TRANS CERTIFICATION & INSPECTION SDN. BHD.

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PUBLIC SUMMARY REPORT

MS 2530-3-2:2022

Malaysia Sustainable Palm Oil (MSPO)

Part 3-2: General Principal for Oil Palm Plantations (more than 500 hectares)

NAME OF CLIENT:
ASIAN PLANTATIONS (SARAWAK) SDN BHD
STANDARD: MS 2530-3-2:2022

RECERTIFICATION ANNUAL SURVEILLANCE 1 (CYCLE 2)

DATE: 02,03 & 04 FEBRUARY 2026

TABLE OF CONTENT

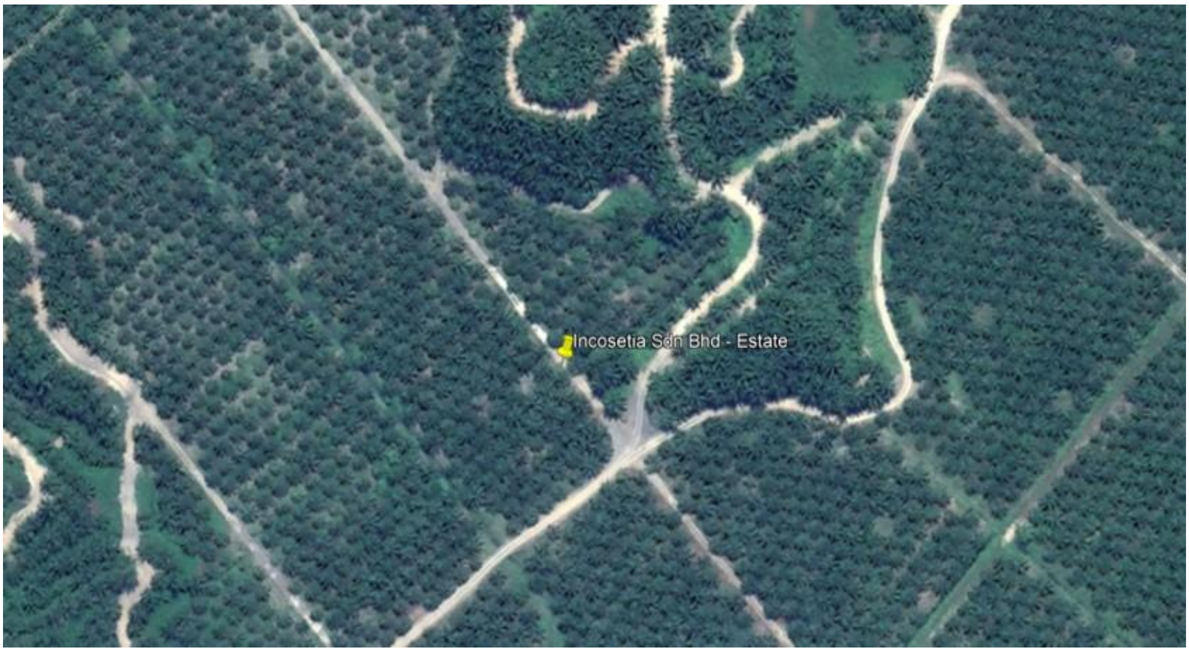
1. DETAIL OF CERTIFICATION ASSESSMENT

Type of Certification Assessment	Recertification Annual Surveillance 1 (Cycle 2)
Audit Objectives	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 statuary, 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
Scope of MSPO Certification	Oil Palm Plantations (more than 500 hectares)
MSPO Criteria and Standards used for the Assessment	**MS 2530-3-2:2022** – General Principles for Oil Palm Plantations (more than 500 hectares)

Map with geographical coordinate

Incosetia Sdn Bhd

Coordinate: 3.602643 N, 114.221432 E



BOUNDARY COORDINATE: 3.579752 N, 114.252673 E

Kronos Plantation Sdn Bhd
Coordinate: 3.596567 N, 114.196705 E

Boundary Coordinate: 3.581002 N, 114.159860 E

Fortune Plantation Sdn Bhd

Coordinate: 3.457258 N, 114.211085 E

Boundary Coordinate: 3.480070 N, 114.218023 E

Jubilant Paradise Sdn Bhd

Coordinate: 3.46298553 N, 114.14396283 E

Boundary Coordinate: 3.46011667 N, 114.15041667 E

BJ Corporation Sdn Bhd

Coordinate: 3.33333300 N, 114.08333300 E

Boundary Coordinate: 3.38566667 N, 114.12852778 E

2. DETAILS OF THE CERTIFIED ENTITY

Name of Certified Entity		**ASIAN PLANTATIONS (SARAWAK) SDN BHD**		
Main Address		Lot 1437, Centre Point, Commercial Centre 11, Jalan Kubu, 98000 Miri, Sarawak		
Management and contact person's details	Name:	Mr. Anthony Ngau Sigau		
	Phone Number:	-		
	Email Address:	-		
MPOB License	MPOB License's No.: Expiry date:	Incosetia Sdn Bhd	511960002000	30.04.2026
	MPOB License's No.: Expiry date:	Kronos Plantation Sdn Bhd	559555002000	31.03.2026
	MPOB License's No.: Expiry date:	Fortune Plantation Sdn Bhd	577545002000	30.09.2026
	MPOB License's No.: Expiry date:	Jubilant Paradise Sdn Bhd	606330002000	31.01.2027
	MPOB License's No.: Expiry date:	BJ Corporation Sdn Bhd	552822002000	31.08.2026
Estimated Tonnages of Annual FFB Production		27,183.08 Mt		
Actual Tonnages of Annual FFB Production		24,035.66 Mt		
Scope of Activity		Production of Sustainable Fresh Fruit Bunch (FFB)		
Date of certificate issued and validity		23rd June 2025 and 26th February 2030		
Other sustainability certifications held by the management unit		N/A		

Area				
Estate/ s	Address	GPS Coordinate	Planted Area (Ha)	Certified Area (Ha)
Incosetia Sdn Bhd	Lot No 16, 23,68, Dulit Land District, Batang Tinjar, Baram, 98000 Miri, Sarawak	3.602643 N, 114.221432 E	2,333.34	5,681.00
Kronos Plantation Sdn Bhd	Lot No 15, Dulit Land District, Batang Tinjar, Baram, 98000 Miri, Sarawak	3.596567 N, 114.196705 E	2,140.24	5,000.00
Fortune Plantation Sdn Bhd	Lot 10, BLK0, Batang Tinjar, Dulit Land District, Baram, 98000 Miri, Sarawak	3.457258 N, 114.211085 E	1,529.51	5,000.00
Jubilant Paradise Sdn Bhd	Batang Tinjar, Dulit Land District, Baram, 98000 Miri, Sarawak	3.46298553 N, 114.1439628 E	200.04	200.04
BJ Corporation Sdn Bhd	Lot 20,25,26,27, Dulit Land District, Batang Tinjar, Baram, 98000 Miri, Sarawak	3.33333300 N, 114.0833330 E	2,288.06	4,693.04

Calculation of the Number of Management Units (N) to Sample			
N = √Y, where "Y" is the number of units, with the result always to be rounded "up" to the next whole integer will multiply risk factor Where only a sample of the supply base is assessed, units not previously assessed, or assessed earlier in the certification program, are to be preferred over those more recently assessed			
How many units make up the management sampling?			
Owned estates (Y)	**N = √Y**	**Risk Factor**	**N = √Yx1**
5	**3**	**1**	**3**
Extension -			

Explanation as to the selection of estates sampled			
SAMPLE FOR 2026 - 3 Management Units			
Unit No.	Site	Address	Total Area (Ha)
1	Incosetia Sdn Bhd	Lot No 16, 23,68, Dulit Land District, Batang Tinjar, Baram, 98000 Miri, Sarawak	5,681.00
2	Kronos Plantation Sdn Bhd	Lot No 15, Dulit Land District, Batang Tinjar, Baram, 98000 Miri, Sarawak	5,000.00
3	Fortune Plantation Sdn Bhd	Lot 10, BLK0, Batang Tinjar, Dulit Land District, Baram, 98000 Miri, Sarawak	5,000.00

Sampling process - Calculation

Number of Estate – 5 Estates

Calculation
√5 = 3
= 3 x Risk Factor (1)
= **3 Sample for 2026**

Total Manday (Based on MSPO Certification Scheme Document Version 2.0):

Total Manday: 9 Mandays

3. ASSESSMENT PROCESS

3.1 Certification Bodies

No	Audit Team Members	Role & Principles Audited	Qualifications
1	MR. AZMI BIN ADNAN	**Lead Auditor Principle: 4**	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	MR. SYED AMMAR ASHRAFF BIN SYED MOHAMMAD NASSER	**Auditor Principle:1 & 2**	Graduated in Bachelor of Science (Hons) Technology and Plantation Management with more than 5 years' experience in oil palm plantation. Completed MSPO Lead Auditor Assessment, ISO 9001:2015 Lead Auditor Assessment, Quality Management System (QMS), Integrated Management System (IMS), MSPO Internal Auditing Training, GIS Data Collection and OSH Coordinator Course. Able to speak and understand Bahasa Malaysia and English.
3	MR. MUHAMMAD NADZMI BIN MOHMAD SAKARNOR	**Auditor Principle: 3 & 5**	A registered Graduate Engineer from BEM with Qualification in Bachelor of Engineering (Civil) with 4 years working experience in Ready-Mix Concrete Production. Qualified as Product Certification Lead Auditor for Ready-Mix Concrete and Auditor for MSPO (MS2530:2022). Completed training on ISO 9001:2015 (QMS) Lead Auditor (IRCA Certified); ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 (IMS) Lead Auditor Training (Exemplar Global Certified); MSPO 2530:2022 Lead Auditor Training and Ocean Bound Plastic (OBP) Auditor Training. Able to verse both Bahasa Malaysia and English.

3.1.1 Peer Reviewer Names

1. N/A

3.2 Audit Plan

DATE	TIME	SUBJECT	AUDITOR
02nd February 2026 (Monday)	09:00 – 09:30	**Centralized Opening Meeting at Fortune Plantation Sdn Bhd:** ➢ Presentation by the estate manager/coordinator ➢ Presentation by Lead Auditor. • Confirmation of assessment scope and finalize Audit Plan	AA
	09:30 – 12:00	**Fortune Plantation Sdn Bhd:** ➢ **Site Inspection:** • Field inspection inclusive of buffer zones, boundary areas, boundary markers, review on-going estate operations such as field spraying, harvesting, fertilizer application (Inclusive of interview with workers). • Facilities inspection including workshop, storage facilities, chemical store, scheduled waste store, quarters, etc. Note: Stakeholder consultation may be held throughout the audit process.	AA/SAA/NS
	12:00 – 13:00	**Fortune Plantation Sdn Bhd:** ➢ Document Audit / Document Review: 1. P1: Management commitment and responsibility, 2. P2: Transparency, 3. P3: Compliance to legal requirement, 4. P4: Social Responsibility, Health, Safety and Employment Conditions 5. P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.	AA/SAA/NS
	1300	**LUNCH BREAK**	
	14:00 – 16:30	**Fortune Plantation Sdn Bhd:** ➢ Document Audit / Document Review: 1. P1: Management commitment and responsibility, 2. P2: Transparency, 3. P3: Compliance to legal requirement, 4. P4: Social Responsibility, Health, Safety and Employment Conditions 5. P5: Environment, Natural Resources, Biodiversity and Ecosystem	AA/SAA/NS

		Service.	
	16:30 – 17:30	**Interim Meeting at Fortune Plantation Sdn Bhd:** ➢ Chaired by the audit Lead Auditor ➢ Welcome and introduction by the Lead Auditor ➢ Presentation of findings by the audit team ➢ Questions & answers and Final summary by Lead Auditor **[End of Day 1]**	AA/SAA/NS

DATE	TIME	SUBJECT	AUDITOR
03rd February 2026 (Tuesday)	09:00 – 09:30	**Interim Meeting at Incosetia Sdn Bhd:** ➢ Presentation by the estate manager/coordinator ➢ Presentation by Lead Auditor. • Confirmation of assessment scope and finalize Audit Plan	AA
	09:30 – 12:00	**Incosetia Sdn Bhd:** ➢ **Site Inspection:** • Field inspection inclusive of buffer zones, boundary areas, boundary markers, review on-going estate operations such as field spraying, harvesting, fertilizer application (Inclusive of interview with workers). • Facilities inspection including workshop, storage facilities, chemical store, scheduled waste store, quarters, etc. Note: Stakeholder consultation may be held throughout the audit process.	AA/SAA/NS
	12:00 – 13:00	**Incosetia Sdn Bhd:** ➢ Document Audit / Document Review: 1. P1: Management commitment and responsibility, 2. P2: Transparency, 3. P3: Compliance to legal requirement, 4. P4: Social Responsibility, Health, Safety and Employment Conditions 5. P5: Environment, Natural Resources, Biodiversity and Ecosystem	AA/SAA/NS

		Service.	
	1300	**LUNCH BREAK**	
	14:00 – 16:30	**Incosetia Sdn Bhd:** ➢ Document Audit / Document Review: 1. P1: Management commitment and responsibility, 2. P2: Transparency, 3. P3: Compliance to legal requirement, 4. P4: Social Responsibility, Health, Safety and Employment Conditions 5. P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.	AA/SAA/NS
	16:30 – 17:30	**Interim Meeting at Incosetia Sdn Bhd:** ➢ Chaired by the audit Lead Auditor ➢ Welcome and introduction by the Lead Auditor ➢ Presentation of findings by the audit team ➢ Questions & answers and Final summary by Lead Auditor **[End of Day 2]**	AA/SAA/NS

DATE	TIME	SUBJECT	AUDITOR
04th February 2026 (Wednesday)	09:00 – 09:30	**Interim Meeting at Kronos Plantation Sdn Bhd:** ➢ Presentation by the estate manager/coordinator ➢ Presentation by Lead Auditor. • Confirmation of assessment scope and finalize Audit Plan	AA
	09:30 – 12:00	**Kronos Plantation Sdn Bhd:** ➢ **Site Inspection:** • Field inspection inclusive of buffer zones, boundary areas, boundary markers, review on-going estate operations such as field spraying, harvesting, fertilizer application (Inclusive of interview with workers). • Facilities inspection including workshop, storage facilities, chemical store, scheduled waste store, quarters, etc. Note: Stakeholder consultation may be held throughout the audit process.	AA/SAA/NS
	12:00	**Kronos Plantation Sdn Bhd:**	AA/SAA/NS

	– 13:00	➢ Document Audit / Document Review: 1. P1: Management commitment and responsibility, 2. P2: Transparency, 3. P3: Compliance to legal requirement, 4. P4: Social Responsibility, Health, Safety and Employment Conditions 5. P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.	
	1300	**LUNCH BREAK**	
	14:00 – 16:30	**Kronos Plantation Sdn Bhd:** ➢ Document Audit / Document Review: 1. P1: Management commitment and responsibility, 2. P2: Transparency, 3. P3: Compliance to legal requirement, 4. P4: Social Responsibility, Health, Safety and Employment Conditions 5. P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.	AA/SAA/NS
	16:30 – 17:30	**Centralize Closing Meeting at Kronos Plantation Sdn Bhd:** ➢ Chaired by the audit Lead Auditor ➢ Welcome and introduction by the Lead Auditor ➢ Presentation of findings by the audit team ➢ Questions & answers and Final summary by Lead Auditor ➢ Final Audit Decision by Lead Auditor **[End of Assessment]**	AA

3.3 Proposed Date of Next Surveillance Audit

Date of next ASA	
The provisional date for the next ASA 2 is:	FEBRUARY 2027

3.4 Audit 5 Year Audit Programme for ASIAN PLANTATION (SARAWAK) SDN BHD

Cycle (2025 – 2029)

Estate/ s	1st Year	2nd Year	3rd Year	4th Year	5th Year
Incosetia Sdn Bhd	√	√		√	
Kronos Plantation Sdn Bhd		√	√		√
Fortune Plantation Sdn Bhd		√		√	√
Jubilant Paradise Sdn Bhd	√		√		√
BJ Corporation Sdn Bhd	√		√	√	

4. ASSESSMENT FINDINGS

4.1 Lead Auditor's Summary and Recommendation for Certification
The on-site assessment was conducted on 02nd, 03rd and 04th October 2026, as outlined in the Audit Agenda. The audit treated *ASIAN PLANTATIONS (SARAWAK) SDN BHD* as an MSPO Certification Unit, with a comprehensive evaluation covering environmental and social factors. These included considerations such as photography, palm age, proximity to High Biodiversity Value (HBV) areas, declared conservation areas, and local communities. During the site inspection, all sampled locations were observed to be in excellent condition. The estate management demonstrated adherence to best practices aligned with the company's Standard Operating Procedures (SOPs) and full compliance with MSPO requirements. Notably, no illegal workers were found on-site, and the audit team verified that all permit documents and employee passports were valid. Management was commended for its consistent monitoring of established KPIs and objectives, which significantly contribute to the successful implementation of the company's corporate policies. Additionally, the audit team was satisfied with the documentation prepared by the estate management, as it was well-organized and facilitated efficient review and verification during the audit. During the audit, there were 0 major non-conformities, 1 minor non-conformities, and 0 Opportunity for Improvement raised during the audit. The detailed summary of the audit findings is as per stated with reference to next section of 4.3: Summary of Non-Conformance and Status. The audit was conducted in accordance with the established audit plan and procedures. The management and staff demonstrated good cooperation and readiness throughout the audit process. Relevant documents, records, and field operations were reviewed and verified against the audit criteria. Since there were 1 minor non-conformities, *ASIAN PLANTATIONS (SARAWAK) SDN BHD* Complexes representatives have addressed a proper action plan to close all non-conformities to ensure certification continuation. All action plans have been reviewed and verified by Lead Auditor. Continuation of certification for *ASIAN PLANTATIONS (SARAWAK) SDN BHD* Complexes 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. *ASIAN PLANTATIONS (SARAWAK) SDN BHD* Complexes has shown continuous commitment towards compliance with the standard requirements and effective implementation of best management practices. The audit team concludes that the management system remains suitable, adequate, and effective for maintaining certification. The audit team conducts the audit based on the sampling process of the available information.
4.2 Claim - Verification and Use of Marks/Logo (MSPO, TCI or MPOCC Logo).
Based on the on-site audit process of Recertification *ASA 1 (Cycle 2) ASIAN PLANTATIONS (SARAWAK) SDN BHD Complexes,* through visibility and interviews with management representative, it has been confirmed that the management does not use MSPO and TRANS Marks/logos. The management has also been informed that it is not allowed to use the MSPO and TRANS logo if it is not approved by the MSPO and TRANS itself.
4.3 Summary of Non-Conformance For This Year Audit
During the Certification Assessment there was/were: Major: 0 Minor: 1 of Non conformities raised during the audit. Opportunities for Improvement (OFI): 0 Refer to Section 10 for Non-Conformities details.

☐	Opportunity for Improvement(s) (OFI) is recorded for this year audit.
☒	Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit
☐	Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.
☐	There was no OFI, Minor NCR nor Major NCR recorded for this year audit.
☒	Recommended to continue certification
☐	Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but cannot fully accepted by the audit team. NCR(s) .... have not been closed out within 90 days of the audit. Recommended for suspension of the certificate

Audit Outcome	
Major NC	0
Minor NC	1
Opportunity For Improvement (OFI)	0

5. Issues raised during Stakeholder Consultation:

A stakeholders' consultation meeting was conducted during the audit to gather information from the local communities and relevant stakeholders in accordance to MSPO Certification Scheme and Stakeholder Consultation requirements. It is also aimed to obtain direct and factual feedback or observations regarding the compliance of management unit concerned with the requirement of the certification standard.

Among the subjects of discussion are as below:

a. Introduction
b. Development of oil palm plantations
c. Community service and support provided wildlife management and wildlife corridor
d. Type of wildlife sighted.
e. Local communities' development.
f. Safety and Health
g. Complaint and grievance

The following relevant subject have been discussed during the stakeholders' consultation:

Concern raised / Subject discussed	Client Management's Response	TRANS' response
<u>**Fortune Plantation Sdn Bhd**</u> Mr. Augustine Lunyau – (Village Head, Kampung Long Batan – Local Communities) **Positive input:** -Good relationship between the estate and local community (Approximately 18 houses comprising of 200+- villagers). -Well aware with MSPO standards. The estate management continually made awareness impacts regarding MSPO with the villagers. -The estate is attentive and responsive to the needs of local communities. -Employment opportunities are offered to villagers for various positions and levels. -Appreciation to estate management in their assistance to	Estate management appreciate the collaboration with neighbouring villagers 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.

repair the village access road. **Negative input:** -There are issues with yearly Christmas token / ex-gratia. On previous years, the villagers were given up to RM5,000.00. As years passed, the amount have depreciated with 2025 Christmas received RM2,000.00 for token.	During the latest stakeholder meeting on 27th January 2026, the estate management head by General Manager (Mr. Anthony Ngau Sigau) had mentioned that the yearly token was given based on the company's financial performance whereas in year 2025 the company suffers a loss.	
Mr. Pius Balan Avon – (Village Head, Kampung Long Loyang – Local Communities) **Positive input:** -Good relationship between the estate and local community (Approximately 132 houses with 400++ permanent residents). -Estate have indirectly gave positive impact in the development of the community. -The estate is attentive and responsive to the needs of local communities. -Employment opportunities are offered to villagers for various positions and levels. -Appreciation to estate management in their assistance to repair the village access road. **Negative input:** -Issues regarding the establishment of Jubilant Paradise (Joint Venture between Fortune Plantation and community Cooperation "Koperasi"). For the past years, the villagers were not given any dividend as part of the agreements. As of this, the villager's cooperation group now in discussion for agreement cancellation. Previous years, the villagers were given RM200.00 as ex-gratia for every month, anyhow the villagers did not receive the token anymore.	Estate management appreciate the collaboration with neighbouring villagers and will continue to provide support and maintain mutual respect in the interest of strengthening community and industry relationships. During the latest stakeholder meeting on 27th January 2026, the estate management head by General Manager (Mr. Anthony Ngau Sigau) has discussed on this issue and had mentioned to the villager's representative that their application still under discussion of top management where it involves legal issues in the agreement. Regarding the token, it also depends on the company's financial performance.	Response and action plan from the estates management towards the feedback is accepted.

Incosetia Sdn Bhd Mr. Lai Nyuk Chai – (Mechanic, Jaya Gemilang Sdn Bhd – Contractor) **Positive input:** -Good working relationship with the mill. Been working / conducting business with the mill for more than 10 years. -Brief understanding of MSPO requirements and being given continuous information about MSPO from Mill. -No issues related to contractor work payments; no issue regarding work carried out and previous works. **Negative input:** -No complaints or issues	Will continue to foster good communication and strong relationships with the contractor. Committed to maintaining a safe and well-coordinated work environment.	Response and action plan from the estates management towards the feedback is accepted.
Mr. Lanting Pagan – (Village Head, Kampung Sungai Lamah – Local Communities) **Positive input:** -Good relationship between the estate and local community (Approximately 200++ permanent residents). -Estate have indirectly gave positive impact in the development of the community. -Employment opportunities are offered to villagers for various positions and levels. -Appreciation to estate management in their assistance to repair the village access road and the security of the village. -Aware with the MSPO Policy such as 3P, environmental matters, human rights and welfare. **Negative input:** -Previously the villagers requested for water tank for each house, anyhow the estate management was unable to assist in providing due to financial status. This time, the village head asking again but only for a few units (not every	Estate management appreciate the collaboration with neighbouring villagers and will continue to provide support and maintain mutual respect in the interest of strengthening community and industry relationships. The estate management look this issue seriously and will request a budget from the headquarter for water tank purchasing.	Response and action plan from the estates management towards the feedback is accepted.

house as per previously requested) for the usage during occasions, emergency or drought season. -No further complaints or issues raised.		
Mr. Simon Lahat & Mr Unong Seman – (Medical Officers, Klinik Kesihatan Long Lama – Authority) **Positive input:** -Good relationship between the estate and the clinic. -Good feedback on FGV in taking care the welfare and health issues of the staff and the workers. -No issues between KKM Klinik Long Lama and the management. -Gave advice regarding if the management intended to carry out mass health checkups or other related activities. **Negative input:** -No complaints or issues raised.	Will continue to foster good communication and strong relationships with all government agencies such as Kementerian Kesihatan Malaysia (KKM).	Response and action plan from the estates management towards the feedback is accepted.
<u>**Kronos Plantation Sdn Bhd**</u> Mr. Lai Nyuk Chai – (Mechanic, Jaya Gemilang Sdn Bhd – Contractor) **Positive input:** -Good working relationship with the mill. Been working / conducting business with the mill for more than 10 years. -No issues related to contractor work payments; no issue regarding work carried out and previous works. -Brief understanding of MSPO requirements and being given continuous information about MSPO from Mill. **Negative input:** No complaints or issues	Will continue to foster good communication and strong relationships with the contractor. Committed to maintaining a safe and well-coordinated work environment.	Response and action plan from the estates management towards the feedback is accepted.
Mr. Tingang Anyi – (Village Head, Kampung Long Teran Kiri – Local Communities) **Positive input:**	Estate management appreciate the collaboration with neighbouring villagers and will continue to provide support and maintain	Response and action plan from the estates management towards the feedback is accepted.

-Good relationship between the estate and local community (Approximately 58 houses with 480++ permanent residents). -Estate have brought positive impact in the development of the community. -Aware with the MSPO Policy such as 3P, environmental matters, human rights and welfare. -Appreciation to estate management in their assistance to repair the village access road. **Negative input:** -Requested the estate management to strengthen the security control at the access road as the village is using the same road with the estate. -Request for welfare assistance such as clean water supply, foods, etc. during drought or flood season / time of emergency. -No further complaints or issues raised.	mutual respect in the interest of strengthening community and industry relationships. The estate management will take seriously on the villagers' request for the benefit of both parties.	

6. Previous Audit Verification

Effectiveness of corrective action implementation for non-conformities (both major and minor findings) raised during previous audit is being evaluated in this year audit, in ensuring appropriate action has been successfully executed/ carried out as per corrective action plan and evidences provided by the certified client in the previous year CAR Form.

Based on Lead Auditor's and audit team verification, it can be concluded that:

☒ all the corrective action plan of non-conformities (both major and minor findings) raised during previous audit has been effectively implemented by the certified entities.

☐ all Opportunity for Improvement (OFI's) raised has been implemented accordingly by the certified client.

☐ Inadequate implementation of corrective action plans for non-conformities raised during previous audit.

Details on the previous non-conformity evaluation and verification is available in Section 10.1: Non-Conformities Raised During Previous Year *(If have any)*.

6.1 Changes Since Previous Audit

a. Changes on Client's Management System.

Please tick (if any):

☐	Legal, Commercial, organizational status or ownership
☐	Key managerial person or the organization and management
☒	New contact Personnel, client's address and site
☐	Scope of operations under certified management system
☐	Major changes to the management system and processes
☐	Not applicable as there is no changes since previous audit

Justification for above changes:

The management has changed the contact Personnel from Mr. Raziman Bin Radzuan to Mr. Anthony Ngau Sigau (General Manager) due to transfer of Mr. Razman to another department of the company.

b. Changes to the Certified Product

Please tick (if any):

☐	Additional of new estate
☐	Reduction of estate
☐	Changes in estate hectarage area
☐	Changes in MPOB License number
☐	Changes in MPOB License expiry date
☐	Changes in client's office coordinate
☒	Changes in client's estate coordinate
☐	Not applicable as there is no changes since previous audit

Justification for above changes:

1. The changes in client's estate coordinate due to instructions from MSPO to pin in the coordinate point within the estate area and not at the office or housing areas.

7. OFFICIALS SIGNED-OFF OF THE ASSESSMENT FINDINGS

7.1 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 the next year 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 verify 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 **ASIAN PLANTATIONS (SARAWAK) SDN BHD** Certification Unit

Acknowledged by:		
Name:	AZMI BIN ADNAN	
Position:	LEAD AUDITOR	
Date:	23.02.2026	**Signature**

7.2 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 International Certifications.
- That during the closing meeting all agenda items was covered by the Lead Auditor.
- In the absence of written notice by TRANS, the report is considered confirmed after 7 working days from delivery to the organisation.

Acknowledged by:		
Name:		
Position:		
Date:	27.02.2026	**Signature**

8. CERTIFIED BODY ACKNOWLEDGEMENT OF CERTIFICATION DECISION

8.1 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 6.1
☐ 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 **ASIAN PLANTATIONS (SARAWAK) 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:	UMMUL ADAWIYAH BINTI MOHD ISA	
Position:	CERTIFIER	
Date:	06th MARCH 2026	**Signature**