

Malaysian Sustainable Palm Oil (MSPO)

PUBLIC SUMMARY REPORT

Delta-Pelita Sebakong Sdn. Bhd. Group Certification

BR No	50452006			
Company Address (HQ)	Delta-Pelita Sebakong Sdn. Bhd. Bangunan Hung Ann, No 1, Jalan Bujang Suntong, 96000 Sibul, Sarawak			
Site Address	<p>1. Delta Pelita Sebakong Sdn. Bhd. Lot 3, Block 178 & Lot 35, Block 0, Mukah Land District 96400 Mukah, Sarawak</p> <p>2. Desacorp Sdn. Bhd. Lot 11, 12 & 13, Block 169, Jalan Matadeng/Selangau, Mukah Land District, 96400 Mukah, Sarawak</p>			
Audit Date	Start	6 January, 2025	End	9 January, 2025
Standard	MS 2530-3-2: 2022 - Oil Palm Plantations (more than 500 hectares)			
Type of Certification	Group Certification			
Type of Assessment	Recertification Audit			

Report prepared by: Noorainie Awang Anak

Peer Reviewer by: Remi Rasidi

Certification decision by: Sean Tee

AUDIT REPORT_MS2530 PART 3.2_DELTA-PELITA SEBAKONG SDN BHD_RA_2025_REVISD-14

[Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia](#)

All aspects of the audit are considered confidential

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SECTION 1.0 PUBLIC SUMMARY REPORT

1.0 Details of Certification Assessment

1.1. Assessment information

Audit Date	6/1/2025 To 9/1/2025
Type of Certification	Group Certification
Scope of Certification	Production of sustainable fresh fruit bunches from: 21,273.47 ha total oil palm planted area 22,705.594 ha total certified area
Audit Type / Type of Audit	Recertification Audit
Method of Audit	Onsite Audit
MSPO Standards	MS 2530-3-2: 2022 - Oil Palm Plantations (more than 500 hectares)

2.0 Details of Estate(s)

2.1 Site Information

a. Management Representative	
Ms Florence Tiong	
b. Contact Information	
Telephone	084-326155
Email	florencetiong89@gmail.com
Website	http://www.wtk.com.my/

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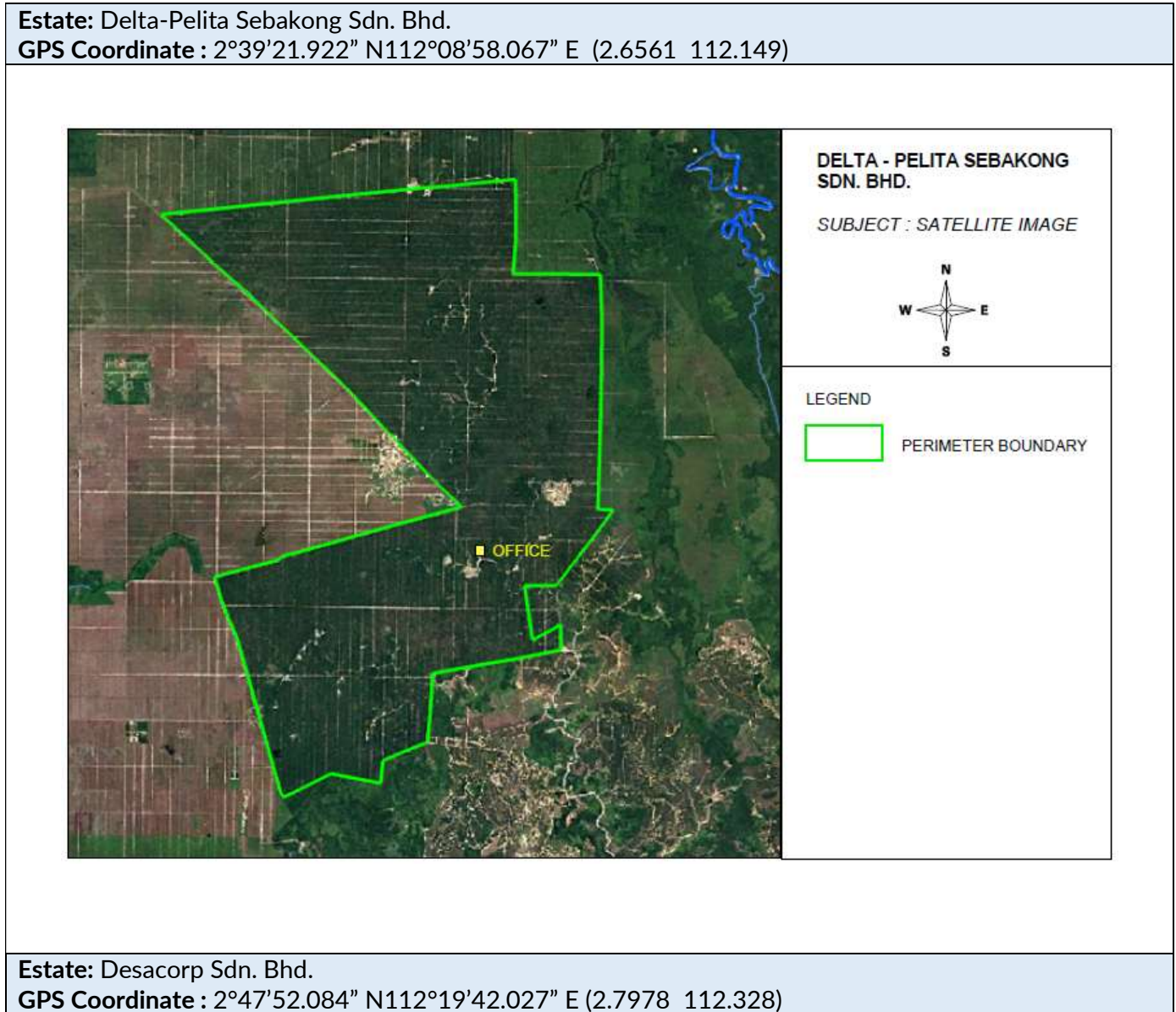
b. Details of MPOB License						
Estate Name	License No	Scope of Activity			Expiry Date	
Delta-Pelita Sebakong Sdn. Bhd.	504283902000	Menjual dan mengalih FFB			31/10/2025	
Desacorp Sdn. Bhd.	516203002000	Menjual dan mengalih FFB			31/10/2025	
Suajaya Mahir Crop Sdn. Bhd.	503838602000	Menjual dan mengalih FFB			31/01/2025	
Immerse Fleet Sdn. Bhd.	528020002000	Menjual dan mengalih FFB			31/03/2025	
c. Geographical Location of All Certified Members						
Estate Name	Site Address				GPS Coordinate	
Delta-Pelita Sebakong Sdn. Bhd.	Lot 3, Block 178 & Lot 35, Block 0, Mukah Land District, 96400 Mukah, Sarawak.				2.6561 N 112.149 E	
Desacorp Sdn. Bhd.	Lot 11, 12 & 13, Block 169, Jalan Matadeng/Selangau, Mukah Land District, 96400 Mukah, Sarawak.				2.7978 N 112.328 E	
Suajaya Mahir Crop Sdn. Bhd.	Lot 8, Block 3, Arip Land District & Lot 12, Balingian Land District, 96350 Balingian, Mukah, Sarawak.				2.8435 N 112.695 E	
Immense Fleet Sdn. Bhd.	Batu 36, Jalan Oya, Tamin Camp, 96000 Sibul, Sarawak.				2.3538 N 112.34 E	
d. Hectarage Information (Ha)						
Estate Name	Mature	Immature	Planted (Mature + Immature)	HCV	Others (road, drain, etc)	Title
Delta-Pelita Sebakong Sdn. Bhd.	6971.99	0	6971.99	0	113.12	7085.11
Desacorp Sdn. Bhd.	4,352.41	333.34	4685.75	0	543.064	5228.814
Suajaya Mahir Crop Sdn. Bhd.	2,560.17	3,440.28	6000.45		702.54	6702.99
Immense Fleet Sdn. Bhd.	3615.28	0	3615.28		73.4	3688.68
Total	21273.47		21273.47		1432.124	22705.59

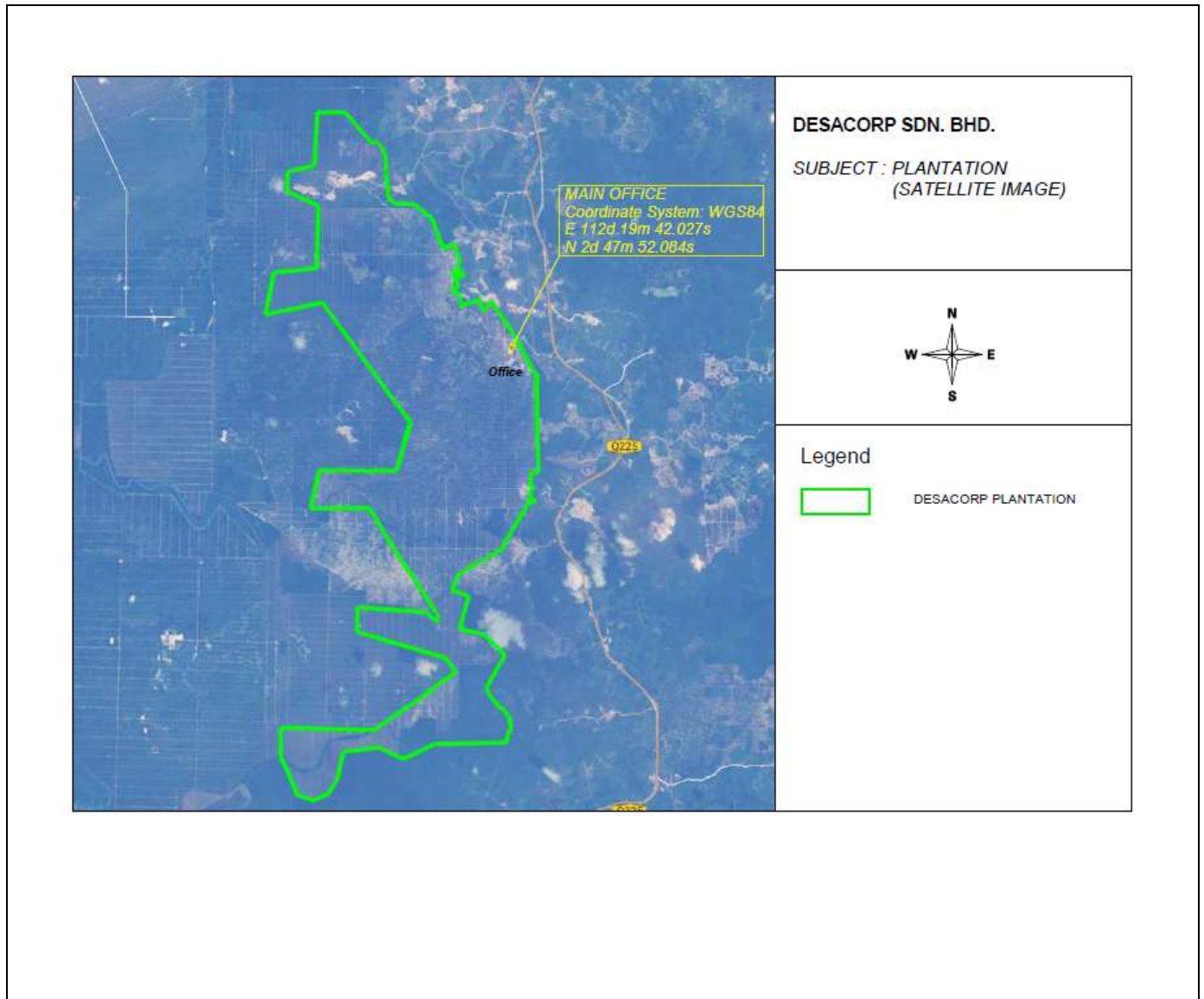
e. Annual FFB Production (MT)		
Estate Name	Previous Year FFB (mt) Period: Jan - Dec 2023	Projection FFB (mt) Period: Jan - Dec 2024
Delta-Pelita Sebakong Sdn. Bhd.	139,690.19	138,412.37
Desacorp Sdn. Bhd.	91596.16	92586.72
Total	231,286.35	230,999.09

2.2 Certification Information

MSPO Certificate	Certificate No: 50452006 MSPO3-2-22 Date of Certification: 19/3/2025 Date of Expiry: 18/3/2030
Other sustainability certification	Name of Certification: Nil Certificate No: Nil Date of Certification: Nil Date of Expiry: Nil

2.1 Location Map





3.0 Assessment Process

3.1.1 Audit Team Members

The qualification and competency criteria for the audit team members for this assessment as described below.

3.1 Certification Body

Name & Audit Role	Criteria	Description
Noorainie Awang Anak Lead Auditor	Education <input checked="" type="checkbox"/> Tertiary <input type="checkbox"/> Secondary	Bachelor of Arts, Communication Studies with Combined Studies (Environment), Middlesex Polytechnic, UK (1989)
	Work Experience	1. 2019 – present: Auditor for Malaysian Sustainable Palm Oil (MSPO), Global Sustainable Tourism Council (GSTC), and Peer Reviewer for Malaysian Timber Certification Scheme (MTCS) 2. July 2016 – October 2018, with ERE Consulting Group Sdn. Bhd, as Senior Consultant on Environmental Consultation 3. August 2014 – May 2016 with Biodiversity Unit, Group Health, Safety and Environment, PETRONAS as Biodiversity Manager. 4. October 2012 – May 2014: Global Forestry Trade Network (GFTN) Manager, WWF-Malaysia 5. April 1992 – September 2012: TRAFFIC Southeast Asia as Senior Programme Officer in monitoring wildlife trade 6. December 1990 – March 1992: WWF-Malaysia as Scientific Officer, working on Sabah Conservation Strategy.
	Training	1. MSPO Lead Auditor Training (MS 2530:2022) 2. ISO 9001:2015 Lead Auditor Training (Exemplar Global) 3. ISO 14001:2015 & ISO 45001:2018 IMS Lead Auditor Training (Exemplar Global) 4. SA8000® Introduction and Basic Auditor Training Course, 2024 5. Completed train the trainer course (TTT) training under HRDF.
	Auditing Experience	Has been auditing under MSPO and GSTC standards since 2019.

<p>Shahrizal Ridzuan</p> <p>Auditor</p>	<p>Education</p> <p><input checked="" type="checkbox"/> Tertiary <input type="checkbox"/> Secondary</p>	<p>Graduated from Diploma in Planting Industry Management (DPIM) from UiTM Pahang in 1999.</p>
	<p>Work Experience</p>	<p>Started as Cadet Assistant Manager from Dynamic Plantation Sdn Bhd (IOI) in 1999. Last position in one of the GLC in 2022 as Human Resource & Admin Manager.</p> <p>Join Certification Body (DQS) in 2016 as a freelancer for MSPO (inclusive MSPO SCCS) until present.</p> <p>Endorsed Trainer for MSPO 2.0 (for DQS).</p>
	<p>Training</p>	<p>Has successfully completed 40 hours training in MS2530:2022, ISO 9001, SA 8000, IMS (14001 & 45001) lead auditor course, ISCC and Train the Trainer (TTT - HRDF).</p>
	<p>Auditing Experience</p>	<p>Has experienced for more than Five (5) MSPO audit of various organization since 2016 and sustainability certification audits in ISCC since 2018.</p>
<p>Milton James Adam</p> <p>Auditor</p>	<p>Education</p> <p><input checked="" type="checkbox"/> Tertiary <input type="checkbox"/> Secondary</p>	<p>Has experienced for more than Five (5) MSPO audit of various organization since 2016 and sustainability certification audits in ISCC since 2018.</p>
	<p>Work Experience</p>	<p>35 years in the agricultural sector and oil palm industry.</p>
	<p>Training</p>	<p>Has successfully completed 40 hours training in MS2530:2022 Lead Auditor, ISO 9001 and IMS (ISO 14001 & 45001).</p>
	<p>Auditing Experience</p>	<p>Auditing experience since 2020 with more than 5 MSPO audit in various organizations</p>

3.2 Audit Plan

Audit plan / Auditplan

	<p>Version: 31/12/2024</p> <p>Ref. No: 50452006 - Delta Pelita Sebakong Sdn. Bhd. (Group Manager) Ref No.: 50451111 (Delta Pelita Sebakong Sdn. Bhd.) Ref No.: 50451112 (Desacorp Sdn. Bhd.)</p>
Company name	Delta Pelita Sebakong Sdn. Bhd. Bangunan Hung Ann, No 1, Jalan Bujang Suntong, 96000 Sibu, Sarawak
Satellite office address (if applicable)	Delta Pelita Sebakong Sdn Bhd Lot 3, Block 178 & Lot 35, Block 0, Mukah Land District 96400 Mukah, Sarawak
Site(s)	<p>1. Delta Pelita Sebakong Sdn Bhd Lot 3, Block 178 & Lot 35, Block 0, Mukah Land District 96400 Mukah, Sarawak</p> <p>2. Desacorp Sdn Bhd Lot 11, 12 & 13, Block 169, Jalan Matadeng/Selangau, Mukah Land District, 96400 Mukah, Sarawak</p>
Standard(s)	MS 2530-3-2:2022: General Principles for Oil Palm Plantations (more than 500 hectares)
Type of audit	Recertification Audit
Type of certification	Group Certification
Audit team	Lead Auditor: Noorainie Awang Anak (NAA) Co Auditor: Shahrizal Ambak (SRA) Co Auditor: Milton James Adam (MJA)
Audit scope	Production of sustainable fresh fruit bunches from: 21,273.47 ha total oil palm planted area 22,705,594 ha total certified area

Audit language	English, Malay Language
Audit date	6/1/2025 to 9/1/2025
Audit criteria	<ul style="list-style-type: none"> - Requirements of the mentioned standard (s) above - Relevant statutory, regulatory and contractual requirements for the management system developed by the client - DQS audit and certification regulations

Recertification audit

- Evaluation of the performance of the management system over the period of certification /
- Review of previous surveillance audit reports /
- Review of effectiveness of measures arising from the previous audit (if applicable) /
- Evaluation of effectiveness of the management system in its entirety in the light of internal and external changes /
- Evaluation of demonstrated commitment to maintain the effectiveness and improvement of the management system /
- Evaluation of achievement of the organization's policy and objective /
- Customer specific requirements /
- Others / :

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
					NAA	SRA	MJA	
	Day 1 – 6/1/2025				NAA	SRA	MJA	
0800 - 0830	Opening Meeting		Delta Pelita Sebakong	Management representative Auditors	/	/	/	
0900 - 1100	Site Visit – Workshop, landfill, housing, POME, water treatment plant, etc	MS 2530:2022 Part 3-2	Delta Pelita Sebakong	Management representative Auditors	/			
0900 - 1200	<u>4.2 Transparency</u> 4.2.1 Communication & Consultation 4.2.2 Traceability 4.2.3 Transparent & Fair Price Dealing 4.2.4 Ethical Conduct	MS 2530:2022 Principle 2	Delta Pelita Sebakong	Management representative Auditors		/		
0900 - 1200	<u>4.3 Compliance With Legal & Other Requirements</u> 4.3.1 Regulatory Requirements 4.3.2 Rights to Use Land 4.3.3 Native Customary Rights Verification and validation on claims & logo usage	MS 2530:2022 Principle 3	Delta Pelita Sebakong	Management representative Auditors			/	
1100 - 1200	<u>4.1 Management Commitment & Responsibility</u> 4.1.1 Malaysian		Delta Pelita Sebakong	Management representative Auditors	/			

	Sustainable Palm Oil Policy 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Principle 1						
1200 - 1300	Lunch Break							
1300 - 1600	4.1 Management Commitment & Responsibility 4.1.7 Commitment to Contribute to Local Sustainable Development 4.1.8 Complaints & Grievances Handling 4.1.9 Internal Audit 4.1.10 Management Review Stakeholders Consultation	MS 2530:2022 Principle 1	Delta Pelita Sebakong	Management representative Auditors	/			
1300 - 1600	4.4 Responsibility To Social, Health, Safety & Employment Conditions 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions 4.4.4 Living Conditions	MS 2530:2022 Principle 4	Delta Pelita Sebakong	Management representative Auditors	/			
1300 - 1600	4.5 Environment, Natural Resources, Biodiversity & Ecosystem Services 4.5.1 Environmen	MS 2530:2022 Principle 5	Delta Pelita Sebakong	Management representative Auditors			/	

	tal Management 4.5.2 Efficiency of Energy Use & Use of Renewable Energy 4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions 4.5.5 Water Resources 4.5.6 Environmental Conservation & Protection 4.5.7 Zero Burning Practices							
1600 - 1630	Auditor Discussion	MS 2530:2022 Part 3-2	Delta Pelita Sebakong	Auditor	/	/	/	
1630	Audit Soft Closing	MS 2530:2022 Part 3-2	Delta Pelita Sebakong	Management representative Auditors	/	/	/	
1700	End of Audit							

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
					NAA	SRA	MJA	
	Day 2 – 7/1/2025				NAA	SRA	MJA	
0800 - 0830	Opening Meeting		Desacorp	Management representative Auditors	/	/	/	
0900 - 1100	Site Visit – Workshop, landfill, housing, POME, water treatment plant, etc	MS 2530:2022 Part 3-2	Desacorp	Management representative Auditors	/			
0900 - 1200	<u>4.2 Transparency</u> 4.2.3 Communication & Consultation 4.2.4 Traceability 4.2.3 Transparent & Fair Price Dealing 4.2.4 Ethical Conduct	MS 2530:2022 Part 3-2 Principle 2	Desacorp	Management representative Auditors		/		
0900 - 1200	<u>4.3 Compliance With Legal & Other Requirements</u> 4.3.1 Regulatory Requirements 4.3.2 Rights to Use Land 4.3.3 Native Customary Rights Verification and validation on claims & logo usage	MS 2530:2022 Part 3-2 Principle 3	Desacorp	Management representative Auditors			/	
1100 - 1200	<u>4.1 Management Commitment & Responsibility</u> 4.1.1 Malaysian		Desacorp	Management representative Auditors	/			

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	Sustainable Palm Oil Policy 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Part 3-2 Principle 1						
1200 - 1300	Lunch Break							
1300 - 1600	4.1 Management Commitment & Responsibility 4.1.7 Commitment to Contribute to Local Sustainable Development 4.1.8 Complaints & Grievances Handling 4.1.9 Internal Audit 4.1.10 Management Review Stakeholders Consultation	MS 2530:2022 Part 3-2 Principle 1	Desacorp	Management representative Auditors	/			
1300 - 1600	4.4 Responsibility To Social, Health, Safety & Employment Conditions 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions 4.4.4 Living Conditions	MS 2530:2022 Part 3-2 Principle 4	Desacorp	Management representative Auditors	/			
1300 - 1600	4.5 Environment, Natural Resources, Biodiversity & Ecosystem Services 4.5.4 Environmen	MS 2530:2022 Part 3-2 Principle 5	Desacorp	Management representative Auditors			/	

	tal Management 4.5.5 Efficiency of Energy Use & Use of Renewable Energy 4.5.6 Waste Management & Disposal 4.5.4 GHG Emissions 4.5.5 Water Resources 4.5.6 Environmental Conservation & Protection 4.5.7 Zero Burning Practices							
1600 - 1630	Auditor Discussion	MS 2530:2022 Part 3-2	Desacorp	Auditor	/	/	/	
1630	Audit Soft Closing	MS 2530:2022 Part 3-2	Desacorp	Management representative Auditors	/	/	/	
1700	End of Audit							

Time	Subject; process Process names as defined by client	Reference	Unit; department	Participants	Auditor(s)			R*
	Day 3 – 8/1/2025 Central Office				NAA	SRA	MJA	
0800	Briefing	-	ICS	Management representative	/			
0830 - 1200	ICS Function (Policies, Procedures, Job Description, Job Designation)	MS 2530:2022 Part 3-2	ICS	Management representative	/			

0830 - 1200	Verify Estate's data & performance with Internal Control Function.	MS 2530:2022 Part 3-2	ICS Estate	Management representative		/	/	
1200 - 1300	Lunch Break							
1300 - 1700	ICS Documentation (System documentation, System Changes, Internal Audit Program, Management Review Program, Evaluation & Corrective Actions)	MS 2530:2022 Part 3-2	ICS Estate	Management representative	/			
1300 - 1700	Verify Estate's data & performance with Internal Control Function.	MS 2530:2022 Part 3-2	ICS Estate	Management representative		/	/	
1700	End of Audit							

Time	Subject; process Process names as defined by client	Reference	Unit; department	Participants	Auditor(s)			R*
	Day 4 - 9/1/2025 Central Office				NAA	SRA	MJA	
0800 - 1030	ICS Interview (with Management)	-	ICS	Management representative	/			
1030 - 1200	ICS Documentation (Statutory & Regulatory Requirements, List of Legals and Checklist Requirements)	MS 2530:2022 Part 3-2	ICS	Management representative	/			
1200 - 1300	Lunch Break							

1300 - 1500	ICS Documentation (Statutory & Regulatory Requirements, List of Legals and Checklist Requirements)	MS 2530:2022 Part 3-2	ICS	Management representative	/			
1500 - 1600	Document and Reviews of Audit Findings (Contract Agreement, Business Management Plan etc.)	MS 2530:2022 Part 3-2	ICS	Management representative	/			
1600 - 1630	Closing Meeting	MS 2530:2022 Part 3-2	ICS	Management representative	/			
1700	End of Audit Session							

3.3 Assessment Programme
3.3.1 Assessment Programme

Estate(s)	RA	AA1	AA2	AA3	AA4
	2025 (Second Cycle)	INSERT YEAR	INSERT YEAR	INSERT YEAR	2024
Desacorp Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Delta Pelita Sebakong Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Suajaya Mahir Sdn Bhd	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Immense Fleet Sdn Bhd	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

3.3.2 Previous Assessment

Type of assessment	Date of audit
Surveillance Audit 1	11/1/2021 – 14/1/2021
Surveillance Audit 2	10/1/2022 - 13/1/2022
Surveillance Audit 3	09/1/2023 - 12/1/2023
Surveillance Audit 4	15/1/2024 - 18/1/2024
Recertification Audit	6/1/2025 - 9/1/2025

3.3.3 Next assessment

Date of certification	19/3/2020
Date of expiry	18/3/2025
Proposed next certification	17/3/2026
Next certification type	Surveillance Audit 1

3.3.4 Information on management units to be audited in five years cycle.

Delta-Pelita Sebakong Sdn. Bhd. serves as the Group Manager overseeing four estates' certification: Suajaya Mahir Crop Sdn. Bhd., Immense Fleet Sdn. Bhd., Delta-Pelita Sebakong Sdn. Bhd., and Desacorp Sdn. Bhd. These estates supply Fresh Fruit Bunches (FFBs) to mills within the same corporate group, with ongoing support from the Sustainability Team to ensure compliance with MSPO requirements.

During the transition to MSPO 2.0, Durafarm Sdn. Bhd. has been removed from the group due to the restructuring of group certification. Under the revised MSPO 2.0 scheme, Durafarm Sdn. Bhd. will be classified as an individual estate and will manage its certification independently.

4.0 Summary of Audit Results

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) Major Non-Conformities: Nil

2) Minor Non-Conformities: Nil

3) Opportunities for Improvement (OFI): 2

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

4.1. Overview of non-conformities

The following non-conformities were identified during this audit

Non-Conformity 1	NCR Ref. No	1-1111-RA-25	Issuance Date	9/1/2025
MSPO clause	<p>4.5.4.1 The organisation shall identify GHG emissions and saving sources from: Land use change, after 31 December 2019;</p> <p>Use of fertiliser; Transportation of fertiliser/agricultural input and FFB; Use of energy; and Crop sequestration and conservation area, if available.</p> <p>4.5.4.2 Monitoring of GHG emissions shall use the GHG calculator from the scheme owner and plans for reduction shall be established and implemented.</p> <p>4.5.4.3 The organisation shall report the following to the scheme owner on an annual basis: a) Source of emission; b) Amount of emission; Energy usage and production volume; and Year-on-year GHG records</p>			
Statement of non-conformity	<p>Reference made to the Revised Transition Plan for the use of MSPO Standard (MS2530:2022 series) SECTION 6: Temporary Exemptions, MPOCC has decided to grant temporary exemptions to certificate holders on following elements where ACBs shall raise Minor Non-Conformity (NC) during the transition audit, if the certificate holders are found to be in non-conformance to the exempted requirements, and verify the conformance during the subsequent audit.</p> <p>The minor NC closure timeline for the exempted clauses may be extended, subject to ACBs evaluation and justification, and shall obtain MPOCC's approval.</p>			

Classification	<input checked="" type="checkbox"/> Minor <input type="checkbox"/> Major
	For Major issuance, repetitive issue on the specific objective evidence was found <input type="checkbox"/> Yes, immediate suspension <input type="checkbox"/> No
Root Cause Analysis, Correction(s) and Corrective action(s) <i>(to be completed by company)</i>	<p><u>Root Cause Analysis</u> The scheme owner GHG calculator has yet to launch.</p> <p><u>Correction(s)</u> Pending on availability of scheme owner GHG calculator.</p> <p><u>Corrective Action(s)</u> Pending on availability of scheme owner GHG calculator.</p>
Evidence of effectiveness <i>(to be completed by auditor)</i>	According to Scheme owner's "Implementation Guidelines" (updated: July 2023)
Conclusion	The corrective action plan were reviewed, verified, and accepted. The implementation of the corrective action plan will be verified during the next surveillance audit. Minor NC remains open.
Status	<input type="checkbox"/> Open <input type="checkbox"/> Closed, on Click or tap to enter a date. <input type="checkbox"/> Upgrade to Major NC <input type="checkbox"/> Suspension, on Click or tap to enter a date. <input type="checkbox"/> Withdrawal, on Click or tap to enter a date. <p>Remark: <i>The NC has been annulled in accordance with the MSPO Circular: Resumption of New MSPO Certification Applications and the Provision of Temporary Exemptions, issued in February 2025.</i></p>

Non-Conformity 1	NCR Ref. No	1-1112-RA-25	Issuance Date	9/1/2025
MSPO clause	4.5.4.1 The organisation shall identify GHG emissions and saving sources from: Land use change, after 31 December 2019; Use of fertiliser; Transportation of fertiliser/agricultural input and FFB;			

	<p>Use of energy; and</p> <p>Crop sequestration and conservation area, if available.</p> <p>4.5.4.2 Monitoring of GHG emissions shall use the GHG calculator from the scheme owner and plans for reduction shall be established and implemented.</p> <p>4.5.4.3 The organisation shall report the following to the scheme owner on an annual basis:</p> <ul style="list-style-type: none"> a) Source of emission; b) Amount of emission; <p>Energy usage and production volume; and</p> <p>Year-on-year GHG records</p>
Statement of non-conformity	<p>Reference made to the Revised Transition Plan for the use of MSPO Standard (MS2530:2022 series) SECTION 6: Temporary Exemptions, MPOCC has decided to grant temporary exemptions to certificate holders on following elements where ACBs shall raise Minor Non-Conformity (NC) during the transition audit, if the certificate holders are found to be in non-conformance to the exempted requirements, and verify the conformance during the subsequent audit.</p> <p>The minor NC closure timeline for the exempted clauses may be extended, subject to ACBs evaluation and justification, and shall obtain MPOCC's approval.</p>
Classification	<p><input checked="" type="checkbox"/> Minor <input type="checkbox"/> Major</p>
	<p>For Major issuance, repetitive issue on the specific objective evidence was found</p> <p><input type="checkbox"/> Yes, immediate suspension <input type="checkbox"/> No</p>
Root Cause Analysis, Correction(s) and Corrective action(s) <i>(to be completed by company)</i>	<p><u>Root Cause Analysis</u></p> <p>The scheme owner GHG calculator has yet to launch.</p> <p><u>Correction(s)</u></p> <p>Pending on availability of scheme owner GHG calculator.</p> <p><u>Corrective Action(s)</u></p> <p>Pending on availability of scheme owner GHG calculator.</p>
Evidence of effectiveness <i>(to be completed by auditor)</i>	<p>According to Scheme owner's "Implementation Guidelines" (updated: July 2023)</p>
Conclusion	

	The corrective action plan were reviewed, verified, and accepted. The implementation of the corrective action plan will be verified during the next surveillance audit. Minor NC remains open.
Status	<input type="checkbox"/> Open <input type="checkbox"/> Closed, on Click or tap to enter a date. <input type="checkbox"/> Upgrade to Major NC <input type="checkbox"/> Suspension, on Click or tap to enter a date. <input type="checkbox"/> Withdrawal, on Click or tap to enter a date. Remark: The NC has been annulled in accordance with the MSPO Circular: Resumption of New MSPO Certification Applications and the Provision of Temporary Exemptions, issued in February 2025.

4.1.2 Summary and status of audit findings on previous year

No non-conformities were identified during the previous year's audit

Category	NCR Ref. No	Previous year's status	Implementation of agreed corrective action
Minor NC		N/A	<input type="checkbox"/> Effective <input type="checkbox"/> Not effective <input checked="" type="checkbox"/> Not applicable

4.1.3 Review and follow up on previous open audit findings

There are no open non conformities from the previous year's audit

The following Opportunity for Improvement (OFI) were identified during this audit

4.2 Overview of Opportunity for Improvement (OFI)

No	MSPO Clause	Statement
1	4.4.3.8 All employees, including contractors' employees, shall be provided with fair	The subcontractor has prepared an employment agreement for their employees. It would be beneficial for management to advise the sub-contractor to enhance the contracts align with regulations such as annual leave, working hours, etc. This ensures that employees are protected, and the organization (Principal) complies with legal requirement and MSPO indicator

	<p>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.</p>	
2	<p>4.4.1.1</p> <p>A social impact assessment shall be conducted with the participation of relevant stakeholders in accordance with guidelines provided by the scheme owner to mitigate negative impacts and promote positive impacts. Food security and child rights shall be incorporated as aspects to be assessed, if applicable.</p>	<p>The organization has established the SIA report, in order to fulfill the MSPO indicator to enhance the comprehensiveness of the report, it is recommended that management broadens the scope of reporting especially involvement of stake holder (example based on Table 10 - Organized smallholding and plantations - “who to sample” in the SIA Guidelines) and the reporting format adheres to Table 15 - suggested contents of an SIA report for Category 1: Large-scale plantation, oil palm mills and refineries. By adhering to the guidelines, the organization ensure that it covers all necessary aspects of social impact, making the assessment thorough and complete as per requirement by the MSPO indicator.</p>

The stakeholder consultation process was conducted by taking samples from the list of stakeholders established by Delta-Pelita Sebakong Sdn. Bhd. to capture the view, opinion, and expectation of interested parties as a result of operation run by the organization.

4.3 Stakeholders Consultation

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Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

1	Contacted stakeholders	Bomba Mukah
	Response	<ul style="list-style-type: none"> - Good relationship with the estates - Invited to provide training or talk on how to manage fire, using fire extinguisher - Good exercise so that plantation employees can prevent fire while waiting for the fire department
2	Contacted stakeholders	Jabatan Tenaga Kerja Mukah
	Response	<ul style="list-style-type: none"> - No problem with estates, follow rules - Nowadays workers can use apps called "Working for Workers (WFW)", workers can lodge complaints and grievances without revealing their identity. - In general, visit estates if have complaints but not at WTK Delta-Pelita Sebakong and Desacorp
3	Contacted stakeholders	Lembaga Minyak Sawit Mukah (MPOB)
	Response	- Follow rules by renewing licenses, so far, no issues with WTK
4	Contacted stakeholders	<ol style="list-style-type: none"> 1. WTK Service & Warehousing Sdn. Bhd 2. Palmvest Flow Engineering Sdn. Bhd 3. DNS Waste Management Sdn Bhd
	Response	Good relationship and will continue working together. Support estates in promoting MSPO.
5	Contacted stakeholders	<ol style="list-style-type: none"> 1. Rh. Asin Ak Aji (DPS) 2. Rh. Sipok Ak Empati (DPS) 3. Tr. Sabeli Ak Chaleng (DSC) 4. Tr. Munan Ak Ngadan
	Response	<p>In general, both parties can work together:</p> <ul style="list-style-type: none"> - Employment Opportunities - provide road access, improve road condition

		- Social Programs such as Gawai, Christmas, funeral, gotong royong
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Management feedback	<p>The management recognizes and appreciates the positive and collaborative relationship established among all stakeholders, including group members, suppliers, workers, and local communities. This strong partnership is a testament to the shared commitment to achieving and maintaining MSPO certification standards.</p>
Auditor comments	<p>Management acknowledges the efforts of all parties in upholding shared values and encourages the continued strengthening of this relationship. This collaboration plays a vital role in ensuring compliance, fostering innovation, and achieving long-term sustainability goals.</p>



This report details the audit results including strengths, opportunities, and weaknesses. These results were presented to your management at the closing meeting of the audit. You can use these results to improve the effectiveness of your management system. We look forward to continuing our partnership towards sustainable business success.

In reference to MS 2530:3-2:2022, the audit team recommends to DQS:

- Issuance of the certificate
- Issuance of the certificate as soon as implementation of corrective actions has been demonstrated
- Maintenance of the certificate
- Maintenance of the certificate as soon as implementation of corrective actions has been demonstrated
- Not applicable, due to extraordinary type of report

Please remember to notify DQS about any significant change to your management system at your earliest convenience. Together we will then coordinate appropriate measures to maintain your current certification

5.0 Official Acknowledgement of the Assessment Findings

	
Lead Auditor: Noorainie Awang Anak	Management Representative:
Date: 18/1/2025	Date: 20.3.2025