

TRANS CERTIFICATION & INSPECTION SDN. BHD.



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MALAYSIAN SUSTAINABLE PALM OIL PUBLIC SUMMARY REPORT

☐ Initial Assessment

☒ Annual Surveillance Assessment

☐ Recertification Assessment

☐ Extension Scope

Client Name: N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT
Client Company (HQ) Address: Jalan Bilian, No 177, 91000, Tawau, Sabah
Certification Unit: KM 60, Kalumpang, Jln Tawau-Kunak, 91007 Tawau, Sabah.
Date of Final Report: 28 th July 2025

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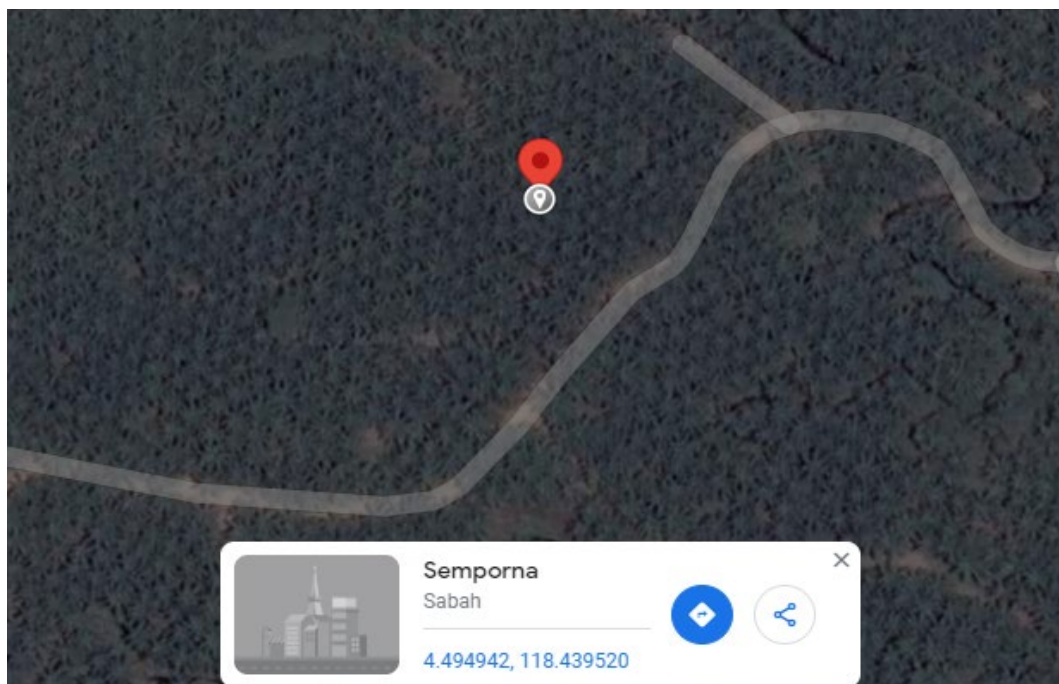
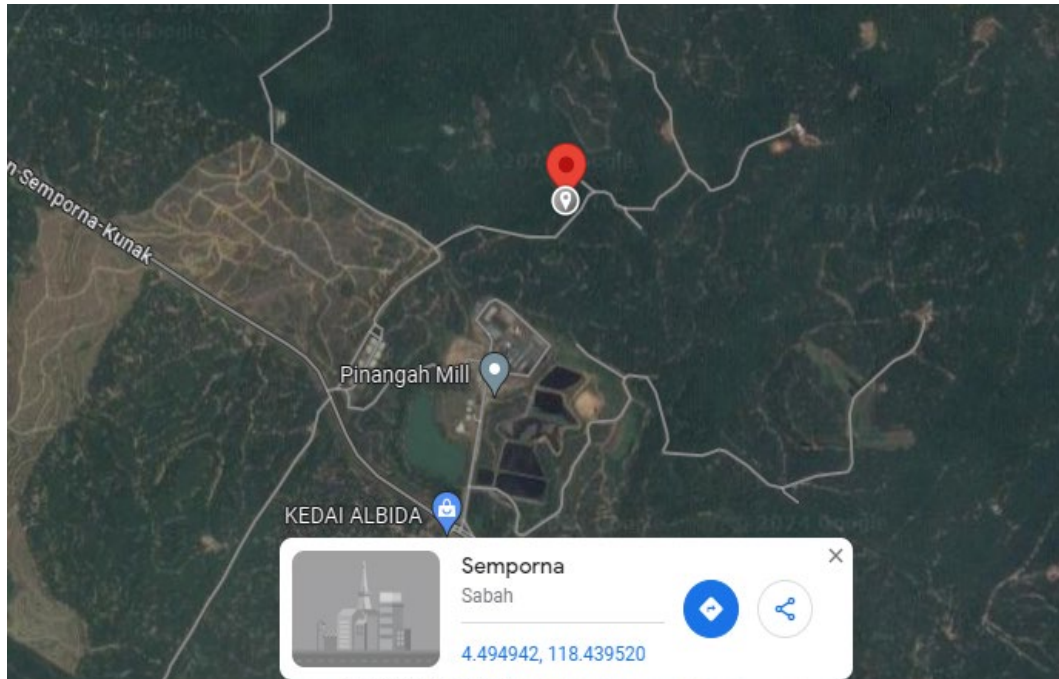
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1. Detail of Certification Assessment

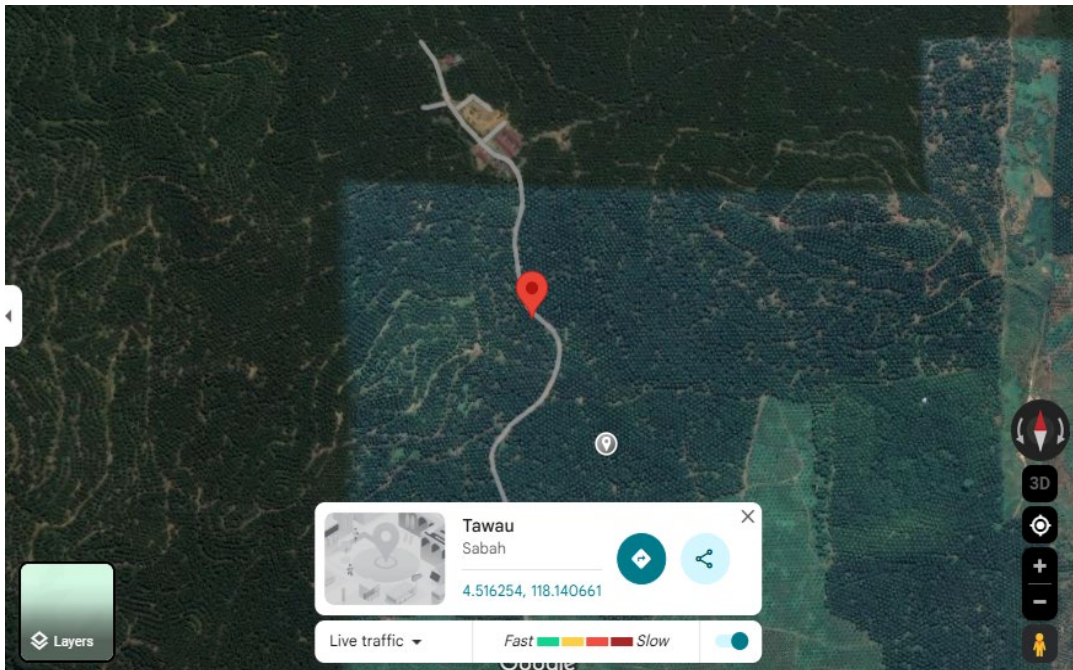
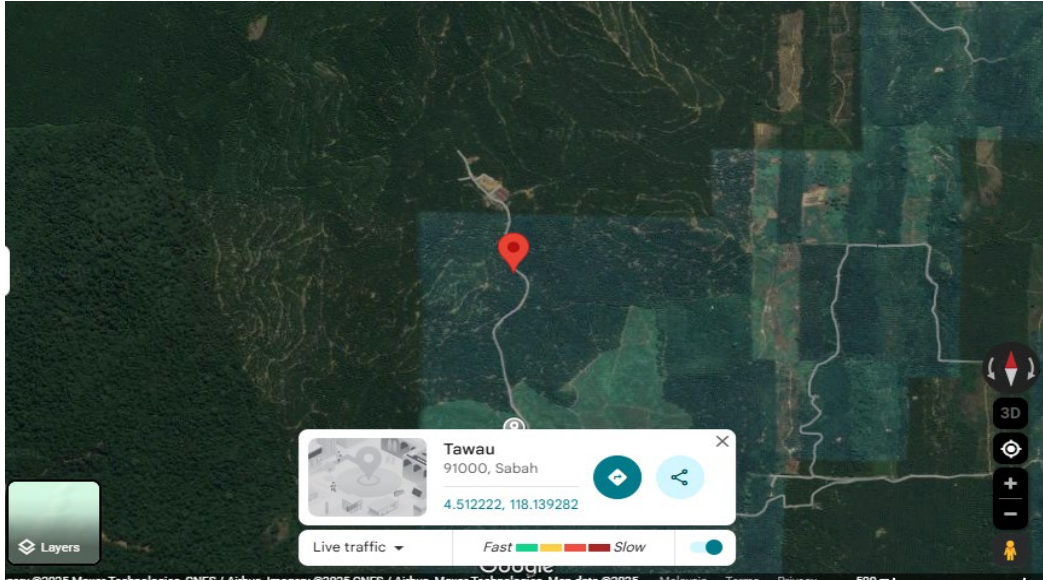
1.1 Types of certification assessment	RC Annual Surveillance 4 (ASA 4)
1.2 Scope of MSPO Certification	Production of Sustainable Fresh Fruit Bunch
1.2.1 Audit Objectives	<ol style="list-style-type: none"> 1. Determination of the conformity of the client's management system, or parts of it, with audit criteria 2. Determination of the ability of the management system to ensure client meets applicable statutory, regulatory and contractual agreement 3. Determination of the effectiveness of the management system to ensure client can reasonably expect to achieve it specific objective 4. Identification of area for improvement of the management system, as if applicable
1.3 MSPO Criteria and Standards used for the Assessment	<p><input type="checkbox"/> MSPO 2530: Part 2.1 - Independent Smallholders (less than 40.46 hectares)</p> <p><input type="checkbox"/> MSPO 2530: Part 2.2 - Organised Smallholders (less than 40.46 hectares)</p> <p><input type="checkbox"/> MSPO 2530: Part 3.1 - Oil Palm Plantations (40.46 hectares to 500 hectares)</p> <p><input checked="" type="checkbox"/> MSPO 2530: Part 3.2 - Oil Palm Plantations (more than 500 hectares)</p>

1.4 Boundary map showing geographical location, with close-up of the management unit with geographical coordinate

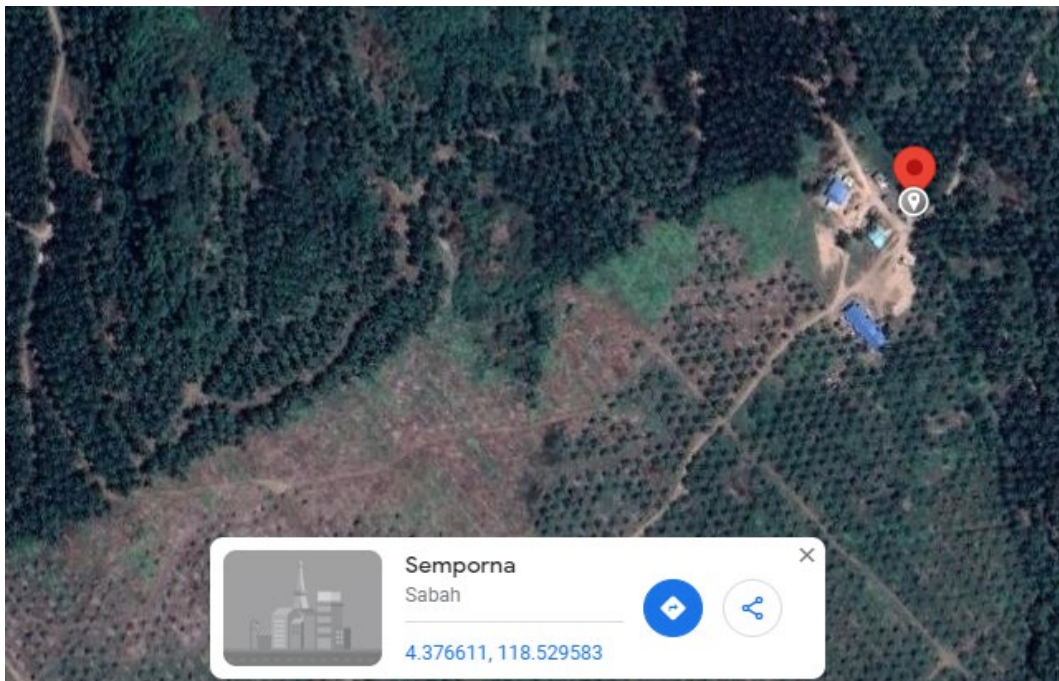
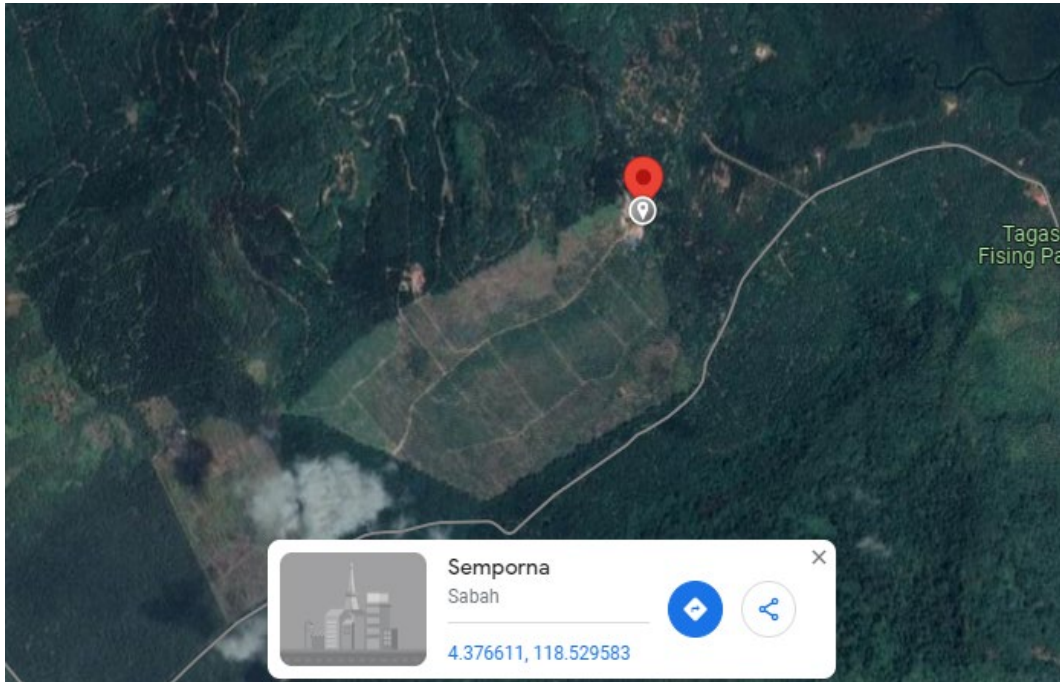
Balung Estate



Kalumpang Estate



Nasip Kita Estate



2. Detail of the Management Unit

2.1 Name of management unit	N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT		
2.2 Site address of management unit	KM 60, Kalumpang, Jln Tawau-Kunak, 91007 Tawau, Sabah.		
2.3 Management and contact person's details	Name: Mrs. Sabarinah Binti Batling		
	Telephone: 013-8656013		
	Email: sabarinah@nyhiew.com.my		
	Website: -		
2.4 Detail of MPOB Information Certification Unit			
Name of Certification Unit	MPOB License No.	Scope of Activity MPOB License	Expiry Date MPOB License
Balung Estate	622402002000	Menjual dan Mengalih	31.12.2025
Kalumpang Estate	502644202000	Menjual dan Mengalih	31.01.2026
Nasip Kita Estate	622403002000	Menjual dan Mengalih	31.12.2025
2.5 Hectarage Information (ha)			
Estate Name	Planted Area (ha)	Certified Area (ha)	
Balung Estate	204.81	226.96	
Kalumpang Estate	547.30	555.51	
Nasip Kita Estate	141.54	141.60	
2.6 Annual FFB Production (MT)			
Estate Name	Estimated (MT) (Jan-Dec 2025)	Actual (MT) (Jan-May 2025)	
Balung Estate	3656.00	1147.65	
Kalumpang Estate	5370.00	1730.12	
Nasip Kita Estate	3265.00	1027.59	
2.7 MSPO Certificate Information			
Certificate Number: MSPO-03-2-TCI-027-2025-02			
Certificate Issuance and Validity: 22 June 2021 until 21 June 2026			
2.8 Other Sustainability Certifications: N/A			

3. Assessment Process

3.1 Certification Body

TRANS CERTIFICATION & INSPECTION SDN. BHD. (TRANS) is a third party independent Accredited Certification Body offering Quality Sustainability and Product Certification Scheme. **TRANS** was incorporated in Malaysia on 23 November 2017.

We have obtained accreditation from Department of Standards Malaysia (DSM) for Management system Certification (17021) and Product Certification (17065) in Mac 2019. By obtaining this accreditation, certificates issued by TRANS are recognize worldwide.

3.1.1 Audit team members

No	Audit Team Members	Role & Principles Audited	Qualifications
1	AZMI BIN ADNAN [AA]	Lead Auditor Principle: P4	Graduate qualification in degree of Economics in University of Malaya with working experience more than 20 years in palm oil plantation. Accomplished in MSPO Lead Auditor Training (MS2530), MS2530:2022, Integrated Management System (IMS) Lead Auditor Course Exemplar Global Certified, Lead Auditor Course ISO 9001:2015 Quality Management System (QMS) Exemplar Global Certified, Anti-Bribery Management Systems (ISO 37001:2016) Lead Auditor Training and SA8000 Introduction and Basic Auditor Training Course. Able to speak and understand Bahasa Malaysia and English.
2	KAMAL ARIFIN BIN MAT PIAH [KAMP]	Auditor Principle: P2 & P5	Holds a Master of Engineering (MEng) degree from Moscow Aviation Institute, Russia. Completed MSPO Lead Auditor Training (MS2530:2022), Integrated Management System (IMS) Lead Auditor Course (Exemplar Global Certified), ISO 9001:2015 Quality Management System (QMS) Lead Auditor Course (IRCA recognized), ISCC EU and ISCC PLUS

			Lead Auditor training. Proficient in Bahasa Malaysia and English.
3	MOHD FIKHRI HAIZUM BIN ISAMUDDIN [MFH]	Auditor Principle: P1 & P3	Graduate with an Executive Bachelor in Plantation Management from Asia eUniversity and a Diploma in Mechanical Engineering (Agricultural) from Politeknik Kota Bharu, with 15 years of extensive experience in Plantation Management. Holds certifications in MSPO 2530:2022 Lead Auditors Course, ISO 9001:2015 Lead Auditor Training (Quality Management System), and Integrated Management System (IMS) Lead Auditor Training. Able to speak and understand in Bahasa Malaysia and English.

3.2 Audit Plan

3.2.1 Audit dates, site(s) visited, total number of mandays spent on site(s) based on sampling formula (for group certification)

Audit Agenda

DATE	TIME	SUBJECT	AUDITOR
22 nd May 2025 (Thu)	09:00 – 09:30	Centralize Opening Meeting at Balung Estate: <ul style="list-style-type: none"> Presentation by the manager/coordinator Presentation by Lead Auditor. <p>➤ Confirmation of assessment scope and finalize Audit Plan (the stakeholder consultations shall be held along the audit progress)</p>	AA/KAMP/SNJ
	09:30 – 12:00	Balung Estate <p>➤ Site inspection (Part 3-2):</p> <p>Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc.</p> <p>➤ Stakeholders consultation session</p>	AA/KAMP/SNJ
	12:00 – 13:00	Balung Estate <p>➤ Document Audit:</p> <ul style="list-style-type: none"> Documents review P1 – P3, <p>P1: Management commitment and responsibility,</p>	P1: AA/SNJ

		<p>P2: Transparency,</p> <p>P3: Compliance to legal requirement,</p> <p>P4: Social Responsibility, Health, Safety and Employment Conditions</p> <p>P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.</p>	<p>P2: KAMP</p> <p>P3: SNJ</p> <p>P4: AA</p> <p>P5: KAMP</p>
	13:00 – 14:00	Lunch	
	14:00 – 16:30	<p>Balung Estate</p> <p>➤ Document Audit (continue):</p> <ul style="list-style-type: none"> Documents review P1 – P3, <p>P1: Management commitment and responsibility,</p> <p>P2: Transparency,</p> <p>P3: Compliance to legal requirement,</p> <p>P4: Social Responsibility, Health, Safety and Employment Conditions</p> <p>P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.</p>	<p>P1: AA/SNJ</p> <p>P2: KAMP</p> <p>P3: SNJ</p> <p>P4: AA</p> <p>P5: KAMP</p>
	16:30 – 17:30	<p>Interim Closing Meeting at Balung Estate:</p> <p>➤ Chaired by the audit Lead Auditor</p> <p>➤ Welcome and introduction by the Lead Auditor</p> <p>➤ Presentation of findings by the audit team</p> <p>➤ Questions & answers and Final summary by Lead Auditor</p> <p>End of Day 1</p>	AA/KAMP/SNJ

DATE	TIME	SUBJECT	AUDITOR
23 rd May 2025 (Fri)	09:00 – 11:00	Kalumpang Estate <ul style="list-style-type: none"> ➤ Site inspection (Part 3-2): Field inspection, boundary inspection, fertilizer application, field spraying, harvesting, workers interview, buffer zone, conservation area, office, workshop, agriculture best practices, chemical store, and pre-mixing, etc. ➤ Stakeholders consultation session 	AA/KAMP/SNJ
	11:00 – 13:00	Kalumpang Estate <ul style="list-style-type: none"> ➤ Document Audit: <ul style="list-style-type: none"> • Documents review P1 – P3, <p>P1: Management commitment and responsibility,</p> <p>P2: Transparency,</p> <p>P3: Compliance to legal requirement,</p> <p>P4: Social Responsibility, Health, Safety and Employment Conditions</p> <p>P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.</p>	P1: AA/SNJ P2: KAMP P3: SNJ P4: AA P5: KAMP
	13:00 – 14:00	Lunch	

	14:00 – 16:30	Kalumpang Estate <ul style="list-style-type: none"> ➤ Document Audit (continue): <ul style="list-style-type: none"> ● Documents review P1 – P3, P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social Responsibility, Health, Safety and Employment Conditions P5: Environment, Natural Resources, Biodiversity and Ecosystem Service. 	P1: AA/SNJ P2: KAMP P3: SNJ P4: AA P5: KAMP
	16:30 – 17:30	Centralized Closing Meeting at Kalumpang Estate: <ul style="list-style-type: none"> ➤ Chaired by the audit Lead Auditor <ul style="list-style-type: none"> ➤ Welcome and introduction by the Lead Auditor ➤ Presentation of findings by the audit team ➤ Questions & answers and Final summary by Lead Auditor End of Assessment	AA/KAMP/SNJ

3.3 Audit Programme

3.3.1 Next Assessment

Proposed Date Next Certification	May 2026
Type of Certification	Recertification Assessment

3.3.2 Information on management units to be audited in Five years cycle

Estate Name	Stage 2/Recert (May 2026)	ASA 1 (May 2027)	ASA2 (May 2028)	ASA3 (May 2029)	ASA 4 (May 2030)
Balung Estate	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Kalumpang Estate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Nasib Kita Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

4. Summary of Audit Results

4.1 Audit findings against all the applicable MSPO Standard Principles, Criteria and Indicators.

This audit was conducted using a sampling process to assess the effectiveness and efficiency of the management system, based on the audit trail established by the assessor. The conclusion of the audit is as follows:

- 1) 1 Major Non-Conformities
- 2) 0 Minor Non-Conformities
- 3) 0 Opportunities for Improvement (OFI)

All findings have been acknowledged by management, and a detailed summary is provided in this report.

4.2 Lead auditor's summary and recommendation for certification.

The surveillance audit (ASA 4) for N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT was conducted on 22nd till 23rd May 2025 based on the requirements of the Malaysian Sustainable Palm Oil (MSPO) Standard MS2530-2022- Part 3.2 General Principles for Oil Palm Plantations (more than 500 hectares). The audit scope included document review, field inspections, interviews with management and workers, and verification of compliance with the MSPO standard. There have a changes on hectarages for Kalumpang Estate and Balung Estate where the changes for Kalumpang Estate is due to purchase of new land (75.65 ha) that nearest to the estate and has been combined with new total certified hectarages at 555.51 ha and for Balung Estate, the changes is due to previous hectarages was wrongly take up where the correct number for certified hectarages is 226.96 ha.

During this audit, the audit team also verified the implementation and effectiveness of corrective actions related to the previous non-conformities raised. All previous NCs have been closed satisfactorily except for 2 issues in previous Major NC which is late salary payment and not complying with Minimum Wages Order and this will result in MSPO certificate suspension. Based on the on-site audit process, including observations and interviews with the management representative, it has been confirmed that the organization does not use the MSPO or TRANS marks/logos in any form. The management has been clearly informed that the use of the MSPO and TRANS logos is strictly prohibited unless officially approved by the respective authorities (MSPO/TRANS).

N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT representative have addressed a proper action plan together with the evidences to close the repeated

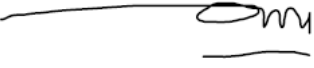
Major non-conformities in order to lift the suspension and to ensure certification continuation. All action plans have been reviewed and verified by Lead Auditor. Suspension withdrawal and continuation of certification for N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT is recommended based on CAR Form evaluation done by Lead Auditor and subjected to Certifier/ Scheme Coordinator decision. The effectiveness and continuous of the implementation shall be verified again in the next audit.

4.3 Details of Audits Results

4.3.1 Details of Major and Minor Non-Conformities

NC No. / Ref.	01	Timeline Completion	Within 90 days
Detected by (Auditor's Name)	Mr. Mohd Fikhri Haizum bin Isamuddin/ Mr. Azmi bin Adnan		
Normative Reference and Requirement	4.3.1 Criterion 1: Regulatory requirements The organisation shall comply with local, national and ratified international laws, conventions, and regulations.		
NC Type	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor		

<p>Description of Non-Conformity</p>	<p>1) WORKERS' DOCUMENTATION</p> <p>During the audit, it was observed that there were undocumented (illegal) workers present in the estate. This was confirmed through the review of the workers list, which identified the presence of individuals without valid work permits or legal employment documentation.</p> <p>This constitutes a serious non-conformance, as it is a violation of the following legal provisions:</p> <p>Immigration Act 1959/63 (Act 155):</p> <ul style="list-style-type: none"> Section 6(1)(c): Prohibits any person from remaining in Malaysia without a valid pass or permit. Section 55B(1): It is an offence to employ any person who is not legally permitted to work in Malaysia. Employers found in breach are subject to fines, imprisonment, or both. <p>Labour Ordinance (Sabah Cap. 67):</p> <ul style="list-style-type: none"> Requires all workers to be legally employed, and for employers to maintain a registered and verified list of employees in compliance with the law. <p>Below are details:</p> <p>BALUNG ESTATE: TOTAL FOREIGN WORKERS: 26 LEGAL FOREIGN WORKERS: 11 (Indonesia) ILLEGAL FOREIGN WORKERS: 15 (8- Indonesian, 7 Philippine)</p> <p>KALUMPANG ESTATE: TOTAL FOREIGN WORKERS: 62 LEGAL FOREIGN WORKERS: 15 (Indonesia) ILLEGAL FOREIGN WORKERS: 47 (43- Indonesian, 4 Philippine)</p> <p>2) MINIMUM WAGES</p> <p>BALUNG ESTATE AND KALUMPANG ESTATE:</p> <p>In April 2025, basic salary of sample worker for Balung Estate (Mrs. Muliati Binti Habang) and Kalumpang Estate (Mrs. Marsalina Feny) were not meet the Minimum Wages Order 2024 at RM 65.38/day as per daily rate. This issue has been raised at Principle 3 under Clause 4.3.1 as not meet the regulation which is Minimum Wages Order 2024.</p> <p>3) WAGES' PAYMENT TIMELINE</p> <p>BALUNG ESTATE:</p> <p>During the audit, it was observed from workers' payslip, that the salary payment over than 7th days. Below are details:</p> <ul style="list-style-type: none"> Name: Chrispianus Stanis Employee ID: 10 Location BL- Balung Estate Designation: Harvester Checkroll from: 1st April 2025- 30th April 2025
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	<p>Sighted the workers thumbprint and date received salary available at the payslip dated 14th May 2025,</p> <p>KALUMPANG ESTATE: Sighted during the audit from payroll summary it was noted date for workers salary paid on 14th May 2025 for April 2025 salary.</p> <p>Therefore, this action against Labour Ordinance (Sabah Cap. 67- Section 108(1) – Time of Payment of Wages). <i>"Wages shall be paid not later than the seventh day after the last day of the wage period."</i></p> <p>During the current audit, it was observed that the non-compliance related to minimum wage and timely payment of wages—which had already been raised in the previous audit—has not been effectively addressed. As a result, this has been recorded as a repeated Major Non-Conformance.</p>
<p>Objective Evidence: Document review on SIA report, workers list, workers' pay slip, payment voucher & Site Inspection</p>	
<p>Lead Auditor's Verification</p>	 <p>Name: Azmi bin Adnan Date: 23rd May 2025</p>
<p>Root cause Analysis (to be filled by client):</p>	
<ol style="list-style-type: none"> 1) Illegal workers present due to the lengthy process required to legalize workers. 2) The non-compliance with the Minimum Wages Order 2024 was due to inadequate monitoring and verification of wage calculations against the updated legal minimum wage requirements. 3) N.Y. Hiew (Holdings) SDN BHD have a 15 estate with different location that still using outdated payroll system and its too complex to complete in a short time. This is due to several factors: <ol style="list-style-type: none"> i) All these data needed to verified at estate management before data key in by the clerk before submitted to HQ for verification that also cannot done in a short time. ii) Some of estate still using manual payroll 	
<p>Correction (to be filled by client):</p>	

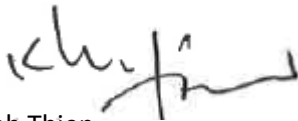
- 1) Immediately to legalise the illegal workers extensively and register all workers to SMART system and stop to employing the illegal workers. **Appendix 1**
- 2) The management will immediately review and adjusted the payroll system to ensure alignment with the Minimum Wages Order 2024, setting the daily wage rate to a minimum of RM65.38 effective immediately.
Appendix 2
- 3) N.Y. Hiew (Holdings) SDN BHD will take few actions into management plan to overcome the issues:
 - a. All simplified rate will be cut the time consume for key in and verified all the data
 - b. All estates will be using the system cultivate by end of the year.**Appendix 3**

Corrective Action (to be filled by client):

1. Immediately initiate the legalization process for all existing illegal workers and ensure they are fully registered in the SMART system. Cease the hiring of any unregistered or illegal workers with immediate effect. Implement strict hiring procedures to ensure all future workers are legally authorized and compliant with immigration and labour regulations.
2. Management has implemented a compliance monitoring procedure that includes quarterly reviews of wage rates against current legal requirements.
3. HQ and HR department shall be monitoring the payment timeline consistently.

Submitted by (to be filled by client):

(signature)



Name: Hiew Koh Thien

Date: 07/07/25

Review of Correction and Corrective Action (to be filled by Lead Auditor):

Corrective action and evidence was verified and accepted.
This Major NC was closed and will be verified on the next audit.

Lead Auditor Signature:



Recommendation release for Certification Continuation:

☒ Yes ☐ No

Name: Azmi Bin Adnan

Date: 28/07/2025

Evidences for Major NC closure:

Appendix 1

SWIMSS (SMART SABAH) PENDAFTARAN PEKERJA ASING

NAMA MAJIKAN : N.Y. HIEW (HOLDINGS) SDN BHD
(BALUNG)

PENDAFTARAN : 197801004627

SEKTOR : PERLADANGAN

ALAMAT : NO. 177 JALAN BILIAN
91000 TAWAU,
SABAH.

NO. TELEFON : 0128104707

ALAMAT EMAIL : smyong@nyhiew.com.ny

JUMLAH PERMOHONAN :

PEKERJA	TANGGUNGAN
06	08

3

3

SWIMSS (SMART SABAH) PENDAFTARAN PEKERJA ASING

NAMA MAJIKAN : N.Y. HIEW (HOLDINGS) SDN BHD
(KALUMPANG ESTATE)

PENDAFTARAN : 197801004627

SEKTOR : PERLADANGAN

ALAMAT : NO. 177 JALAN BILIAN
91000 TAWAU,
SABAH.

NO. TELEFON : 0128104707

ALAMAT EMAIL : smyong@nyhiew.com.ny

JUMLAH PERMOHONAN :

PEKERJA	TANGGUNGAN
18	31

13

38

Appendix 2

07-07-2025

NY - N. Y. HIEW (HOLDINGS) SDN BHD
Payslip
Checkroll #34 From 2025-06-01 to 2025-06-30

Name: MULIATI BINTI HABANG
Employee ID: 18
Location: BL - BALUNG ESTATE
Worked Days: 12.733
Business Days: 22.00

Designation: 5 - MAINTENANCE WORKERS
IC/Passport: E2946682
Tax No.:
Bank Code

EPF No.:
SOC SO No.: KSPA:201900/15469
Base Rate: 8.72 hourly
Bank No

EARNINGS	DAYS	DEDUCTIONS	EMPLOYER'S CONTRIBUTION
Contract	601.07	9.200 SOC SO/EE	5.25 SOC SO/ER
Holiday	196.14	3.000	18.35
Leave	65.39	1.000	
Daily/Hourly	231.08	3.533	



Total:	1,093.67	Total:	5.25 Net Pay:	1,088.42
Computer Generated No Signature required				

07-07-2025

NY - N. Y. HIEW (HOLDINGS) SDN BHD
Payslip
Checkroll #34 From 2025-06-01 to 2025-06-30

Name: CHRISPIANUS STANIS
Employee ID: 10
Location: BL - BALUNG ESTATE
Worked Days: 18.000
Business Days: 22.00

Designation: 3 - HARVESTERS
IC/Passport: C1123166
Tax No.:
Bank Code

EPF No.:
SOC SO No.: KSPA:201900/15471
Base Rate: 8.72 hourly
Bank No

EARNINGS	DAYS	DEDUCTIONS	EMPLOYER'S CONTRIBUTION
Harvest	1,621.00	17.333 SOC SO/EE	9.75 SOC SO/ER
Holiday	196.14	3.000	34.15
Leave	130.76	2.000	
Daily/Hourly	43.60	0.667	



Total:	1,991.50	Total:	9.75 Net Pay:	1,981.75
Computer Generated No Signature required				

N.Y.HIEW (HOLDINGS) SDN BHD - MONTH ENDING JUNE 2025

Emp. Name : HERTO PURAM Designation : DRIVERS - FIBLD Basic : 0.00
Emp ID : 03-0528 IC / Passport : KSPA:201900713203 BPF Number :
Location : 52 - KALUMPANG ESTATE Tax Number : Socso Number :
Manday : 24.00 *

EARNINGS	DEDUCTIONS	EMPLOYER'S CONTRIBUTION
Daily : -	BPF : -	BPF : -
Contract : 1,155.36	Socso : 10.75	Socso : 37.65
Harvesting : -	Income Tax : -	BIS : -
L/F Collection : -	Loan : -	
Holiday : -	Shop : -	
Allowances : 144.00	Levy / Passport : -	
Overtime : -	General / Other : -	
Outturn Incentive : -	Tools : -	
Bonus : -	Cash Advance : -	
Loading : 841.53	P.O.L : -	
	Dependant Passport : -	
	Saving : -	
	Unripe : -	
	BIS : -	
Total : 2,140.89	Total : 10.75	Net Pay : 2,130.14 *

Computer Generated No Signature required
OUTSTANDING BALANCE FOR JUNE 2025

Levy/Passport : -347.44 CR Dependant P/p : - DB Tools : - DB Cash Advance : - DB
Shop : - DB P.O.L : - DB General : - DB Saving : - DB

N.Y.HIEW (HOLDINGS) SDN BHD - MONTH ENDING JUNE 2025

Emp. Name : MOHD KADIR BIN ABDULLAH Designation : MAINTENANCE WORKERS Basic : 65.38
Emp ID : 03-0563 IC / Passport : KSPA:201900713202 BPF Number :
Location : 52 - KALUMPANG ESTATE Tax Number : Socso Number :
Manday : 21.00 *

EARNINGS	DEDUCTIONS	EMPLOYER'S CONTRIBUTION
Daily : -	BPF : -	BPF : -
Contract : 1,373.40	Socso : 9.25	Socso : 32.35
Harvesting : -	Income Tax : -	BIS : -
L/F Collection : 275.40	Loan : -	
Holiday : 196.14	Shop : -	
Allowances : -	Levy / Passport : -	
Overtime : -	General / Other : -	
Outturn Incentive : -	Tools : -	
Bonus : -	Cash Advance : -	
Loading : -	P.O.L : -	
	Dependant Passport : -	
	Saving : -	
	Unripe : -	
	BIS : -	
Total : 1,844.94	Total : 9.25	Net Pay : 1,835.69 **

Computer Generated No Signature required
OUTSTANDING BALANCE FOR JUNE 2025

Levy/Passport : -350.23 CR Dependant P/p : - DB Tools : - DB Cash Advance : - DB
Shop : - DB P.O.L : - DB General : - DB Saving : - DB

Appendix 3

N. Y. HIEW (HOLDINGS) SDN. BHD.

(41715-H)

No. 177, Jalan Bilian, 91000 Tawau, Sabah.
P. O. Box 310, 91007 Tawau, Sabah.
Tel : 089-771236, 761236
Fax: 089-761239

Date : 4-7-2025

Vr. No./Ref :

Bank Cheque No. : ABMB 593518

Dr. To :/...../.....

Cr. To :/...../.....

Checked By :

PAYMENT VOUCHER

Cash

Pay to Mr. Sam Suddi Bin Nurebin. (Baling Estate)

RM 29,833.53

PARTICULARS	AMOUNT RM	
<i>By salaries & wages For June' 2025</i>	<i>29,833</i>	<i>53</i>
TOTAL RM	<i>29,833</i>	<i>53</i>

[Signature]

Authorised By

[Signature]
Received Payment

4.3.3 Summary of audit findings from previous year

Company Name	N.Y. HIEW (HOLDINGS) SDN BHD				
Audit Type	MSPO – Stage 1 <input type="checkbox"/> Stage 2 <input type="checkbox"/> ASA 3 <input checked="" type="checkbox"/> Recertification <input type="checkbox"/>				
Audit Standard	MSPO Part 3 : MSPO Oil Palm Plantations and Organised Smallholders				
Client Number	024-2020 MSPO N.Y. HIEW (HOLDINGS) SDN BHD				
Audit Date	23, 24, 25 & 27 April 2024				
NO NCR	Normative Reference	Description of Non-Conformities	NCR Type (Major / Minor)	Verification of Effectiveness	NC Status (Remain Open / Closed)
1	4.3.1.1 All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.	<p>Major NC</p> <p>As a surveillance audit is being conducted, it has been verified that the practices below are against the legal requirement, with details as below:</p> <p>1. As the interview session was conducted, it was verified that a sample of workers from the sampled estates (Sun Tai 4 Estate, Sabahan Estate, Sabdi Estate, and Pinangah Estate) were paid more than 7 days for each month after the account closing for the month (sampled: wages for February 2024 were paid between the 28th and 29th of the month of March 2024), and the wages for March 2024 have not yet been paid to the workers as an audit being conducted. Such practice was against to Sabah Labour Ordinance (Sabah CAP 67) Regulation 108 (1), Payment of wages; 108. (1) The wages of an employee shall be paid not later than seven days after the expiration of the wage period in respect of which they are due.</p> <p>This finding has also been raised from the previous audit and has not been rectified accordingly by management. Thus, the minor NCR has been elevated to the major NCR.</p> <p>2. As observed during the site inspection, at Pre-mix Area (Sun Tai 4 Estate), Pre-mix Area and Genset Room (Sabahan</p>	Major	<p>Verified during audit session only one issue has been resolved by the company which is labelling of chemical containers. While another 2 issues (Timeline of salary payment and Minimum Wages) still repeated and Major NC status is remain open and this will causing immediate suspension of the certification.</p> <p>The estates has closed the balance of 2 issues in Major NC of previous audit during the suspension period. Thus the suspension is lifted and continuation of certification is recommended.</p>	Closed

		<p>Estate), POL Store (Pinangah & Sabdi Estate), it was sighted that the unidentified chemical was transferred into the container without any labelling. This practice was not in line with OCCUPATIONAL SAFETY AND HEALTH (USE AND STANDARDS OF EXPOSURE OF CHEMICALS HAZARDOUS TO HEALTH) REGULATIONS 2000, PART VI, LABELLING AND RELABELLING, Regulations 20: Duty of employer to ensure labelling and 21: Relabeling.</p> <p>3. The wages of worker ID: 05-115 (Sabahan estate) for the months of January 2024 and February 2024 are RM 887.58 and RM 916.80, and worker ID: 04-0120 (Sun Tai 4 estate) for the months of January 2024 and February 2024 are RM 746.82 and RM 799.49, according to documentation reviewed on payslips for sampled estates. Workers are engaged as piece-rated workers (maintenance), as verified by management representatives, and their salaries are reviewed based on the earnings of all sampled workers; the total is less than RM 1500.00 (January and February 2024). This practice is not in line with Minimum Wage Order 2022 Clause (2). In relation to an employee who is not paid basic wages but is paid wages based only on piece rate, tonnage, task, trip, or commission, the rate of monthly wages payable to that employee with effect from 1 May 2022 shall not be less than RM1,500.</p>			
2	<p>4.5.3.5</p> <p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p>	<p>MINOR NC</p> <p><u>Sabahan Estate</u></p> <p>While conducting a site verification at the landfill area, the audit team confirmed that the landfill is in a satisfactory state, equipped with proper landfill signage. There were signs of no</p>	Minor	Sighted during site visit the landfills were in a good conditions together with a signage of open and close date. Also no evidence of recycled items in the landfill.	Closed

		open burning, and the landfill had clear signage indicating its opening and closing times. However, the audit team did observe the presence of recycled materials that had been deposited in the landfill such as plastic bag, bottle and paper. These findings suggest that the company's SOP of domestic waste management are not fully being effectively implemented.			
3	4.5.4.1 An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.	Minor NC <u>Pinangah Estate & Sabdi Estate</u> During site visit to pre-mix area found that the management yet to construct any sump trap to avoid the spillage chemical entering the monsoon drain and straight away to the waterways which can lead to contamination. Thus, Minor NC was raised.	Minor	Sighted evidence that pre-mix area at all sampled estates have a sump trap to avoid any chemical spillage from entering the monsoon drains.	Closed
4	4.5.5.2 No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	Minor NC <u>Pinangah Estate</u> During site visit, sighted evidence of bunds across the waterways at Block 4, Pinangah Estate which can affect the ecosystem and causing a pollution to the waterways area. It is also against the MSPO standards where no bunds, weirs and dams are allowed to be construct across main rivers or waterways passing through the estate. Thus, Minor NC was raised.	Minor	Sighted evidence that the N.Y. Hiew management through CSR Coordinator (Mrs. Sabarinah Bt Batling) has submitted application letter (Ref. No: NYH/JPS/2509-001) to Jabatan Pengairan dan Saliran Tawau (JPS) on 25 th September 2024 asking for their advice regarding the issue on construction of bund across the waterways at Block 4, Pinangah Estate. Jabatan Pengairan dan Saliran Tawau has sending their officer to the site for site inspection on 22 nd November 2024. On 25 th November 2024, JPS Tawau has issued a memo (Ref. No: JPS (TWU) 100-44/1/2/2024) to N.Y. Hiew management for asking them to open the bund construction that disturb the water flow. However, N.Y. Hiew management in the midst to appeal by sending a letter (Ref. No: NYH/JPS/2802-001) on 28 th February to JPS	Closed

				<p>Tawau for asking them to do a reassessment on this issue and will accept whatever decision is made by the JPS Tawau. As at audit session, N.Y. Hiew management yet to receive any feedback from JPS Tawau and they will do a follow up in order to speed up the process. From the chronology, the audit team were satisfied with the actions taken by N.Y. Hiew management and the Minor NC was closed but will be follow up in the next audit for the next course of action.</p>	
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All NC Status was/were verified by (Lead Auditor):



Name: Azmi Bin Adnan
Date Verified: 22nd till 23rd May 2025

4.4 Issues raised during stakeholder consultation.

Stakeholder consultation process was conducted by taking samples from the list of stakeholders established by N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT - to capture the view, opinion, and expectation of interested parties as a result of operation run by the organization.

No	Issues raised from stakeholder	Certified Entities Response	Auditor's Conclusion
1	Government Agency – Klinik Kesihatan Balung <ul style="list-style-type: none"> The HA mentioned that the estates management keep on contributing to the clinic as at when needed. The cooperation between the estates and the clinic communities is excellent. The clinic keep on inviting the estate communities for joining their activities such health campaign and blood donations. 	The estates management appreciate the good feedback from the Klinik Kesihatan Balung representative and will keep improved the good practices. They will look seriously on the suggestion and committed to continuously improve the existing practices for the good of both parties.	Response and action plan from the estates management towards the feedback is accepted.
2	Local Community – Representative of Sekolah Rendah Swasta (SRS) <ul style="list-style-type: none"> The estate management seriously look after on the school management where most of the student come the workers' children. The estate management actively involved in the school activities such as Sport Day by contributing a fund and others. No issues were raised by the school representative.. 	The estates management appreciate the good feedback from the school representative and will keep improved the good practices. They will continuously improve the existing practices for the good of both parties.	Response and action plan from the estates management towards the feedback is accepted.
3	Neighbouring Estate – Liji Plantation <ul style="list-style-type: none"> The estates management keep give a good cooperation to his estate as at when needed. The cooperation between the estates is good. No issues were raised by the neighbouring estate representative, 	Estates management value collaboration with neighboring estates and will continue to provide support and maintain mutual respect in the interest of strengthening community and industry relationships.	Response and action plan from the estates management towards the feedback is accepted.

5. OFFICIALS ACKNOWLEDGEMENT OF THE ASSESSMENT FINDINGS

5.1 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 hereby 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.
- ☒ Previous audit findings have been verified with satisfactory implementation.
- ☒ 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 next year's audit.
- ☐ The correction and corrective action plan for any minor non-conformities has been reviewed and accepted.
- ☐ All Opportunity for Improvement (OFI's) raised has been implemented accordingly by the certified client.
- ☒ All of the changes occurred since previous audit has been verified to be true during the audit.

Based on all above evaluation, in conclusion, I recommend:

- ☒ For continuation of MSPO certification
- ☐ Not to continue with MSPO certification due to reason:

For N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT Certification Unit

Acknowledged by:

Name: Azmi Bin Adnan

Position: Lead Auditor

Date: 28th July 2025



Signature

5.2 Responses by Certified Entities:

I the undersigned, being the management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document.

I also confirm:

- Acceptance of liability in execution of the instructions given.
- 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 Sdn. Bhd.
- That during the closing meeting all agenda items was covered by the Lead Auditor.

Acknowledged by:

Name:	Fong Ken Fung
Position:	Estate General Manager
Date:	10.09.2025



Signature

6. CERTIFIED BODY ACKNOWLEDGEMENT OF CERTIFICATION DECISION

6.1 Signing by 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
- ☒ Acknowledged on the changes states in point 4.2
- ☐ 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 **N.Y. HIEW (HOLDINGS) SDN BHD – TAWAU DISTRICT** 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:	UMMUL ADAWIYAH BINTI MOHD ISA
Position:	CERTIFIER
Date:	11 th SEPTEMBER 2025



Signature

-End of Report-