



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

Everbest Spirit Sdn Bhd & Group Organization

Everbest Spirit Sdn Bhd & Group Certified Unit

(Refer Executive Summary) Certified Unit
Address

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

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

Group (Oil Palm Estate) Certification Type

Sustainable production of oil palm fresh fruit bunches (FFB) Audit Scope
in compliance to the MSPO Certification
Standard MS2530-3:2013 Part 3

18 January 2023 Audit Date

MSPO Certificate

ECCO-MS2530-0008 Certificate No.

02 December 2019 till 01 December 2024 Validity Period

Audit Team

Valentino Kerish Imau Lead Auditor

Aqilah Nabihah Anuar Auditor

Full Report:

ECCO-RP-03_0008_MSPO Annual Surveillance Audit - Year 3
(ASA-3) Report_Everbest Spirit Sdn Bhd & Group

Written by **Valentino Kerish**

EXECUTIVE SUMMARY

ORGANIZATION INFORMATION

Organization	Everbest Spirit Sdn Bhd
Estate Name	Amber/Senai Estate
Address	Head Office Address C/O Law Commercial Services Sdn Bhd, Medan Cahaya, Jalan Tun Abdul Razak, Susur 1/1, 80000 Johor Bahru, Johor Estate Address Amber/Senai Estate, Jalan Mutiara Emas 5/14 Taman Mount Austin, 81100 Johor Bahru, Johor

Organization	Manifest Destiny Sdn Bhd
Estate Name	Connemara Estate
Address	Head Office Address No 61-02, Medan Cahaya, Jalan Tun Abdul Razak, Susur 1/1, 80000 Johor Bahru Estate Address Connemara Estate, Semenyih, 43507 Hulu Langat, Selangor

Organization	Distinctive Visions Sdn Bhd
Estate Name	Mount Austin Estate
Address	Head Office Address 02-61 Jalan Mutiara Emas 9/3 Austin Boulevard, Taman Mount Austin, 81100 Johor Bahru, Johor Estate Address Mount Austin Estate, PTD 99396, PTD 68905, Mukim Tebrau, 81100 Johor Bahru, Johor

Certified Unit	Aces Agro Produce Sdn Bhd
Estate Name	Aces Agro Produce Estate
Address	Head Office Address No.77-02, Jalan Mutiara Emas 10/2, Taman Mount Austin, 81100 Johor Bahru, Johor Estate Address Lot 2475, Mukim Sedenak, 81000 Kulai, Johor.

Certified Unit	Prudent Strength Sdn Bhd
Estate Name	Ambang Budi (Asiatic) Estate
Address	Head Office Address 61-02, Medan Cahaya, Jalan Tun Abdul Razak Susur 1/1, 80000 Johor Bahru, Johor Estate Address Lot 58770, Mukim Kulai, Daerah Kulai, 81000 Kulai, Johor.

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)	Mr. Tang Ah Kow Estate Manager / Group Manager E-mail: everbestspr@gmail.com Mobile: +6019 – 778 5294		
Certification Audit	MSPO Annual Certification Audit Year 3 (ASA –3)	Audit Date	18 January 2023
Audit Team	Lead Auditor : Valentino Kerish Imau Auditor : Aqilah Nabihah Anuar		
Audit Scope	Sustainable production of oil palm fresh fruit bunches (FFB)		
Certification Type	Group (Oil Palm Estate)		
Certified Area	1542.55 Ha		
MSPO Certificate	Certificate No : ECCO-MS2530-0008 Validity : 2 December 2019 until 1 December 2024		
Other Current Certification	Everbest Spirit Sdn Bhd & Group is currently not certified under any other sustainability or ISO certification scheme.		
Usage of MSPO Logo	Everbest Spirit Sdn Bhd & Group is currently not using MSPO logo in their operation and product		

DETAILS OF CERTIFIED UNIT

Background

Everbest Spirit Sdn Bhd & Group consists of 5 independent estates. Information of the estates derived from their MPOB Licences are as below.

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
Everbest Spirit Sdn Bhd	Amber/Senai Estate, Jalan Mutiara Emas 5/14 Taman Mount Austin, 81100 Johor Bahru, Johor
Manifest Destiny Sdn Bhd	Connemara Estate, Semenyih, 43507 Hulu Langat, Selangor
Distinctive Visions Sdn Bhd	Mount Austin Estate, PTD 99396, PTD 68905, Mukim Tebrau, 81100 Johor Bahru, Johor
Aces Agro Produce Sdn Bhd	Lot 2475, Mukim Sedenak, 81000 Kulai, Johor
Prudent Strength Sdn Bhd	Lot 58770, Mukim Kulai, Daerah Kulai, 81000 Kulai, Johor

MPOB License Information

Certified Unit	MPOB License	Scope of Activity	Expiry Date
Everbest Spirit Sdn Bhd	518217002000	Menjual dan mengalih FFB	31/01/2023
Manifest Destiny Sdn Bhd	545082002000	Menjual dan mengalih FFB	31/12/2022
Distinctive Visions Sdn Bhd	571381002000	Menjual dan mengalih FFB	31/03/2022
Aces Agro Produce Sdn Bhd	619981002000	Menjual dan mengalih FFB	31/12/2023
Prudent Strength Sdn Bhd	620635002000	Menjual dan mengalih FFB	31/11/2023

Location of the Certified Unit

Certified Unit	Locality	GPS Coordinate
Everbest Spirit Sdn Bhd	Taman Mount Austin, Johor Bahru	1.60436 N, 103.67228 E
Manifest Destiny Sdn Bhd	Semenyih, Hulu Langat, Selangor	2.90144 N, 101.81798 E
Distinctive Visions Sdn Bhd	Mukim Tebrau, Johor Bahru	1.59058 N, 103.74304 E
Aces Agro Produce Sdn Bhd	Mukim Sedenak, Kulai, Johor	1.72425 N, 103.47217 E
Prudent Strength Sdn Bhd	Mukim Kulai, Kulai, Johor	1.59189 N, 103.62089 E

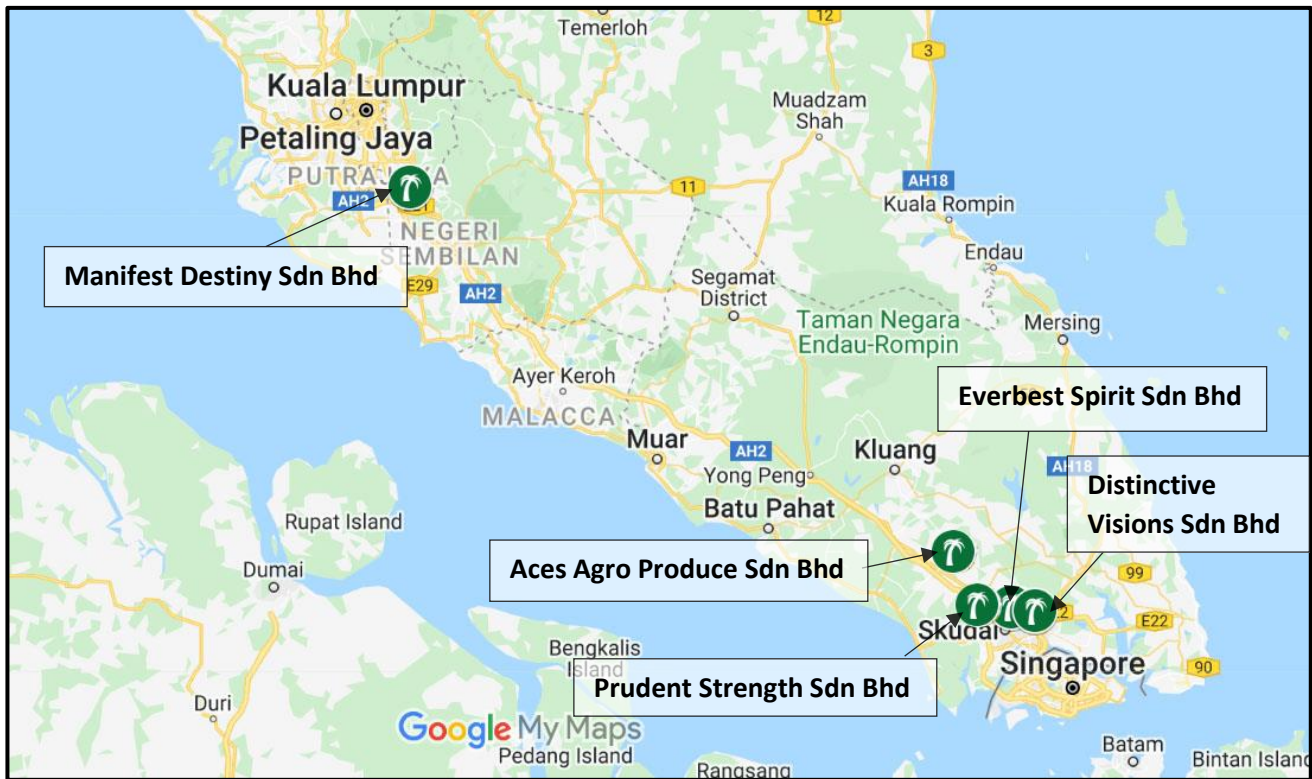


Figure 1: Location of Everbest Spirit Sdn Bhd & Group in Google Map based on their GPS coordinates

Area Statement (Hectare, Ha)

Certified Unit	Land Title	Planted	Conservation	HBV	Others
Everbest Spirit Sdn Bhd	281.40	234.32	-	-	47.08
Manifest Destiny Sdn Bhd	166.52	141.23	-	-	29.92
Distinctive Visions Sdn Bhd	613.75	485.45	-	-	-
Aces Agro Produce Sdn Bhd	226.16	226.16	-	-	-
Prudent Strength Sdn Bhd	254.70	118.94	-	-	135.76

Annual FFB Production (Metric Tonne, MT)

Certified Unit	Actual 2020	Actual 2021	Actual 2022	Projected 2023
Everbest Spirit Sdn Bhd	4549.70	3657.43	3,667.90	3,700.00
Manifest Destiny Sdn Bhd	2711.20	2928.76	2,340.48	2,400.00
Distinctive Visions Sdn Bhd	8264.46	7066.15	4753.67	4300.00
Aces Agro Produce Sdn Bhd	N/A	2829.28	3090.68	3352.08
Prudent Strength Sdn Bhd	N/A	81.71	1,492.61	1,500

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

Valentino Kerish Imau Role: Lead Auditor Assessed Principle 2, 4 & 6	• Certified ISO 9001:2015 Lead Auditor (IRCA) • Certified MSPO MS2530:2013 Lead Auditor • Certified MSPO SCCS • Bachelor of Social Science with Honours in Geography (UKM) • Involved in sustainability certifications (MSPO & ISCC) implementation in SOPB, Sarawak.
Aqilah Nabihah Anuar Role: Auditor Assessed Principle 1, 3 & 5	• Experience working as internal auditor for MSPO MS2530: Part 3 & Part 4, RSPO P&C 2019 and ISCC in oil palm estate • Involved in sustainability certification (RSPO, MSPO & ISCC) for environment related issues (Conservation area & Waste management) • MSc. Degree in Forestry from Universiti Malaysia Sarawak (UNIMAS) • Bachelor of Plant Resource Science and Management (UNIMAS)

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 (MS2530-3:2013) - Part 3: General Principles for Oil Palm Plantations and Organized Smallholders
Certification Type	Group (Oil Palm Estate)
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: $S = r \sqrt{vn}$; 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. $S = 1.5 \sqrt{3}$ $= 1.5 \sqrt{2}$ $= 2.12$ $S = 2$ estates
Audit Date	18 January 2023
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)	1
Observation for Improvement (OFI)	1

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 2 1 Minor & 1 Opportunity for Improvement
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.

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 Plantations and Organized Smallholders**, management system certification be continued for **Everbest Spirit Sdn Bhd & Group**.

AUDIT PROGRAM

Item	Description	Man-days	Tentative Date
Initial Certification Audit	Site Audit - Stage 1	2	5 July 2019
	Site Audit - Stage 2	2	23 November 2019
Annual Surveillance Audit – Year 1	Site Audit	2	25 March 2021
Annual Surveillance Audit – Year 2	Site Audit	3	18 March 2022
Annual Surveillance Audit – Year 3	Site Audit	2	18 January 2023
Annual Surveillance Audit – Year 4	Site Audit	-	-

Refer to **APPENDIX D: Details of Audit Plan** for the 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: 18 January 2023

On behalf of:
Everbest Spirit Sdn Bhd & Group

Name: Mr. Tang Ah Kow
Position: Group Manager
Date: