

Malaysian Sustainable Palm Oil (MSPO)

PUBLIC SUMMARY REPORT

JC CHANG PTE LTD CAROTINO PRODUCTION UNIT

BR No	50450684 (MAIN),			
Company Address (HQ)	J.C. Chang (Pte) Ltd Level 30-01, Mail Box 300, Menara Landmark, No 12, Jalan Ngee Heng, 80000 Johor Bahru, Johor, Malaysia.			
Satellite Office Address	PAHANG OIL PALM ESTATE 1 1 LOT NO 23604, 23605, 23600, 23601, 23602, 23603, 23606, 23607, 23608, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.			
Audit Date	Start	5 August, 2025	End	8 August, 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: S. RIDZUAN

Peer Reviewer by: Syahrizan Syahlan

Certification decision by Noorainie Awang Anak

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SECTION 1.0 PUBLIC SUMMARY REPORT

1.0 Details of Certification Assessment

1.1. Assessment information

Audit Date	5/8/2025 To 8/8/2025
Type of Certification	Group Certification
Scope of Certification	MS 2530-2 / MS2350:3-2:2022 use this scope: Production of Sustainable Fresh Fruit Bunches from: 9,013.93 ha total oil palm planted area 10,257.50 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	
WONG CHUN WEI	
b. Contact Information	
Telephone	0166687454
Email	wongcw@jcc.com.my
Website	https://www.carotino.com

b. Details of MPOB License			
Estate Name	License No	Scope of Activity	Expiry Date
PAHANG OIL PALM ESTATE 1 1 (POPE 1)	501382102000	MENJUAL & MENGALIH FFB	31/03/2026
CAROTINO ESTATE (CE)	504216202000	MENJUAL & MENGALIH FFB	30/06/2026
HWA LI 1	501381202000	MENJUAL & MENGALIH FFB	31/03/2026
MARAN ESTATE *NOT SAMPLE	502407502000	MENJUAL & MENGALIH FFB	30/04/2026
ASIA OIL PALM ESTATE 1 (AOPE 1) *NOT SAMPLE	501433902000	MENJUAL & MENGALIH FFB	31/03/2026
c. Geographical Location of Individual/All Certified Members			
Estate Name	Site Address	GPS Coordinate	
PAHANG OIL PALM ESTATE 1 1 (POPE 1)	LOT NO 23604, 23605, 23600, 23601, 23602, 23603, 23606, 23607, 23608, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.	102.820519, 3.809834 (ORI DMS: 3° 48' 35.4024" N 102° 49' 13.8684" E)	
CAROTINO ESTATE (CE)	LOT 2389, MUKIM BERA, BERA, PAHANG, MALAYSIA	102.724781, 2.845347 (ORI DMS: 2° 50' 43.2492" N 102° 43' 29.2116" E)	
HWA LI 1	LOT 51, 53, 37540, 37538, 37536, 37532, 37530, 37534, 37541, 37537, 37533, 37531, 37535, MUKIM KERATONG, ROMPIN, PAHANG, MALAYSIA.	103.033143, 2.744635 (ORI DMS: 2° 44' 40.686" N 103° 1' 59.3148" E)	
MARAN ESTATE *NOT SAMPLE	LOT NO 929, 6460, 245, 351, 957, 930, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.	102.845113, 3.742147 (ORI DMS: 3° 44' 31.7292" N 102° 50' 42.4068" E)	

ASIA OIL PALM ESTATE 1 (AOPE 1) *NOT SAMPLE	LOT NO 23599, 23594, 23595, 23596, 23597, 23598, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.	102.797221, 3.827864 (ORI DMS: 3° 49' 40.3104" N 102° 47' 49.9956" E)
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d. Hectarage Information (Ha)

Estate Name	Mature	Immature	Planted (Mature + Immature)	HCV	Others (road, drain, etc)	Title
PAHANG OIL PALM ESTATE 1 (POPE 1)	1,522.01	313.20	1,835.21	0	317.89	2,153.10
CAROTINO ESTATE (CE)	767.26	752.74	1,520	0	139.21	1,659.21
HWA LI 1	1,762.03	161.71	1,923.74	0	233.66	2,157.40
MARAN ESTATE *NOT SAMPLE	1,786.27	0	1,786.27	0	334.13	2,120.40
ASIA OIL PALM ESTATE 1 (AOPE 1) *NOT SAMPLE	1,565.91	382.80	1,948.71	0	218.71	2,167.42
Total	7,403.48	1,610.45	9,013.93	0	1,243.60	10,257.53

e. Annual FFB Production (MT)

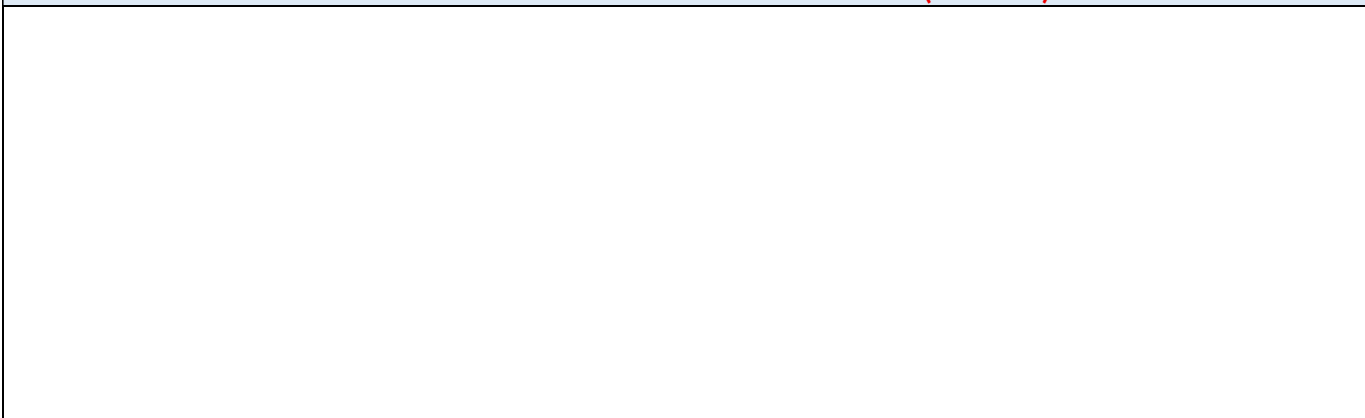
Estate Name	Previous Year FFB (mt) Period : July 2024 - June 2025	Projection FFB (mt) Period: July 2025 - June 2026
PAHANG OIL PALM ESTATE 1 (POPE 1)	33,611.93	31,290
CAROTINO ESTATE (CE)	21,650.39	19,403
HWA LI 1	47,865.65	43,000
MARAN ESTATE *NOT SAMPLE	40,069.61	44,365
ASIA OIL PALM ESTATE 1 (AOPE 1) *NOT SAMPLE	34,896.82	34,530
Total	178,094.40	172,858

2.2 Certification Information

MSPO Certificate	Certificate No: 50450684 MSPO3 Date of Certification: 10/10/2025 Date of Expiry: 9/10/2030
Other sustainability certification	Name of Certification: RSPO 649410 Certificate No: Date of Certification: 14/5/2025 Date of Expiry: 26/4/2030
Other sustainability certification	Name of Certification: ISCC Certificate No: EU-ISCC-CERT-MY275-20241376 Date of Certification: 5/10/2024 Date of Expiry: 4/10/2025

2.1 Location Map

Map showing geographical location, with close-up of the certified entity (estates) with geographical coordinate map of appropriate scale, showing the location and external boundary of the certified area.

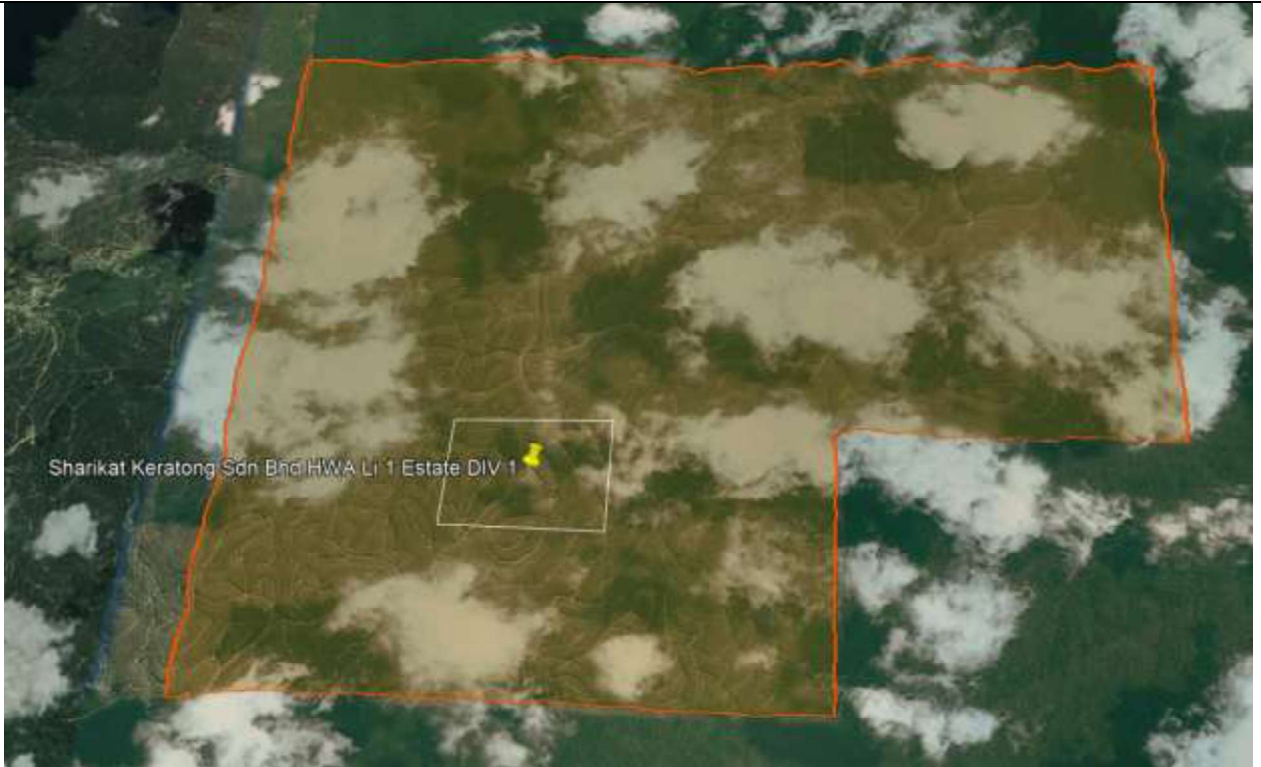
Estate: CAROTINO PRODUCTION UNIT GPS Coordinate : COORDINATE STATED AS PER INDIVIDUAL MAP (IMAGES)




PAHANG OIL PALM ESTATE 1 1 (POPE 1) (SAMPLE ESTATE)
102.820519, 3.809834
(ORI DMS: 3° 48' 35.4024" N 102° 49' 13.8684" E)



CAROTINO ESTATE (SAMPLE ESTATE)
102.724781, 2.845347
(ORI DMS: 2° 50' 43.2492" N 102° 43' 29.2116" E)



HWA LI 1 (SAMPLE ESTATE)
103.033143, 2.744635
(ORI DMS: 2° 44' 40.686" N 103° 1' 59.3148" E)



ASIA OIL PALM ESTATE 1 (AOPE 1) – NOT SAMPLE
102.797221, 3.827864
(ORI DMS: 3° 49' 40.3104" N 102° 47' 49.9956" E)



MARAN ESTATE (NOT SAMPLE)
102.845113, 3.742147
(ORI DMS: 3° 44' 31.7292" N 102° 50' 42.4068" E)

3.0 Assessment Process

3.1 Certification Body

3.1.1 Audit Team Members

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

Name & Audit Role	Criteria	Description
S. RIDZUAN Lead Auditor	Education <input checked="" type="checkbox"/> Tertiary <input type="checkbox"/> Secondary	Graduated from Diploma in Planting Industry Management (DPIM) from UiTM Pahang in 1999.
	Work Experience	Began career as a Cadet Assistant Manager with Dynamic Plantation Sdn Bhd (IOI) in 1999 and concluded service in 2022 as Admin & Human Resource Manager at a Government-Linked Company (GLC). Joined the certification body (DQS) in 2016 as a freelance auditor for MSPO Certification (MS2530:2013 and MSPO SCCS) and ISCC, has remained active to date. Also recognised as an endorsed trainer for MSPO 2.0 under DQS.
	Training	Has successfully completed 40 hours training in MS2530:2022, ISO 9001, SA 8000, IMS (14001 & 45001) lead auditor course and ISCC.
	Auditing Experience	A qualified and experienced auditor for MSPO since 2016, with extensive exposure to various types of organisations. Also actively involved in sustainability certification audits under ISCC from 2018 – 2022.
Name & Audit Role	Criteria	Description

<p>AZMAN SAMION</p> <p>Auditor</p>	<p>Education</p> <p><input checked="" type="checkbox"/> Tertiary <input type="checkbox"/> Secondary</p>	<p>Possesses Master's In Business & Administration (MBA) from University Utara Malaysia (2007). I graduated with a bachelor's degree in agribusiness from the University of Pertanian Malaysia (1988).</p>
	<p>Work Experience</p>	<p>He has 30 years of working experience in the plantation industry at the managerial level in Malaysia and abroad. Has substantial planting experience in oil palm, rubber, and cocoa with the last post as a Plantation Controller of the company. Embarked in MSPO audit since the year 2018 as associate auditor to Certificate Bodies (CBs) DQS Certification (M) SB, Platinum Shauffmantz Veritas (PSV) SB, Niosh Certification SB & BSI Services (M) SB with accumulative manday audit as at to date is 645 manday under capacity as a Lead Auditor and Co-Auditor. Has met the qualification requirements as an ABMS Auditor, and is currently undergoing an Auditor In-training program to complete the required manday.</p>
	<p>Training</p>	<p>Has obtained the competency in various field as follow:</p> <ol style="list-style-type: none"> 1. MSPO MS2530:2022 Lead Auditor Course. 2. MSPO SCCS Lead Auditor course. 3. ISO 9001:2015 Lead Auditor Course Quality Management System. 4. ISO 45001:2015 Lead Auditor Course Occupational Health And Safety Management System 5. SA 8000 Introduction and Basic Auditor Training Course 6. ISO 37001:2016 Lead Auditor Course Anti-Bribery Management Systems <p>Legal Requirements complementing To MS ISO 37001:2016 Anti-Bribery Management System (ABMS).</p>
	<p>Auditing Experience</p>	<p>Has experienced for more than two hundred and twenty eight (228) MSPO MS2530 audit of various organization since 2018 and Four (4) ABMS ISO 37001 (Anti-bribery management system) since 2022.</p>
<p>Name & Audit Role</p>	<p>Criteria</p>	<p>Description</p>

<p>Milton James Adam</p> <p>Auditor</p>	<p>Education</p> <p><input checked="" type="checkbox"/> Tertiary</p> <p><input checked="" type="checkbox"/> Secondary</p>	<p>Educational Background:</p> <ul style="list-style-type: none"> • Diploma in Agricultural Science UPM (1983) • Diploma in Plantation Management (2004) • BSc in Agriculture, UPM (1989)
	<p>Work Experience</p>	<ul style="list-style-type: none"> • Assistant Agriculture Officer (Agriculture Department, Sarawak) • Agriculture Officer (Land Custody and Development Authority (LCDA), Sarawak) • Agriculture Project Manager (LCDA) • Environment and Sustainability Manager (Sarawak Land Consolidation and Rehabilitation Authority (SALCRA)) • Human Resource Manager (SALCRA) • Freelance Auditor
	<p>Training</p>	<ul style="list-style-type: none"> • Successfully completed Lead Auditor Courses: <ul style="list-style-type: none"> ✓ MSPO MS2530:2013 & MS2530:2022 ✓ IMS ISO9001 QMS, ISO14001 EMS & ISO45001 OSHMS ✓ Exemplar Global Certified ISO 9001:2015 QMS in May 2024
	<p>Auditing Experience</p>	<p>Audit Experience:</p> <ul style="list-style-type: none"> • Successfully completed Lead Auditor Courses • Freelance auditor with over 300 man days of MSPO audits for various MSPO Certification Bodies such as DQS CFS (M) Certification S/B, NIOSH, DIMA Certification S/B and Unicert (M) Certification S/B, • Conducted MSPO audits (Estates and Mills) for various plantation companies such as Achijaya Sdn. Bhd., Sarawak Oil Palm Berhad, JC Chang Group, WTK Group, RH Group, MPOB/SPOC and many other mini estates and oil palm smallholdings.

3.2 Audit Plan

Audit plan / Auditplan	
	Version (date) 22/7/2025 Ref. no. 50450687 (POP1), 50450690 (CAROTINO), 50450689 (HWA LI 1)
Company name	CAROTINO SDN BHD – CAROTINO PRODUCTION UNIT
Satellite office address (if applicable)	Pahang Enterprise Sdn. Bhd, Pahang Oil Palm Estate 1 1, Lot 23600, Mukim Ulu Lepar, 26250 Maran, Pahang, Malaysia
Site(s)	<p>SAMPLE ESTATES:</p> <p>1) PAHANG OIL PALM ESTATE 1 1 LOT NO 23604, 23605, 23600, 23601, 23602, 23603, 23606, 23607, 23608, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.</p> <p>2) CAROTINO ESTATE LOT 2389, MUKIM BERA, BERA, PAHANG, MALAYSIA</p> <p>3) HWA LI 1 ESTATE LOT 51, 53, 37540, 37538, 37536, 37532, 37530, 37534, 37541, 37537, 37533, 37531, 37535, MUKIM KERATONG, ROMPIN, PAHANG, MALAYSIA.</p> <p>NON-SAMPLE ESTATES:</p> <p>1) MARAN ESTATE</p>

	<p>LOT NO 929, 6460, 245, 351, 957, 930, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.</p> <p>2) ASIA OIL PALM ESTATE 1 LOT NO 23599, 23594, 23595, 23596, 23597, 23598, MUKIM ULU LEPAR, KUANTAN, PAHANG, MALAYSIA.</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	<p>LEAD AUDITOR: S. RIDZUAN (SRA)</p> <p>CO-AUDITOR: MILTON JAMES ADAM (MJA)</p> <p>CO-AUDITOR: AZMAN SAMION (AS)</p>
Audit scope	<p>Production of Sustainable Fresh Fruit Bunches from:</p> <p><u>9,013.93</u> ha total oil palm planted area</p> <p><u>10,257.50</u> ha total certified area</p>
Audit language	Bahasa Melayu, Bahasa Inggeris
Audit date	5/8/2025 to 8/8/2025
Audit criteria	<ul style="list-style-type: none"> — Requirements of the above-mentioned standard(s) / — Relevant statutory, regulatory and contractual requirements for the management system / — Process documentation of the management system developed by the client / — DQS Audit and certification regulations

Audit objective(s)

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 / Prozessbezeichnungen des Kunden	Reference	Unit; department	Participants	Auditor(s)			R*
					SRA	MJA	AS	
	DAY 1 – PAHANG OIL PALM ESTATE 1 1 (05/08/2025)				SRA	MJA	AS	
800-830	Opening Meeting		All (Group Opening Meeting – All sample site will be gathered during opening meeting)	Management representatives Auditors DSM Observer				
900 - 1200	Site Visit: -Workshop -Stores (Chemical, Scheduled Waste, Fertilizer) -Mixing Area (Chemical) -Linesite, Facilities (Surau, Sports etc) -Creche -Landfill (Domestic Waste, 3R etc) -Operational (Harvesting, Manuring, Weeding, Replanting, Nursery etc) -Boundary (Buffer zone, Visual Block Identification, Boundary Peg etc)	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer			/	
900 – 1200	<u>4.1 Management Commitment & Responsibility</u> 4.1.1 Malaysian Sustainable Palm Oil Policy 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Auditors				

	<u>4.2 TRANSPARENCY</u> 4.2.1 Communication & Consultation 4.2.2 Traceability	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Auditors				
1200-1300	Lunch Break							
1300 – 1400	<u>4.1 Management Commitment & Responsibility</u> 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	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	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	<u>4.2 TRANSPARENCY</u> 4.2.3 Transparent & Fair Price Dealing 4.2.4 Ethical Conduct	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1400 – 1500	Stakeholder Consultation	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor -Stakeholders -DSM Observer				
1400 – 1630	<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	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				

1400 – 1630	4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY & EMPLOYMENT CONDITIONS 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1500 – 1630	4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY & EMPLOYMENT CONDITIONS 4.4.1 Social Impact Assessment (SIA) 4.4.4 Living Conditions	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1630	Soft Closing		POPE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1700	End of Audit Day 1 (POPE 1)							

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
	DAY 2 – PAHANG OIL PALM ESTATE 1 1 (06/08/2025)				SRA	MJA	AS	
800-1200	<u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES</u> 4.5.1 Environmental Management 4.5.2 Efficiency of Energy Use & Use of Renewable Energy	MS 2530:2022 Part 3-2	All	Management representative Auditor				
1200-1300	Lunch Break							
1300 – 1400	<u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES</u> 4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	Management representative Auditor				
1500-1630	4.5.5 Water Resources 4.5.6 Environmental Conservation & Protection 4.5.7 Zero Burning Practices	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	Management representative Auditor				
1630	CONTRACT – AGREEMENT (use of logo MSPO) Other information requires	MS 2530:2022 Part 3-2	POPE 1 & Sustainable Team	Management representative Auditor				
1700	End of Audit Day 2 (POPE 1)							

Time	Subject; process Process names as defined by client / Prozessbezeichnungen des Kunden	Reference	Unit; department	Participants	Auditor(s)			R*
	DAY 1 – CAROTINO ESTATE (06/08/2025)				SRA	MJA	AS	
800 - 1200	Site Visit: -Workshop -Stores (Chemical, Scheduled Waste, Fertilizer) -Mixing Area (Chemical) -Linesite, Facilities (Surau, Sports etc) -Creche -Landfill (Domestic Waste, 3R etc) -Operational (Harvesting, Manuring, Weeding, Replanting, Nursery etc) -Boundary (Buffer zone, Visual Block Identification, Boundary Peg etc)	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer				
900 – 1200	<u>4.1 Management Commitment & Responsibility</u> 4.1.1 Malaysian Sustainable Palm Oil Policy 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditor				
	<u>4.2 TRANSPARENCY</u> 4.2.1 Communication & Consultation 4.2.2 Traceability	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditor				

1200-1300	Lunch Break							
1300 – 1400	<u>4.1 Management Commitment & Responsibility</u> 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Lead Auditor & Auditor -DSM Observer				
	4.1.7 Commitment to Contribute to Local Sustainable Development 4.1.8 Complaints & Grievances Handling	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Lead Auditor & Auditor -DSM Observer				
1400 – 1500	Stakeholder Consultation	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Lead Auditor -Stakeholders -DSM Observer				
1400 – 1500	<u>4.1 Management Commitment & Responsibility</u> 4.1.9 Internal Audit 4.1.10 Management Review	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditor				
1500 – 1630	<u>4.2 TRANSPARENCY</u> 4.2.1 Communication & Consultation 4.2.2 Traceability	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Lead Auditor & Auditor -DSM Observer				
1500 – 1630	<u>4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY & EMPLOYMENT CONDITIONS</u> 4.4.1 Social Impact Assessment (SIA) 4.4.4 Living Conditions	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1630	Soft Closing		CE & Sustainable Team	-Management Representatives				

				-Lead Auditor & Auditor -DSM Observer				
1700	End of Audit Day 1 (CE)							

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
					SRA	MJA	AS	
	DAY 2 – CAROTINO ESTATE (07/08/2025)				SRA	MJA	AS	
800-1200	<u>4.2 TRANSPARENCY</u> 4.2.3 Transparent & Fair Price Dealing 4.2.4 Ethical Conduct	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				
	<u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES</u> 4.5.1 Environmental Management 4.5.2 Efficiency of Energy Use & Use of Renewable Energy	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				
1200-1300	Lunch Break							
1300 – 1400	<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	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				
	<u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES</u> 4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				
1400-1630	4.5.5 Water Resources 4.5.6 Environmental Conservation & Protection	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				

	4.5.7 Zero Burning Practices							
	<u>4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY & EMPLOYMENT CONDITIONS</u> 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				
1630	CONTRACT – AGREEMENT (use of logo MSPO) Other information requires	MS 2530:2022 Part 3-2	CE & Sustainable Team	-Management Representatives -Auditors				
1700	End of Audit Day 2 (CE)							

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
	DAY 1 – HWA LI ESTATE 1 (07/08/2025)				SRA	MJA	AS	
800-1200	Site Visit: -Workshop -Stores (Chemical, Scheduled Waste, Fertilizer) -Mixing Area (Chemical) -Linesite, Facilities (Surau, Sports etc) -Creche -Landfill (Domestic Waste, 3R etc) -Operational (Harvesting, Manuring, Weeding, Replanting, Nursery etc) -Boundary (Buffer zone, Visual Block Identification, Boundary Peg etc)	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer				
1200-1300	Lunch Break							
1300 – 1400	<u>4.1 Management Commitment & Responsibility</u> 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer				
1400-1500	Stakeholder Consultation	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer				

1500-1630	4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY & EMPLOYMENT CONDITIONS 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's Safety & Health	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer				
1630	CONTRACT – AGREEMENT (use of logo MSPO) Other information requires	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor -DSM Observer				
1700	End of Audit Day 1 (HLE 1)							

Time	Subject; process Process names as defined by client / Prozessbezeichnungen des Kunden	Reference	Unit; department	Participants	Auditor(s)			R*
	DAY 2 – HWA LI ESTATE 1 (08/08/2025)				SRA	MJA	AS	
800-1200	<u>4.1 Management Commitment & Responsibility</u> 4.1.1 Malaysian Sustainable Palm Oil Policy 4.1.2 New Planting 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan 4.1.7 Commitment to Contribute to Local Sustainable Development	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	<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 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	<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	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1200-1300	Lunch Break							

1300 – 1530	<u>4.1 Management Commitment & Responsibility</u> 4.1.8 Complaints & Grievances Handling 4.1.9 Internal Audit 4.1.10 Management Review	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	<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	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	<u>4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY & EMPLOYMENT CONDITIONS</u> 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
	<u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES</u> 4.5.1 Environmental 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	MS 2530:2022 Part 3-2	HLE 1 & Sustainable Team	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1530- 1630	Auditors Discussion	MS 2530:2022 Part 3-2	Auditors	-Lead Auditor & Auditors -DSM Observer				

1630	Closing Meeting	MS 2530:2022 Part 3-2	All (Group Closing Meeting – All sample site will be gathered during closing meeting)	-Management Representatives -Lead Auditor & Auditors -DSM Observer				
1700	End of Audit Day 2 (HLE 1)							

*) Remote auditing by using ICT: no.

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3.3 Assessment Programme

3.3.1 Assessment Programme

Estate(s)	STAGE 2 / RA	AA1	AA2	AA3	AA4
	2025	2026	2027	2028	2029
PAHANG OIL PALM ESTATE 1 1 (POPE 1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CAROTINO ESTATE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HWA LI 1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MARAN ESTATE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASIA OIL PALM ESTATE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.3.2 Previous Assessment

Type of assessment	Date of audit
Initial audit Stage 2	3/8/2020 to 6/8/2020
Surveillance Audit 1	2/8/2021 to 6/8/2021
Surveillance Audit 2	8/8/2022 to 11/8/2022
Surveillance Audit 3	7/8/2023 to 10/8/2023
Surveillance Audit 4	12/8/2024 to 15/8/2024
Recertification Audit	5/8/2025 to 8/8/2025

3.3.3 Next assessment

Date of certification	10/10/2025
Date of expiry	9/10/2030
Proposed next certification	8/2026
Next certification type	Surveillance Audit 1

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

Carotino Production Unit is in Ulu Lepar, within the Pahang Region consist of 5 plantations in the MSPO Group Certification for MS2530-3-2:2022.

Currently, Carotino Production Unit is undergoing of recertification for MSPO Certification. This recertification audit was conducted in conjunction with the transition from the previous MSPO 2015 version to the new MSPO 2022 version.

Carotino Production Unit also certified under several internationally recognized sustainability schemes, namely the Roundtable on Sustainable Palm Oil (RSPO), the International Sustainability and Carbon Certification (ISCC), and the Malaysian Sustainable Palm Oil (MSPO).

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) Nil Major Non-Conformities

2) Nil Minor Non-Conformities

3) One (1) Opportunities for Improvement (OFI)

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

No non-conformities were identified during this audit

4.1.2 Summary and status of audit findings on previous year

The following findings were raised during the previous year's audit.

Choose an item.

Category	NCR Ref. No	Previous year's status	Implementation of agreed corrective action
Minor NC		Closed. Evidence submitted was reviewed, verified and accepted by the lead auditor.	<input checked="" type="checkbox"/> Effective <input type="checkbox"/> Not effective <input type="checkbox"/> Not applicable

Status	Minor NC was addressed with the correction and corrective action. Successfully closed based on the evidence submitted, reviewed and verified by the Lead Auditor															
Conclusion	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed, on 21/8/2024 <input type="checkbox"/> Escalate 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:															
Verification of Implementation	<p>Evidence</p> <ol style="list-style-type: none"> 1. Latihan Tatakkerja Selamat untuk Aktiviti Meracun Ulat Bungkus 2. Training Matrix 3. Training Program <table border="1"> <tr> <td>Effectiveness</td> <td>NC Closed</td> <td>Upgrade to Major</td> <td>Date of verification</td> <td>Verified by:</td> </tr> <tr> <td><input checked="" type="checkbox"/> Yes</td> <td><input checked="" type="checkbox"/> Yes</td> <td><input type="checkbox"/> Yes</td> <td>21/8/2024</td> <td>SAHUDIN SAPIIN</td> </tr> <tr> <td><input type="checkbox"/> No</td> <td><input type="checkbox"/> No</td> <td><input checked="" type="checkbox"/> No</td> <td></td> <td></td> </tr> </table>	Effectiveness	NC Closed	Upgrade to Major	Date of verification	Verified by:	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Yes	21/8/2024	SAHUDIN SAPIIN	<input type="checkbox"/> No	<input type="checkbox"/> No	<input checked="" type="checkbox"/> No		
Effectiveness	NC Closed	Upgrade to Major	Date of verification	Verified by:												
<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Yes	21/8/2024	SAHUDIN SAPIIN												
<input type="checkbox"/> No	<input type="checkbox"/> No	<input checked="" type="checkbox"/> No														

Non-Conformity 2	NCR Ref. No	POPE	Issuance Date	14/8/2024
MSPO clause	MS2530-3:2013 (4.4.5.6) All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.			
Statement of non-conformity	<p>It was sighted that employee ID PPE 100559 was issued with appointment letter as a harvesting mandore however a part of job description, details of appointment letter did not state the details of terms and condition of employment such as remuneration and other benefits (allowance, probational period, etc. for the transparency purpose).</p> <p>The employee ID PPE 100559 was issued with appointment letter as a harvesting mandora however a part of job description, there were no details in appointment letter stating the details of terms and condition of employment such as remuneration and other benefits (allowance, probational period, etc. for the transparency purpose, as it against the MSPO Clause 4.4.5.6)</p>			
	<input checked="" type="checkbox"/> Minor		<input type="checkbox"/> Major	

Classification	For Major issuance, repetitive issue on the specific objective evidence was found <input type="checkbox"/> Yes, immediate suspension <input checked="" 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></p> <p>The management had posted the work activity rate payment on estate notice board. Hence, the details of terms and condition of employment such as remuneration and other benefits (allowance, probational period, etc) were not highlighted to the workers as the workers could check on the rates by themselves as the notice board is accessible to all workers.</p> <p><u>Correction(s)</u></p> <p>-The management conducted the briefing on rate payment of work activity and allowance offered in the estate to the workers during the morning muster on 15/8/2024. Once the briefing was concluded, the worker acknowledged on the form that they have been briefed on the rate payment.</p> <p><u>Corrective Action(s)</u></p> <p>-The management will appoint a person in-charge to monitor the changes on the rate payment and notify the changes to workers through briefing which will be acknowledge by workers. A copy of rate payment will be also attached in the workers individual file which will be acknowledge by them every time there is changes on the rate.</p>
Evidence of effectiveness <i>(to be completed by auditor)</i>	The corrective action plan has been well produced with proper evidence and action plan to close the nonconformity. The action is approved.
Status	Minor NC was addressed with the correction and corrective action. Successfully closed based on the evidence submitted, reviewed and verified by the Lead Auditor
Conclusion	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed, on 21/8/2024 <input type="checkbox"/> Escalate 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:
	<p><u>Evidence</u></p> <p>1. Appointment Letter</p>

Verification of Implementation	2. Muster briefing book 3. Photo evidence of briefing 4. Piece rate list & workers acknowledgement			
	Effectiveness <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	NC Closed <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Upgrade to Major <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Date of verification 21/8/2024

4.2 Overview of Opportunity for Improvement (OFI)

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

Choose an item.

No	MSPO Clause	Statement
1	4.4.1.1 – 4.4.1.3	<p>Based on the document review and management interview, it was observed that the final approval for the appointment of the SIA consultant required endorsement from the Board of Directors, resulting in a longer internal decision-making process. The implementation is targeted for September 2025.</p> <p>The current system could be further improved by streamlining internal decision workflows or establishing pre-approved vendor panels to expedite the initiation of time-sensitive compliance activities.</p> <p>This would help ensure that the organization meets regulatory timelines more efficiently and demonstrates a proactive and systematic approach in mitigating social risks, including food security and child rights, as required under the MSPO standard.</p>

4.3 Stakeholders Consultation

Stakeholder consultation process was conducted by taking samples from the list of stakeholders established by JC CHANG PTE LTD to capture the view, opinion, and expectation of interested parties as a result of operation run by the organization.

1	Contacted stakeholders	JTK KUANTAN
	Response	- No violations have been recorded, and no complaints have been received from workers.

		<ul style="list-style-type: none"> - With regard to the implementation of the amended Employment Act 1955, the Assistant Director of Labour (Kuantan POPE 1) stated that the Carotino Plantation Unit is among the best organisations he has handled throughout the year.
2	Contacted stakeholders	JKKP KUANTAN (OHD)
	Response	<ul style="list-style-type: none"> - Comply with USECHH Regulation and Noise Regulation - The management has done their duties to ensure the safe of their workers who are exposed to noise and chemical
1	Contacted stakeholders	FOREIGN WORKERS
	Response	<ul style="list-style-type: none"> - Interviews with foreign workers revealed concerns regarding the prices of goods sold at the sundry shop within the estate, which were considered relatively high towards their opinion or understanding. - With regard to remittance matters, workers expressed concerns over the cost of travelling from the estate to the nearest town to send money home, which amounts to approximately RM50 per trip (one way).
1	Contacted stakeholders	LOCAL WORKERS
	Response	<ul style="list-style-type: none"> - No violations have been recorded, and no complaints have been received from workers. Happy to work due to good working environment, better benefits (free home, free utilities, long service allowance, etc)
1	Contacted stakeholders	NEIGHBOURING ESTATE (NCS GROUP – LADANG PERTANIAN)
	Response	<ul style="list-style-type: none"> - Good cooperation was observed between both organisations. There is a strong sense of mutual understanding and tolerance in operational matters, particularly in areas such as safety, road usage, and road maintenance (main access route), all of which have been managed effectively without issue.

		<ul style="list-style-type: none"> - Carotino Estate has also been notably supportive of Ladang Pertanian, for instance by allowing access to the weighbridge and providing machinery assistance when needed. - Positive feedback received during interviews reflects the strong and constructive relationship established between both parties.
1	Contacted stakeholders	NEIGHBOURING ESTATE (KUANTAN TRADING SDN BHD)
	Response	<ul style="list-style-type: none"> - Good cooperation was observed between both organisations. There is a strong sense of mutual understanding and tolerance in operational matters, particularly in road usage and road maintenance (main access route), all of which have been managed effectively without issue. - Positive feedback received during interviews reflects the strong relationship established between both parties.

Management feedback	The management will conduct further investigations and take necessary actions to address concerns regarding the prices of goods sold at the estate's sundry shop, which are perceived by foreign workers as relatively high.
Auditor comments	The matters raised by the foreign workers will be reviewed again, with the expectation that the management will maintain and build upon the positive aspects of the operations.

4.4 Audit Summary and Recommendation for Certification



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: S. RIDZUAN	Management Representative: Wong Chun Wei
Date: 15/8/2025	Date: 08/10/2025