

MSPO SUPPLY CHAIN CERTIFICATIONS AUDIT REPORT RECERTIFICATION ASSESSMENT (2024)

**CLASSIC COUNTERS (M) SDN BHD
LOT 11918, JALAN IKAN BAWAL,
TELOK GONG, 42000, PORT KLANG,
SELANGOR DARUL EHSAN.**

045-2024-SCCS – CLASSIC COUNTERS (M) SDN BHD

Audit date:	12 SEPTEMBER 2024	
Report prepared by:	MOHAMAD IRWAN BIN SENIN	(Lead Assessor)
Report prepared on:	16 SEPTEMBER 2024	
Certification decision by:	ATIKA BINTI BAKAR	(Certifier)
Certification decision on:	30 SEPTEMBER 2024	

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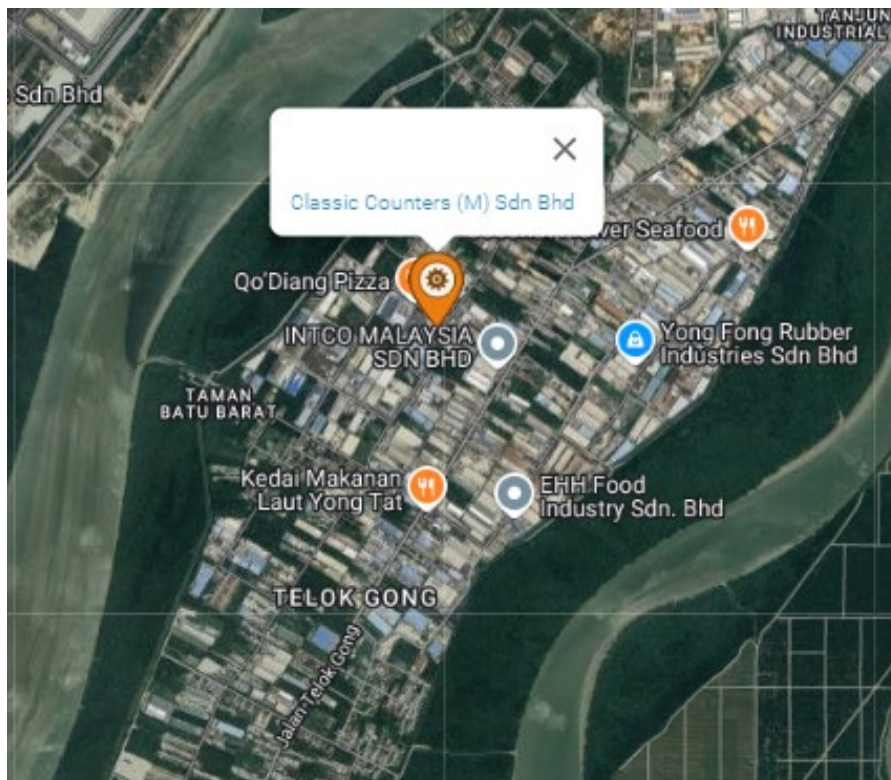
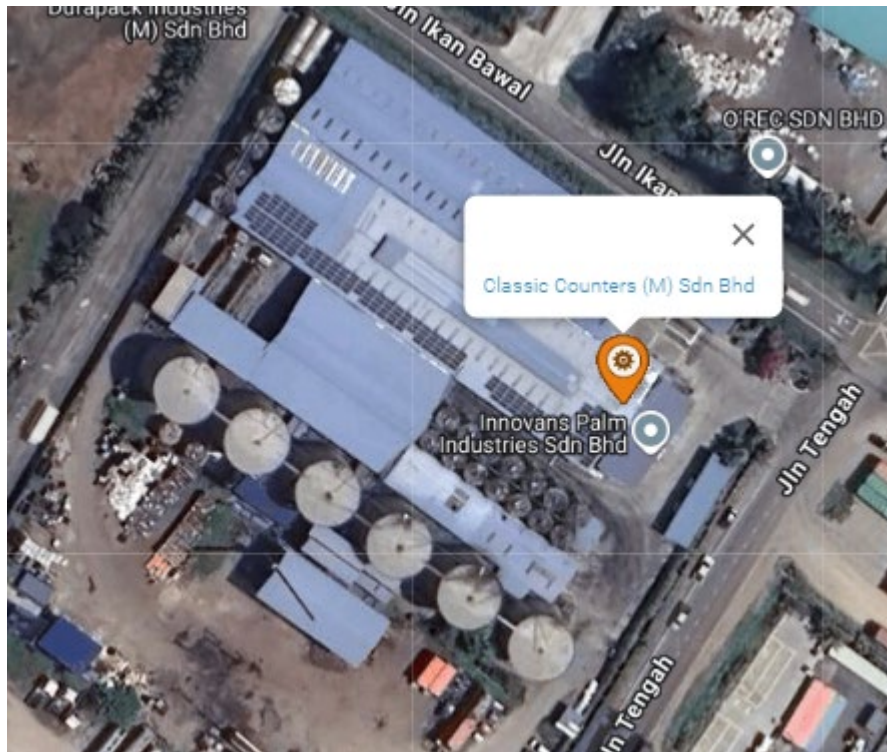
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PART 1: CERTIFIED COMPANY DETAILS

1.1 Company Details	
Name of Company:	CLASSIC COUNTERS (M) SDN. BHD.
Main Address :	Lot 11918, Jalan Ikan Bawal, Telok Gong, 42000, Port Klang, Selangor Darul Ehsan.
Management’s Representative Details	
Name:	Ms. Chloe Lim Chiw Yin
Email Address:	chloe_lim@innovans.my
MPOB License Details	
MPOB License’s No.:	508571603000
Expiry Date:	31.05.2025
Date of Certificate Issued and Validity:	24.12.2024 – 23.12.2029
Scope of Audit:	Purchase, Storage and Sales of MSPO Certified Palm Fatty Acid (PFA), Palm Oleo-chemical (PCM), Crude Palm Oil (CPO), Processed Palm Oil (PPO), Crude Palm Kernel Oil (CPKO), Processed Palm Kernel Oil (PPKO) and Sludge Palm Oil (SPO) using Mass Balance Model of MSPO Supply Chain Certification Standard.
Supply Chain Model:	Mass Balance
Type of Facilities:	Trading and Storage plant
Product(s) included in Certification:	Palm Fatty Acid (PFA), Palm Oleo-chemical (PCM), Crude Palm Oil (CPO), Processed Palm Oil (PPO), Crude Palm Kernel Oil (CPKO), Processed Palm Kernel Oil (PPKO) and Sludge Palm Oil (SPO).
Other Sustainability Certifications:	Nil

1.2 Certified Unit Details		
Name of Certified Unit:	CLASSIC COUNTERS (M) SDN. BHD.	
Address of Certified Unit:	Lot 11918, Jalan Ikan Bawal, Telok Gong, 42000, Port Klang, Selangor Darul Ehsan.	
Processing Capacity:	Not Applicable (Trading and Storage plant)	
GPS Coordinate:	Latitude: 2°57'27.7"N	Longitude: 101°22'53.4"E

Map Showing the Location of Certified Unit



1.3 Facilities included in the Scope of the Audit

Changes since previous audit: Yes ☐ No ☒

Outsourced companies included in the scope of the audit.

☐ Yes. Please list down in the below table.

☒ N/A. (if no outsourcing activity)

Name of company	Location address	Type of Outsourced Activity	Visited
NA	NA	NA	<input type="checkbox"/>

1.4 Audit Program

List out the planning of the audit cycle for 5-years certification

Audit Type	Year	Executed Audit date
Main Assessment	2019	24.09.2019
ASA1	2020	17.09.2020
ASA2	2021	06.09.2021
ASA3	2022	09.08.2022
ASA4	2023	15.08.2023
Re-assessment	2024	12.09.2024

PART 2: SUMMARY OF THE REPORT AND SCOPE OF THE AUDIT

2.1 MSPO SCCS Summary Report

Summary report of the audit including a brief description of the scope of certification and supply chain model(s) used

This processing unit handles the Purchase, Storage, and Sales of MSPO Certified Palm Fatty Acid (PFA), Palm Oleo-chemical (PCM), Crude Palm Oil (CPO), Processed Palm Oil (PPO), Crude Palm Kernel Oil (CPKO), Processed Palm Kernel Oil (PPKO), and Sludge Palm Oil (SPO), as well as the Purchase, Packaging, and Sales of MSPO Certified Olein using the Mass Balance Model of MSPO Supply Chain Certification Standard. During the site inspection, four storage tanks for CPO were examined. The storage capacity for CPO is 4,800 mt. There is no external storage involved. The list of CPO suppliers and buyers is well-maintained by the management. It was noted that Classic Counters has obtained a permit to use the MSPO logo; the company has been granted the MSPO Logo License with number MSPO/3-1-0052. The Logo Usage License Agreement is valid from 1st October 2021 to 23rd December 2024. However, it was confirmed during the field audit that the mill does not use the MSPO logo for any purposes.

The management has established the 'MSPO SCCS Policy' (Doc. No.: IPI-SCS-01, dated 10 June 2019), signed by Mr. Allan Tan Choo Soon (Factory Manager) on 27th July 2023. Management has appointed Ms. Chloe Lim Chiw Yin as the person responsible for monitoring MSPO SCCS requirements. It was also confirmed from the MSPO Trace system that the factory has declared both certified and non-certified CPO suppliers along with their potential CPO buyers. There were no transactions involving the delivery of certified sustainable products for the previous audit year. The incoming sustainable CPO comes from external sources (e.g., Tian Siang Oil Mill (Triang) Sdn Bhd, Tian Siang Oil Mill (Perak) Sdn Bhd, Tian Siang Oil Mill (Pahang) Sdn Bhd, Sri Ganda Oil Mill Sdn Bhd, and ST Palm Oil Mill Sdn Bhd).

The Mass Balance Record is maintained by the operation assistant in the Daily Mass Balance Report. Inbound and outbound transactions of CPO are recorded daily in the Daily Mass Balance Report. The mass balance uses a fixed inventory period.

There are no hard issues faced by the audit team during the assessment. The company has established sufficient management system document to fulfil requirement set in MSPO Supply Chain Certification Standard. Document review and interview has been conducted by the audit team to complete the audit in ensuring compliance to the standard. The factory has sufficient facilities (having 4 storage tanks with total capacity of 4,800 MT) to implement Mass Balance

Based on an interview with management, there have been no incoming or outgoing products for Classic Counters this year. All transactions are being managed by Innovans Palm Industries. Additionally, due to the lack of demand for MSPO SCCS certified materials from buyers, no transactions involving MSPO SCCS certified materials have occurred in the current year. The monthly declaration is submitted regularly in the MSPO Trace system.



PART 3: MSPO CERTIFIED PRODUCTS / MASS BALANCE SAMPLE

3.1 MSPO SCCS Certified Volumes			
Confirmation of the company’s summary of annual certified volume of MSPO certified Palm Oil Products or Palm Derivatives over a specified period (not applicable for the first certification)			
Month Sampled: (July 2023 – June 2024)			
Purchased			
Month	Supplier	Product	Volume (Mt)
July 2023 – June 2024	NA	NA	NA
Sold			
Month	Supplier	Product	Volume (Mt)
NA	NA	NA	NA

PART 4: BACKGROUND TO THE REPORT

4.1 MSPO Supply Chain Standard

MSPO Supply Chain Certification Standard, (MSPO SCCS-01) 2018

4.2 Certification Body

TRANS CERTIFICATION & INSPECTION SDN. BHD.

4.3 The Lead Auditor

Name	Qualifications
MOHAMAD IRWAN BIN SENIN	Graduate in Diploma Executive in Planting Management and Technology at University Malaysia Pahang. Has 13 years of working experience in Plantation Management. Completed MSPO 2530:2013 Auditors Training Course, Integrated Management System (IMS) ISO 9001:2015 & ISO 14001:2015 Lead Auditor Training, MSPO SCCS Auditor Training &, etc. Able to speak and understand Bahasa Malaysia and English.

4.4 The Certification Decision Management Team

Name	Qualifications
ATIKA BINTI BAKAR	Graduate qualification in Bachelor of Forestry Science Majoring in Forest Plantation and Agroforestry at University Malaysia Sabah. Attended TRANS internal trainings ISO/IEC 17065, ISO/IEC 17021, MS2530:2013, OCB OPMC 1-4 and In-House Training Lead Auditor ISO 9001. Involved in Forest Management Unit and MSPO since 2019. Able to communicate in Bahasa Malaysia and English.

4.5 Summary of previous certification assessments and conclusion, with recommendations or non-conformances

(Not applicable for main assessment reports)

From the previous audit, there is no non-conformity was raised. Based on the result of this audit, the audit team has concluded the factory management has demonstrated the compliance of the standards and requirements MSPO SCCS, during the audit there is no NC was raised during this year Surveillance 04 Audit.

4.6 Audit Agenda		
Proposed Assessment Agenda for this Audit		
Prepared by	MOHAMAD IRWAN BIN SENIN [MIS]	
Approved by	ATIKA BINTI BAKAR [AB]	
Time	Activity	Auditor
09.30-10.30	Opening Meeting	MIS
10.30-11.30	Document Review – MSPO SCCS 1 Requirements for Supply Chain Management 1.1 Sustainability Policy 1.2 Management Representative 1.3 Record Keeping 1.4 Procedures 1.5 Internal Audit 1.6 Management Review	MIS
11.30-12.00	2. Resource Management 2.1 Competency and Training	MIS
12.00-12.30	3. Traceability	MIS
12.30-14.00	Lunch Break	MIS
14.00-15.30	4. Supply Chain Models 4.1 Segregation 4.1.1 General 4.1.2 Requirements 4.2 Mass balance 4.2.1 General 4.2.2 Requirements 4.2.3 Continuous accounting system 4.2.4 Fixed inventory periods 5. Outsourced Activities 6. Claim 7. Complaints and Grievances 8. IT Platform	MIS
15.30-16.00	Verify outstanding issue if applicable	MIS
16.00-17.00	Closing Meeting	MIS

PART 5: CLOSING MEETING

The purpose of the closing meeting is to allow the audit team to present their findings to the client, to agree dates for the completion of any corrective action required, and to establish any subsequent follow up action. The meeting is chaired by the audit team leader and wherever possible involve the same people who were present at the opening meeting.

Date of closing meeting:	12.09.2024
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5.1 Actions that a need to be completed prior before certification can proceed

- If any non-compliance was noted, then a certification decision is not possible until the client has taken steps to close out the non-compliances noted in the certification checklist.
- If full compliance was noted during the audit, the next step is for the checklist and audit report and any associated documentation, to be sent to the TRANS MSPO SCCS Certifier, by the lead auditor. The certifier will review the documents and may refer back to either the lead auditor or to the client for further information or clarification.
- Once the certifier is satisfied, a positive certification will be made, and a certificate is awarded and sent to the client. The MSPO SCCS Certificate is also publish within 14 days of the issuing of the certificate.

5.2 Confidentiality

TRANS auditors will not discuss or reveal any of the confidential information seen during the audit to any third party. Any public summary of the main assessment will be approved by the client prior to publication. The Audit Report and Awarded Certificate is a remains Confidential between Client and TRANS, and the ownership is belonging to TRANS.

PART 6: CONCLUSIONS OF THE AUDIT DETAILS

6.1 Summary of Non-Compliance (if applicable)

NC Number:	NA
Date:	NA
Reference to standard:	NA
Standard requirement:	NA
Evidence of non-compliance:	NA
Corrective action (to be filled by client)	NA
Evidence of compliance: (to be filled in by certifier)	NA
Status (closed if applicable)	NA

6.2 Certification Status of Client

Please select the applicable box, do not remove the others:

☒ Main Evaluation: All facilities included in the scope of this audit demonstrated full compliance with the MSPO SCCS.

With effect from the certification date given below, this company and all facilities mentioned in the scope of this report are considered to be certified in accordance with the MSPO SCCS.

☐ Main Evaluation: Full compliance of all facilities in the scope of this audit with the MSPO SCCS is not yet demonstrated. Identified Non-conformities need to be closed prior to certification.

☐ Surveillance audit: All facilities included in the scope of this audit demonstrated full compliance with the MSPO SCCS. The certified status is maintained.

☐ Surveillance audit: Not all facilities included in the scope of this audit demonstrated continued compliance with the MSPO SCCS. Outstanding NC's need to be closed within 3 months from the audit date.

6.3 Certificate Details and Scope

Client number:	045-2024-SCCS-CLASSIC COUNTERS (M) SDN BHD
Certificate number:	MSPO SCCS-TCI-045-2024-01
Start date of certificate:	24.12.2024
End date of certificate:	23.12.2029
Date of first certification:	24.12.2019
Duration of certificate:	5 Years from date of certification

PART 7: FORMAL SIGN OFF OF AUDIT FINDINGS


7.1 Signing by the Client

I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in document (MSPO SCCS Report and Checklist).

I also confirm:

- Acceptance of liability in execution of the instructions given in the document and at the closing meeting.
- That this company was made aware that the findings of the audit team are tentative; pending review and decision making by the duly designated representatives of Trans Certification & Inspection's Certifications.
- That this company was informed that until they receive written confirmation of their MSPO Supply Chain certification registration and its expiry date that they are not certified and cannot make any claims concerning certification.
- That the formal record of the closing meeting is accurate and that all agenda items were covered by the lead auditor.
- I understand the implications of non-compliance as laid out above.

Acknowledged by:

Name:	CHLOE LIM CHIW YIN	 Signature
Position:	SUSTAINABLE EXECUTIVE	
Date:	18 SEPTEMBER 2024	

7.2 Signing by the Lead Auditor

I the undersigned, being the Lead Auditor, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented in this report are a true representation of the actual findings of the audit team.

Based on the findings during the assessment, I recommended the certification unit is:

Complies ☒

Not Complies ☐

With the MSPO SCCS, I the undersigned, being the Lead Auditor, recommend that:

Granting Certificate ☐

Continue Certification ☐

Suspend Certificate ☐

Withdraw Certificate ☐

Re-certificate ☒

For **CLASSIC COUNTER (M) SDN BHD** Certification Unit

Acknowledged by:

Name: MOHAMAD IRWAN BIN SENIN

Position: LEAD AUDITOR

Date: 27 SEPTEMBER 2024



Signature

7.3 Signing by the Certifier

I, the undersigned Certifier, hereby confirm that I have conducted review as below:

- ☒ the information provided by the audit team is sufficient with respect to certification requirements and the scope for certification
- ☐ The correction, corrective action plan, and evidence for any major non-conformities has been reviewed, and accepted. The effectiveness of implementation shall be reviewed in the next year audit.
- ☐ The correction and corrective action plan, for any minor non-conformities has been reviewed and accepted.
- ☒ Audit Report has been sufficiently prepared by the audit team
- ☐ Audit team has commented on the non-conformities, where applicable, the correction and corrective actions taken by client.
- ☐ Audit team had performed evaluation for effectiveness of corrective action plan for pervious audit findings
- ☒ Has performed confirmation of the information provided to TRANS in the Application Form
- ☒ Has performed confirmation that the audit objectives have been achieved
- ☒ Has reviewed the result of recertification audit, the result of the review of system over the period of certification and complaints received from users of certification (*applicable for granting recertification only*).

Based on all the above confirmation, I the undersign Certifier recommended:

- ☐ Granting Certificate
- ☐ Maintaining Certificate
- ☒ Re-certify
- ☐ Suspend Certificate

For **CLASSIC COUNTER (M) SDN BHD** certification unit.

For Certification Suspension Action (*Only applicable for suspended client*)

Suspension date: _____

Reason for suspension: _____

Date of uplift suspension: _____

Reason for uplift suspension: _____

Recommendation after suspension:

- ☐ Maintaining Certificate
- ☐ Re-certify

For _____ (*Client's name*) _____ certification unit.

Acknowledged by:

Name: ATIKA BINTI BAKAR

Position: CERTIFIER

Date: 30 SEPTEMBER 2024



Signature