

TRANS CERTIFICATION & INSPECTION SDN. BHD.



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**MSPO SUPPLY CHAIN CERTIFICATIONS**

**Recertification - Audit Report**

Report Number: 004-2024-SCCS-01

Document Number: TCI-P05-F4-SCCS

Version No: 04

Effective Date: 28.06.2023

# MSPO SUPPLY CHAIN CERTIFICATIONS AUDIT REPORT RECERTIFICATION ASSESSMENT (2024)

**FGV REFINERIES SDN BHD  
(TAWAU OIL PRODUCTS)  
JALAN TANJUNG BATU LAUT, 91000,  
TAWAU, SABAH**

**004-2024-SCCS-FGV REFINERIES TAWAU OIL PRODUCTS**

Audit date:	14 MAY 2024	
Report prepared by:	<b>HENDRICKS RICHARD</b>	(Lead Assessor)
Report prepared on:	22 MAY 2024	
Certification decision by:	<b>ATIKA BINTI BAKAR</b>	(Certifier)
Certification decision on:	09 JULY 2024	

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**PART 1: CERTIFIED COMPANY DETAILS**

1.1 Company Details	
Name of Company:	FGV REFINERIES SDN BHD
Main Address :	Bilik Mesyuarat FGVR, Tingkat 8 West, Wisma FGV, Jalan Raja Laut, 50350, Kuala Lumpur.
Management’s Representative Details	
Name:	Mr. Raja Mohd Nazmi Raja Azlan
Email Address:	nazmi.ra@fgvholdings.com
MPOB License Details	
MPOB License’s No.:	500453806000
Expiry Date:	31.01.2025
Date of Certificate Issued and Validity:	17.05.2024 – 16.05.2029
Scope of Audit:	Production of MSPO Certified RBDPO, PFAD, Olein and Stearin
Supply Chain Model:	Mass Balance Model (Fixed Inventory Period)
Type of Facilities:	Palm Oil Refinery
Product(s) included in Certification:	RBDPO, PFAD, Olein and Stearin
Other Sustainability Certifications:	ISCC Certification

1.2 Certified Unit Details		
Name of Certified Unit:	FGV REFINERIES SDN BHD (TAWAU OIL PRODUCTS)	
Address of Certified Unit:	FGV Refineries Sdn Bhd (Tawau Oil Products), Jalan Tanjung Batu Laut, 91000 Tawau, Sabah.	
Processing Capacity:	450 MT/H	
GPS Coordinate:	Latitude: 4°15'46.80"N	Longitude: 117°52'29.12"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	29.04.2019
ASA1	2020	21.04.2020
ASA2	2021	29.04.2021
ASA3	2022	20.04.2022
ASA4	2023	04.09.2023
Re-assessment	2024	14.05.2024

## 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

The audit has been conducted to verify the refinery compliance against the MSPO Supply Chain Certification Standard, (MSPO SCCS-01) 2018 by using Mass Balance Model. Processing of CPO into RBDPS, RBDPO, RBDPL and PFAD with refinery's processing capacity of 450 metric tonne per day.

The list of CPO and PK supplier and buyer of RBDPS, RBDPL and PFAD were well maintained by the management. The management has not outsourced any activity of handling certified product to outsources party. There was no external storage involved for certified products. The deliveries of CPO's products to buyers are handled by the management of FGV themselves. The delivery of CPO and PK products to refinery is handled by the suppliers itself.

Verified from the management, there is no used of MSPO logo either on-product or off-product. The record of complaint is well maintained, however there is no complaint related to product's quality for previous year. The record keeping period stated all the document related to MSPO SCCS should be kept for minimum 3 years. The verification is done through the last year procedure, management documents and supplier documents. The procedure of traceability and MSPO Trace is available and well implemented by the refinery's management.

Verified from the MSPO Trace system, the refinery has declared their certified and non-certified CPO and PK's supplier together with their potential buyers of CPO's and PK's products.

The Mass Balance record is maintained by the Excel sheet form. The incoming transaction and production of CPO's products are recorded daily in Refinery Daily Figure. Verified from the MSPO Trace and Mass Balance system, all the incoming CPO's product are certified with MSPO and there is no transaction of delivery sustainable CPO's product yet for previous certification year.

## 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: (FEB – APR 2024)

##### Purchased

Month	Supplier	Product	Volume (Mt)
FEB	NA	NA	NA
MAC	NA	NA	NA
APR	NA	NA	NA

##### Sold

Month	Supplier	Product	Volume (Mt)
FEB	NA	NA	NA
MAC	NA	NA	NA
APR	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
HENDRICKS RICHARD	Graduate in Bachelor of Science with honours in Biotechnology at University Malaysia Sabah. Has 9 years of working experiences in Plantation Management. Completed in MSPO 2530:2013 Auditors Training Course, Environment Management System ISO 14001:2015 Lead Auditor Course, Quality Management System ISO 9001:2015 Lead Auditor Training, SCCS Auditor Course 2019, OSHMS IRCA Lead Auditor Training on June 2023, SA8000® Introduction and Basic Auditor Training Course on September 2023 & etc. Able to speak and understand in 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)

The audit has been conducted to verify the refinery compliance against the MSPO Supply Chain Certification Standard, (MSPO SCCS-01) 2018 by using Mass Balance Model. Processing of CPO into RBDPS, RBDPO, RBDPL and PFAD with refinery's processing capacity of 450 metric tonne per day.

The list of CPO and PK supplier and buyer of RBDPS, RBDPL and PFAD were well maintained by the management. The management has not outsourced any activity of handling certified product to outsources party. There was no external storage involved for certified products. The deliveries of CPO's products to buyers are handled by the management of FGV themselves. The delivery of CPO and PK products to refinery is handled by the suppliers itself.

Verified from the management, there is no used of MSPO logo either on-product or off-product. The record of complaint is well maintained, however there is no complaint related to product's quality for previous year. The record keeping period stated all the document related to MSPO SCCS should be kept for minimum 3 years. The verification is done through the last year procedure, management documents and supplier documents. The procedure of traceability and MSPO Trace is available and well implemented by the refinery's management.

Verified from the MSPO Trace system, the refinery has declared their certified and non-certified CPO and PK's supplier together with their potential buyers of CPO's and PK's products.

The Mass Balance record is maintained by the Excel sheet form. The incoming transaction and production of CPO's products are recorded daily in Refinery Daily Figure. Verified from the MSPO Trace and Mass Balance system, all the incoming CPO's product are certified with MSPO and there is no transaction of delivery sustainable CPO's product yet for previous certification year.



4.6 Audit Agenda		
Proposed Assessment Agenda for this Audit		
<b>Prepared by</b>	HENDRICKS RICHARD	
<b>Approved by</b>	ATIKA BINTI BAKAR	
Time	Activity	Auditor
09.30-10.30	Opening Meeting	Hendricks Richard
10.30-11.30	<b>Document Review – MSPO SCCS</b> <b>1 Requirements for Supply Chain Management</b> 1.1 Sustainability Policy 1.2 Management Representative 1.3 Record Keeping 1.4 Procedures 1.5 Internal Audit 1.6 Management Review	Hendricks Richard
11.30-12.00	<b>2. Resource Management</b> 2.1 Competency and Training	Hendricks Richard
12.00-12.30	<b>3. Traceability</b>	Hendricks Richard
12.30-14.00	Lunch Break	Hendricks Richard
14.00-15.30	<b>4. Supply Chain Models</b> 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 Fixed inventory periods  <b>5. Outsourced Activities</b> <b>6. Claim</b> <b>7. Complaints and Grievances</b> <b>8. IT Platform</b>	Hendricks Richard
15.30-16.00	Verify outstanding issue if applicable	Hendricks Richard
16.00-17.00	Closing Meeting	Hendricks Richard

## **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:	14.05.2024
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### **5.1 Actions that a need to be completed prior before certification can proceed**

- a) 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.
- b) 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.
- c) 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:	004-2024-SCCS-FGV Refineries Tawau Oil Products
Certificate number:	MSPO SCCS-TCI-004-2024-01
Start date of certificate:	17.05.2024
End date of certificate:	16.05.2029
Date of first certification:	17.05.2024
Duration of certificate:	5 Years from date of certification

## PART 7: FORMAL SIGN OFF OF AUDIT FINDINGS

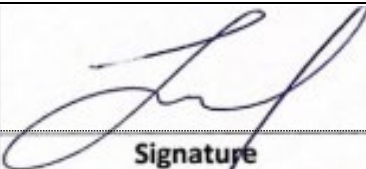
### 7.1 Signing by the Client

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:	TS. MUHAMMAD SAIPUL SOMME	 Signature
Position:	FACTORY MANAGER SR. ENGINEER FGV REFINERIES SDN. BHD. TANJUNGPEDAGH	
Date:	25 / 1 / 24	

## 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 **FGV REFINERIES SDN BHD (TAWAU OIL PRODUCTS)** Certification Unit

### Acknowledged by:

Name: HENDRICKS RICHARD

Position: LEAD AUDITOR

Date: 05 JULY 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 **FGV REFINERIES SDN BHD (TAWAU OIL PRODUCTS)** 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: 09 JULY 2024



Signature