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: ELIT ASTANA SDN BHD
Client Company (HQ) Address: **No 8888, Jalan Kemayan- Triang,** **28380 Kemayan, Bera,** **Pahang Darul Makmur.**
Certification Unit: **HSD5093, PT7628,** **Mukim Rompin,** **28350 Rompin,** **Pahang Darul Makmur**
Date of Final Report: 19th June 2025

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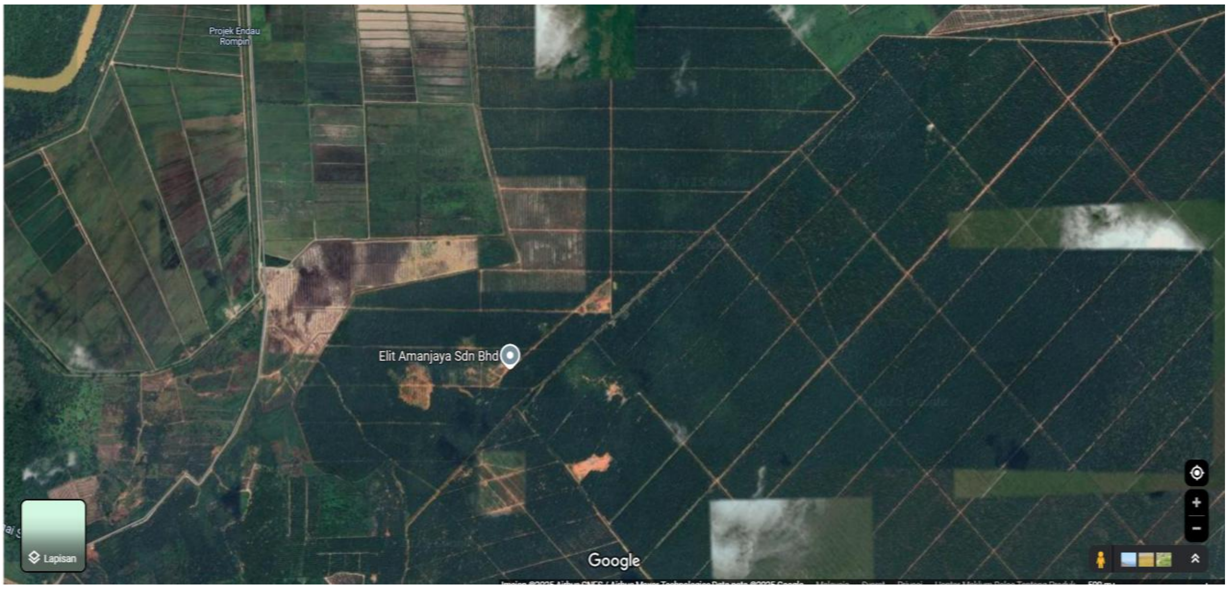
1. Detail of Certification Assessment

1.1 Types of certification assessment	Main Assessment/Annual Surveillance/Recertification
1.2 Scope of MSPO Certification	Production of Sustainable Fresh Fruit Bunch
1.2.1 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
1.3 MSPO Criteria and Standards used for the Assessment	☐MSPO 2530: Part 2.1 - Independent Smallholders (less than 40.46 hectares) ☐MSPO 2530: Part 2.2 - Organised Smallholders (less than 40.46 hectares) ☐MSPO 2530: Part 3.1 - Oil Palm Plantations (40.46 hectares to 500 hectares) ☒MSPO 2530: Part 3.2 - Oil Palm Plantations (more than 500 hectares)

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

TEBU HITAM A

N 2º819417, E 103º340565



TEBU HITAM C

N 2º827076, E 103º356930

2. Details of the Management Unit

<table>
<tr><td>2.1 Name of management unit</td><td colspan="4">ELIT ASTANA SDN BHD</td></tr>
<tr><td>2.2 Site address of management unit</td><td colspan="4">HSD5093, PT7628,
Mukim Rompin,
28350 Rompin,
Pahang Darul Makmur</td></tr>
<tr><td rowspan="4">2.3 Management and contact person's details</td><td colspan="4">Name: Mr. Micheal Chang</td></tr>
<tr><td colspan="4">Telephone: -</td></tr>
<tr><td colspan="4">Email: -</td></tr>
<tr><td colspan="4">Website: -</td></tr>
<tr><td colspan="5">2.4 Detail of MPOB Information Certification Unit</td></tr>
<tr><td>Name of Certification Unit</td><td>MPOB License No.</td><td colspan="2">Scope of Activity MPOB License</td><td>Expiry Date MPOB License</td></tr>
<tr><td>TEBU HITAM A</td><td>615072002000</td><td colspan="2">Menjual dan Mengalih</td><td>30/08/2025</td></tr>
<tr><td>TEBU HITAM C</td><td>615073002000</td><td colspan="2">Menjual dan Mengalih</td><td>31/08/2025</td></tr>
<tr><td></td><td></td><td colspan="2"></td><td></td></tr>
<tr><td colspan="5">2.5 Hectarage Information (ha)</td></tr>
<tr><td>Estate Name</td><td colspan="2">Planted Area (ha)</td><td colspan="2">Certified Area (ha)</td></tr>
<tr><td>LADANG TEBU HITAM A</td><td colspan="2">372.43</td><td colspan="2">399.30</td></tr>
<tr><td>LADANG TEBU HITAM C</td><td colspan="2">127.86</td><td colspan="2">134.076</td></tr>
<tr><td colspan="5">2.6 Annual FFB Production (MT)</td></tr>
<tr><td>Estate Name</td><td colspan="2">Estimated (MT)
(Jan-Dec 2025)</td><td colspan="2">Actual (MT)
(Jan-May 2025)</td></tr>
<tr><td>LADANG TEBY HITAM A</td><td colspan="2">10,087.00 Mt</td><td colspan="2">2,814.34 Mt</td></tr>
<tr><td>LADANG TEBU HITAM C</td><td colspan="2">2,759.00 Mt</td><td colspan="2">539.23 Mt</td></tr>
<tr><td></td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td colspan="5">2.7 MSPO Certificate Information</td></tr>
<tr><td colspan="5">Certificate Number: MSPO-03-TCI-0152024-01</td></tr>
<tr><td colspan="5">Certificate Issuance and Validity: 10.07.2024 to 09.07.2029</td></tr>
<tr><td colspan="5">2.8 Other Sustainability Certifications: NIL</td></tr>
</table>

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	MR. MOHAMAD IRWAN BIN SENIN	**Lead Auditor Principle: 4**	Graduate in Diploma Executive in Plantation Management and Technology at University Malaysia Pahang. Has 13 years of working experience in Plantation Management. Completed in MSPO 2530:2013 Auditors Training Course, Integrated Management System (IMS) ISO 9001:2015 & ISO 14001:2015 Lead Auditor Training, MSPO SCCS Auditor Training, ISCC Basic Training, ISCC Waste & Residue Training, MSPO 2530:2022 Lead Auditor Training Course, Lead Auditor Training Integrated Management System (IMS) Exemplar Global Certified & Lead Auditor Course ISO 9001:2015 Quality Management System (QMS) Exemplar Global Certified and SA8000 Introduction and Basic Auditor Training Course. Able to speak and understand in Bahasa Malaysia and English.
2	MR. MOHD FIKHRI HAIZUM BIN ISAMUDDIN	**Auditor Principle: 1 & 3**	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	MR. SYED AMMAR ASHRAFF BIN SYED MOHAMMAD NASSER	**Auditor Principle: 2 & 5**	Graduate in Bachelor of Science (Hons) Technology and Plantation Management with more than 5 years working experience in oil palm plantation. Complete in 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.

3.2 Audit Plan

DATE	TIME	SUBJECT	AUDITOR
12th June 2025 (Thursday)	09:00 – 09:30	**Opening Meeting at Elit Astana Sdn Bhd (Tebu Hitam A):** • Presentation by the manager/coordinator • Presentation by Lead Auditor. ➢ Confirmation of assessment scope and finalize Audit Plan (for *Main Assessment Audit*, the stakeholder consultations shall be held along the audit progress)	ALL
	09:30 – 12:00	**Elit Astana Sdn Bhd (Tebu Hitam A):** ➢ **Site inspection (Part 3.1):** 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.	ALL
	12:00 – 13:00	**Elit Astana Sdn Bhd (Tebu Hitam A):** ➢ **Document Audit:** • Documents review P1 – P3, P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement,	P1: MFH P2: SAA P3: MFH
	13:00 – 14:00	**Lunch**	
	14:00 – 16:30	**Elit Astana Sdn Bhd (Tebu Hitam A):** ➢ **Document Audit:** • Document review P3-P5, P3: Compliance to legal requirement, P4: Social Responsibility, Health, Safety and Employment Conditions	P3: MFH P4: MIS P5: SAA

		P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.	
	16:30 – 17:30	**Interim Closing Meeting at Elit Astana Sdn Bhd (Tebu Hitam A):** ➢ 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 one**	ALL

DATE	TIME	SUBJECT	AUDITOR
13th June 2025 (Friday)	09:00 – 09:30	**Soft Opening Meeting at Elit Astana Sdn Bhd (Tebu Hitam C):** • Presentation by the manager/coordinator • Presentation by Lead Auditor. ➢ Confirmation of assessment scope and finalize Audit Plan (for *Main Assessment Audit*, the stakeholder consultations shall be held along the audit progress)	ALL
	09:30 – 12:00	**Elit Astana Sdn Bhd (Tebu Hitam C):** ➢ **Site inspection (Part 3.1):** 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.	ALL

	12:00 – 13:00	**Elit Astana Sdn Bhd (Tebu Hitam C):** ➢ **Document Audit:** • Documents review P1 – P3, P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement,	P1: MFH P2: SAA P3: MFH
	13:00 – 14:00	**Lunch**	
	14:00 – 16:30	**Elit Astana Sdn Bhd (Tebu Hitam C):** ➢ **Document Audit:** • Document review P3-P5, P3: Compliance to legal requirement, P4: Social Responsibility, Health, Safety and Employment Conditions P5: Environment, Natural Resources, Biodiversity and Ecosystem Service.	P3: MFH P4: MIS P5: SAA
	16:30 – 17:30	**Centralize Closing Meeting at Elit Astana Sdn Bhd (Tebu Hitam C):** ➢ 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 Assessment**	ALL

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

3.3 Audit Programme

3.3.1 Next Assessment

Proposed Date Next Certification	June 2026
Type of Certification	Annual Surveillance 2

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

Estate Name	Stage 2/Recert (July 2024)	ASA 1 (June 2025)	ASA2 (June 2026)	ASA3 (June 2027)	ASA 4 (June 2028)
LADANG TEBU HITAM A	☒	☒	☒	☒	☒
LADANG TEBU HITAM C	☒	☒	☒	☒	☒

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) 2 Minor Non-Conformities
3) 1 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 1) for ELIT ASTANA SDN BHD was conducted on 12th and 13th June 2025, based on the requirements of the Malaysian Sustainable Palm Oil (MSPO) Standard MS2530-2022-3.2 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 been **no significant changes** to the client's management system since the last audit that would impact its effectiveness or compliance with MSPO requirements.

The detailed summary of the audit findings is as per stated with reference to the next section of **4.3: Details of audit result.** The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

During the current audit, the audit team verified the implementation and effectiveness of corrective actions related to previously raised non-conformities. It was found that one Major Non-Conformity and two Minor Non-Conformities had been raised, including a repeated issue concerning the failure to dispose of scheduled waste from 15 March 2023 to the audit date, in violation of Regulation 9 of the Environmental Quality (Scheduled Wastes) Regulations 2005. This indicates ineffective corrective action and a lack of continuous improvement in scheduled waste management.

Based on the on-site audit process, including observations and interviews with the management representative, the audit team is satisfied with the estate's best practices. It was confirmed that there are no illegal migrant workers employed at the estate. Additionally, the organization has not used the MSPO or TRANS marks/logos in any form. The management has been clearly reminded that the use of the MSPO and TRANS logos is strictly prohibited unless official approval is obtained from the respective authorities (MSPO/TRANS).

Since there were 1 major and 2 minor non-conformities. Elit Astana representatives have adopted 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 Elit Astana Sdn Bhd 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 30 days
Detected by (Auditor's Name)	Mr. Mohd Fikhri Haizum bin Isamuddin		
Normative Reference and Requirement	4.1.10 Criterion 10: Management review Management shall annually review its MSPO implementation to ensure its continuing suitability, adequacy and effectiveness.		
NC Type	☐ Major ☒ Minor		
Description of Non-Conformity	**ALL SITES:** During the documentation review, it was observed that no management review meeting had been conducted. Based on interviews with management, it was stated that no non-conformities (NCs) were found during the internal audit, and therefore a management review meeting was not carried out. This is not in compliance with the requirements of MSPO MS2530:2022, which clearly states that management review shall be conducted at planned intervals, regardless of whether non-conformities are raised. The management review is essential to evaluate the overall effectiveness of the MSPO implementation, and to discuss broader issues such as performance trends, stakeholder feedback, compliance obligations, resource adequacy, and opportunities for improvement.		
Objective Evidence: Interview with the management			
Lead Auditor's Verification	Name: Mohamad Irwan Bin Senin Date: 13/06/2025		
Root cause Analysis *(to be filled by client)*:			
Due to the PIC is not familiar with or unaware of the new requirements of MSPO MS2530:2022 and caused the raised issue.			

Correction *(to be filled by client)*:
Immediate briefing to the PIC for better understanding the new requirements of MSPO MS2530:2022 so that could carry out the needed management review accordingly.
Corrective Action *(to be filled by client):*
Proper training shall provide to the PIC on the whole new requirements of MSPO MS2530:2022 to prevent any or short doing matters.
Submitted by *(to be filled by client):*
Name: MICHAEL CHANG Date: 08 Sept 2025

Review of Correction and Corrective Action *(to be filled by Lead Auditor)*:	
The correction and corrective action proposed by Elit Astana Sdn Bhd are found to be appropriate and address the root cause of the non-conformance. Immediate briefing has been conducted to ensure understanding of the new requirements of MSPO MS2530:2022, and a proper training plan for the PIC has been established to prevent recurrence. Effectiveness of the implementation will be verified during the next assessment.	Lead Auditor Signature: Name: Mohamad Irwan Bin Senin Date: 09th September 2025
Recommendation release for Certification Continuation: ☒ Yes ☐ No	

NC No. / Ref.	02	Timeline Completion	Within 30 days
Detected by (Auditor's Name)	Mr. Mohamad Irwan Bin Senin		
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	☐ Major ☒ Minor		
Description of Non-Conformity	**TEBU HITAM A** In accordance with the *Undang-Undang Negeri Pahang, Enakmen 5 (Enakmen Sumber Air 2007)*, specifically under Section 17(1)(b), "*Tertakluk kepada apa-apa pengecualian yang ditetapkan, tiada seorang pun boleh, kecuali diluluskan suatu lesen di bawah Enakmen ini dan menurut terma-terma dan syarat-syarat yang dikenakan oleh Pihak Berkuasa Negeri – (b) mengusahakan, menyediakan atau mengadakan apa-apa perkhidmatan pembekalan air mentah";* Therefore, the management of Elit Astana (Tebu Hitam A) is required to apply for the appropriate license through the *Setiausaha Kerajaan Pahang*.		
Objective Evidence: Documentation review on the permit's documentation records.			
Lead Auditor's Verification	Name: Mohamad Irwan Bin Senin Date: 13/06/2025		
Root cause Analysis *(to be filled by client)*:			
The estate PIC is unaware of the needs of permit for using the catchment water.			
Correction *(to be filled by client)*:			
By immediately, shall appoint a PIC to apply officially through SPAN to obtain the permit for using the catchment water for this estate.			
Corrective Action *(to be filled by client):*			

<table>
<tr><td colspan="2">Proper briefing on the "Undang-undang Negeri Pahang, Enakmen 5 (Enakmen Sumber Air 2007)" to all estates in charge to see whether there is a need to apply for obtaining a permit to use any underground or catchment water in the coming future for new estates.</td></tr>
<tr><td colspan="2">Submitted by (to be filled by client):</td></tr>
<tr><td colspan="2">Name: MICHAEL CHANG
Date: 08 Sept 2025</td></tr>
<tr><td colspan="2">Review of Correction and Corrective Action (to be filled by Lead Auditor):</td></tr>
<tr><td>The correction and corrective action proposed by the estate management are considered adequate to address the non-conformance. A responsible PIC has been appointed to apply for the catchment water permit through SPAN, and immediate action has been initiated. Furthermore, proper briefing on the "Undang-undang Negeri Pahang, Enakmen 5 (Enakmen Sumber Air 2007)" has been planned for all estate personnel to ensure awareness of legal requirements regarding the use of underground or catchment water. The implementation and effectiveness of these actions will be verified during the next audit.</td><td rowspan="2">Lead Auditor Signature:

Name: Mohamad Irwan Bin Senin
Date: 09th September 2025</td></tr>
<tr><td>Recommendation release for Certification Continuation:
☒ Yes ☐ No</td></tr>
</table>

NC No. / Ref.	03	Timeline Completion	Within 30 days
Detected by (Auditor's Name)	Mr. Syed Ammar Ashraff Bin Syed Mohammad Nasser		
Normative Reference and Requirement	4.5.3.2 Indicator 2: The organisation shall establish Standard Operating Procedures for handling empty pesticide containers, used and/or expired chemicals that are in accordance with legal requirements and manufacturer's instructions.		
NC Type	☒ Major ☐ Minor		

Description of Non-Conformity	During the current audit, it was verified that no scheduled waste disposal has been conducted from 15 March 2023 until the date of the audit, in direct violation of Regulation 9 of the Environmental Quality (Scheduled Wastes) Regulations 2005. This regulation allows scheduled waste to be stored for no more than 180 days or a total quantity not exceeding 20 metric tonnes, whichever comes first. This issue was previously raised as a Minor NC during the last MSPO audit, and remains unresolved and repetitive, indicating a failure in the implementation of effective corrective action and lack of continuous improvement in the management of scheduled waste.
Objective Evidence: No scheduled waste consignment notes or disposal records since 15 March 2023, Storage logs indicate accumulation of scheduled waste beyond the 180-day limit and repeat of previous Minor NC escalates the severity of the non-compliance.	
Lead Auditor's Verification	Name: Mohamad Irwan Bin Senin Date: 13/06/2025
Root cause Analysis *(to be filled by client)*:	
Due to the delay and failure of appointing a proper licensed scheduled waste collector.	
Correction *(to be filled by client)*:	
Shall liaise with the DOE department for recommending a licenced scheduled waste collector to dispose the above recorded scheduled waste.	
Corrective Action *(to be filled by client):*	
After appointing a proper licenced scheduled waste collector, the estate PIC shall arrange at least once every 180 days to dispose all the recorded scheduled waste.	
Submitted by *(to be filled by client):*	

MICHAEL CHANG
08 Sept 2025

<table>
<tr><td colspan="2">Name:
Date:</td></tr>
<tr><td colspan="2">Review of Correction and Corrective Action (to be filled by Lead Auditor):</td></tr>
<tr><td>The root cause, correction, and corrective action proposed by the estate management are appropriate to address the major non-conformance. The estate has liaised with DOE and initiated the appointment of a licensed scheduled waste collector. Evidence of quotation and appointment of Pentas Flora Sdn Bhd dated 08th September 2025 has been provided. The corrective action includes scheduling disposal of all recorded scheduled waste at least once every 180 days, which is in line with regulatory requirements. Implementation of the corrective action is considered satisfactory; however, the effectiveness will be further verified during the next assessment to ensure proper compliance and continuous practice.</td><td rowspan="2">Lead Auditor Signature:

Name: Mohamad Irwan Bin Senin
Date: 09/09/2025</td></tr>
<tr><td>Recommendation release for Certification Continuation:
☒ Yes ☐ No</td></tr>
</table>

4.3.2 Details of Opportunities of Improvement (OFI)

OFI Ref. No.	01
Detected by (Auditor's Name)	Mr. Mohamad Irwan Bin Senin
Normative Reference and Requirement	4.4.3.8 Indicator 8: All employees, including contractors' employees, shall be provided with fair contracts that have been agreed by both employee and principal employer in accordance with legal requirements. The contract shall be made available in a language the worker understands and copies of employment contracts shall be available to employees.
Description of Non-Conformity	**ALL SITES** While it is acknowledged that the management has taken commendable steps to provide employment contracts in the native language of their migrant workers. For ensuring better understanding and informed consent, there remains in enhancing documentation transparency and accessibility for third party verification or legal reference. It is therefore recommended that employment contracts be prepared in a bilingual format *(bahasa ibunda pekerja, Bahasa Melayu atau Bahasa Inggeris)* to ensure both internal comprehension and external clarity. Alternatively, if the company needs to maintain the use of contracts solely in the workers' native language, it is advisable to obtain official endorsement from a certified translator or relevant authority to verify the accuracy and authenticity of the content.
Objective Evidence: Documentation review on the workers agreement contract.	

Lead Auditor Verification: Name: Mohamad Irwan Bin Senin Date: 13/06/2025	Client's Acknowledgement *(to be fill-up by client)*: MICHAEL CHANG Name: Date: 08 SEPT 2025

4.3.3 Summary of audit findings from previous year

Company Name	ELIT ASTANA SDN BHD				
Audit Type	MSPO – Stage 1 ☐ Stage 2 ☒ ASA X ☐ Recertification ☐				
Audit Standard	MSPO Part 3: General Principles for Oil Palm Plantations and Organised Smallholders				
Client Number	015-2024				
Audit Date	29th May 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- NC Minor All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.	Verified during the audit JKKP 8 submission were late. Submission must be done from date 01-31 January every year, however founded during document review on JKKP 8, the submission were done on 02 February 2024.	Minor	Verified during the audit the submission of JKKP 8 for year 2024 has been submitted in time. Therefore, previous NC have been lifted.	Closed
2	4.4.4.2- NC Minor The occupational safety and health plan shall cover the following: b) The risks of all operations shall be assessed and documented.	Based on the checklist for Identification of Excessive Noise for Estate Tebu Hitam A and C, it was noticed that the workers in both estates are exposed to excessive noise such as machinery, high-powered equipment (Gen-Set) and some workers use personal hearing protection (PHP). Referring to PERATURAN-PERATURAN KESELAMATAN DAN KESIHATAN PEKERJAAN (PENDEDAHAN 8ISING) 2019, Point 4. (1) *Jika majikan mendapati, apabila pengenalpastian dibuat dibawah subperaturan 3(1), bahawa mana-mana pekerjanya mungkin terdedah kepada bising berlebihan, majikan hendaklah melantik penaksir risiko bising untuk menjalankan penaksiran risiko bising.* However, the estate management still has not conducted or appointed the assessor to conduct the Noise Risk Assessment for Tebu Hitam A and C. For further improvement, estate management needs to appoint an assessor appointed by the director general of DOSH to conduct the Noise Risk Assessment.	Minor	Based on the documentation review, it was noted that Elit Astana Management conducted an internal excessive noise assessment, which indicated that some workers were exposed to high noise levels. This internal assessment was carried out by Muhamad Hazhan Fahmi Bin Mohamad Yashim and Mr. Mohamad Sharil Bin Zulkefli (Assistant Manager Tebu Hitam A & C) on 04th March 2025. Both estate management teams have obtained a **quotation from Occumed Consultancy & Services Sdn Bhd** for conducting an **Initial Noise Risk Assessment** for **Tebu Hitam A and Tebu Hitam C** estates. The quotation has been made on 03rd June 2025 with ref number: LTH/0625/N.	Closed
3	4.5.3.3- NC Minor The management shall establish Standard	Verified during audit founded there was no disposal has been done from 15 March 2023 until	Minor	During the current audit, it was verified that no scheduled waste disposal	Open

	Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	day of audit. As per Environmental Quality Scheduled Waste Regulation 2005: Regulation 9 (Storage of Scheduled Waste) Any person may store scheduled wastes generated by him for 180 days or less after its generation provided that: (a) the quantity of scheduled wastes accumulated on site shall not exceed 20 mt; and (b) the director general may at any time, direct the waste generator to send any scheduled waste for treatment, disposal or recovery of material product from the scheduled wastes up to such quantity as he deems necessary. The management shall dispose Scheduled wastes within 180 days or accumulated generic less 20 mt. Thus, NC minor was raised.		has been conducted from 15 March 2023 until the date of the audit, in direct violation of Regulation 9 of the Environmental Quality (Scheduled Wastes) Regulations 2005. This regulation allows scheduled waste to be stored for no more than 180 days or a total quantity not exceeding 20 metric tonnes, whichever comes first.	

All NC Status was/were verified by (Lead Auditor):

Name: Mohamad Irwan Bin Senin
Date Verified: 13th June 2025

4.4 Issues raised during stakeholder consultation.

The stakeholder consultation process was conducted by taking samples from the list of stakeholders established by Elit Astana Sdn Bhd - 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.	During the stakeholder consultation, Mr. Al-Ma'arif Bin Muda, Manager of Ladang LKPP, raised a concern regarding the coordination of the rat baiting campaign. He suggested that the campaign should be conducted jointly between Ladang LKPP and the Elit Astana Estate to ensure better pest control coverage and operational efficiency.	The Elit Astana management acknowledged the suggestion and expressed willingness to collaborate with Ladang LKPP on the rat baiting campaign. They agreed that a joint initiative would enhance the effectiveness of rodent control and reduce the risk of crop damage. The management stated that they will coordinate with Ladang LKPP to plan and schedule a joint campaign.	The auditor concluded that the concern raised by the stakeholder was valid and relevant to operational improvement. The Elit Astana management demonstrated a positive and cooperative attitude toward the suggestion. The response is deemed satisfactory, and the initiative reflects a commitment to good neighbour relations and integrated pest management.

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 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 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 **ELIT ASTANA SDN BHD** Certification Unit

Acknowledged by:		
Name:	MOHAMAD IRWAN BIN SENIN	
Position:	LEAD AUDITOR	
Date:	19th June 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 International Certifications.
- That during the closing meeting all agenda items was covered by the Lead Auditor.

Acknowledged by:		Signature
Name:	CHANG WAI WAH	
Position:	SUSTAINABILITY DAVELOPMENT MANAGER	
Date:	30 SEPTEMBER 2025	

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 4.6
☐ 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 **ELIT ASTANA 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:	02nd OCTOBER 2025	**Signature**

-End of Report-