	2,772.27	2,500
Pembangunan Wang Kita Sdn Bhd	3,659.01	4,498.11	3,600
Wajar Inti Sdn Bhd	68.02	364.06	1,200
Imbang Mulia Sdn Bhd	234.92	1,347.84	1,800

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: Auditor Audited Principle 2 & 4	• Certified MSPO Lead Auditor • Certified EMS ISO 14001:2015 Auditor • Certified MSPO SCCS Auditor • BSc (Hons) Plantation and Agro Technology Management (UiTM) • Worked with FIMA Corporation Berhad as MSPO Coordinator
Muhamad Nazran Nazarno Role: Auditor Audited Principle 1 & 6	• Certified MSPO Lead Auditor • Certified MSPO SCCS Auditor • BEng (Hons) Chemical Bioprocess (UiTM) • Worked with Boustead Estates Agency Sdn Bhd as Assistant Mill Manager
Valentino Kerish Imau Role: Auditor Audited Principle 3 & 5	• Certified MSPO MS2530:2013 Lead Auditor • Bachelor of Social Science with Honours in Geography (UKM) • Three (3) years' experience as Environmental Officer in sustainability certifications (MSPO & ISCC) implementation

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 1 in the previous year • To make appropriate recommendations based on the audit findings
Certification Standard	MSPO (MS2530:2013) – Part 3: General Principles for Oil Palm Plantations and Organized Smallholders

Certification Type	Group (Oil Palm Estates)
Audit Methodology	This audit was conducted in several methods for collecting objective evidence: 1. Document review and data review, aiming to observe the sufficiency of types or substances from required documents 2. Interview with staffs and workers, aiming to obtain more detailed information and cross check the information 3. Consultation with contractors, suppliers, and stakeholders – to gain a better insight on social relationship of the organization 4. 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: $S = r \sqrt{n}$; 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. $S = 1.0 \sqrt{4}$ = 2.12 $S = 2$ estates Note: Despite the sampling size calculation as stated above, all estates within the group were audited in the Annual Surveillance Audit – Year 2 (ASA-2)
Audit Date	24 June 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)	-
Minor Non-Conformities (NC)	2
Observation for Improvement (OFI)	-

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

Annual Surveillance Audit Year 1
1 Minor & 1 OFI

The audit team has reviewed the result from the previous audit (MSPO Initial Certification Audit) 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 (ASA-1)**

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 (MS2530-3:2013) Part 3: General Principles for Oil Palm Plantation and Organized Smallholders**, management system certification be granted for **Menara Mutiara Sdn Bhd & Group**.

AUDIT PROGRAM

Item	Description	Man-days	Tentative Date
Initial Certification Audit	Site Audit - Stage 1	2	22 October 2019
	Site Audit - Stage 2	2	11-13 February 2020
Annual Surveillance Audit – Year 1	Remote Audit	3	02 June 2021
Annual Surveillance Audit – Year 2	Site Audit	3	24 June 2022
Annual Surveillance Audit – Year 3	Site Audit	3	May 2023
Annual Surveillance Audit – Year 4	Site Audit	3	May 2024

Refer to **APPENDIX D: Details of Audit Plan** for the Annual Surveillance Audit – Year 2 (ASA-2)

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 : 28/07/2022

On behalf of:

Menara Mutiara Sdn Bhd & Group

Name : Mr. Eng Kar Keat

Position : Managing Director

Date :