

Malaysian Sustainable Palm Oil (MSPO)

PUBLIC SUMMARY REPORT

FIMA BIODIESEL SDN BHD

BR No	50451987			
Company Address	LOT 116989, JALAN PARANG, 2 ND EXTENSION, NORTH PORT, 42000 PORT KLANG, SELANGOR			
Audit Date	Start	17 December, 2024	End	19 December, 2024
Standard	MS 2530-4-2: 2022 General principles for palm oil processing facilities including supply chain requirements			
Type of Certification	Individual Certification			
Type of Assessment	Recertification Audit			

Report prepared by: S. RIDZUAN

Peer Reviewer by: REMI RASIDI

Certification decision by: SEAN TEE

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SECTION 1.0 PUBLIC SUMMARY REPORT

1.0 Details of Certification Assessment

1.1. Assessment information

Audit Date	17/12/2024 To 19/12/2024
Type of Certification	Individual Certification
Scope of Certification	Sustainable management of a processing facilities (Biodiesel Plant) including receiving and purchasing, storing and processing of refined palm oil and sales of Biodiesel and Crude Glycerine by applying the Mass Balance Supply Chain Model.
Type of Assessment	Recertification Audit
Method of Audit	Onsite Audit
MSPO Standards	MS 2530-4-2: 2022 General principles for palm oil processing facilities including supply chain requirements

2.0 Details of Processing Facility

2.1 Site Information

a. Management Representative	
WAN SUHANA BINTI W. SAMSUDIN	
b. Contact Information	
Telephone	03-31763373
Email	wansuhana@fimabulking.com
Website	https://fimabulking.com/

b. Details of MPOB License			
License No	Scope of Activity	Processing capacity (mt/hour)	Expiry Date
520108025000	MENJUAL & MENGALIH PCM, MEMBELI & MENGALIH PFA, PPO, PPKO, SPO MENYIMPAN PFA, PCM, PPKO, SPO MENGEKSPORT PCM, SPO	8mt/hour @ Capacity: (60,000 mt Annually)	(30/4/2025)
619415018000	MENJUAL & MENGALIH SPO, MEMBELI & MENGALIH SPO, MENYIMPAN SPO		(30/6/2025)
618620109000	MENGUJI PFA, PCM, PKC, CPO, CPKO, PPKO, SPO		(31/7/2025)
622202014000	MENGIMPORT SPO		(30/9/2025)
c. Geographical Location			
GPS Coordinate			
3.04406 N, 101.36497 E			
d. Input Product - (MT) – REFINED POME (PALM OIL MILL EFFLUENT) / UCO (USED COOKING OIL)			
Previous Year Actual(mt) Period : <i>(31/3/2023 - 31/3/2024)</i>	Previous Year Budget (mt) Period : <i>(31/3/2023 - 31/3/2024)</i>	Annual budget (mt) Period: <i>(31/3/2023 - 31/3/2024)</i>	
10,021.35	30,769	30,769	
e. Output Production - (MT) – BIODIESEL (PME)			
Previous Year Actual(mt) Period : <i>(31/3/2023 - 31/3/2024)</i>	Previous Year Budget (mt) Period : <i>(31/3/2023 - 31/3/2024)</i>	Annual budget (mt) Period: <i>(31/3/2023 - 31/3/2024)</i>	
9,971.37	30,000	30,000	

2.2 Certification Information

MSPO Certificate	Certificate No: 50451987 MSPO SCCS Date of Certification: 4/2/2020 Date of Expiry: 3/2/2025
Other Sustainability Certification	Name of Certification: ISCC EU Certificate No: EU-ISCC-Cert-DE129-35358544 Date of Certification: 8/11/2023 Date of Expiry: 8/11/2023

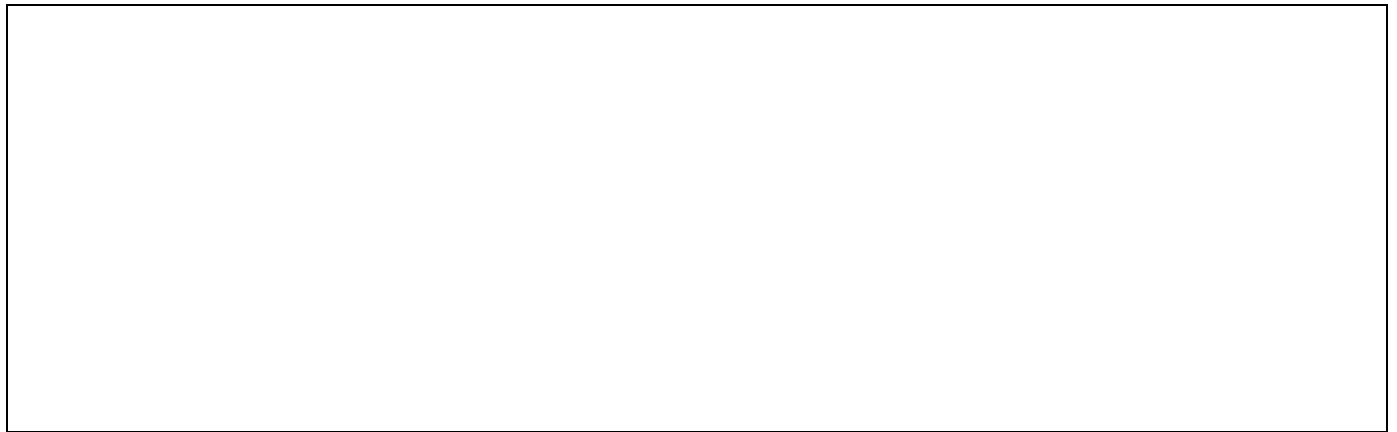
2.1 Location Map

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

Processing facility: FIMA BIODIESEL SDN BHD

GPS Coordinate : 3.04406 N, 101.36497 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
<p>S. RIDZUAN</p> <p>Lead Auditor</p>	<p>Education</p> <p><input checked="" type="checkbox"/> Tertiary</p> <p><input type="checkbox"/> Post 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, and ISCC</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>

3.2 Audit Plan

Type of certification	Individual Certification
Audit team	LEAD AUDITOR: S. RIDZUAN DSM Witness: En. Salahudin Yaacob CB Witness: En. Mohd Hidhir Hamdan
Audit scope	Sustainable management of a processing facilities (Biodiesel Plant) including receiving and purchasing, storing and processing of refined palm oil and sales of Biodiesel and Crude Glycerine by applying the Mass Balance Supply Chain Model
Audit language	English & Bahasa Melayu
Audit date	17/12/2024 to 19/12/2024
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 /

AUDIT REPORT_MS2530 PART 4.2_FIMA_RA_2024_REVISD1-04

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

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*
	<u>Day 1 – 17/12/2024</u>				SRA	
800-830	Opening Meeting		FIMA Biodiesel Sdn Bhd	- Management representative - Auditor - DQS Witness - DSM Witness	√	
830 - 1200	Document review – Principle 1: Management Commitment & Responsibility 4.1.1 MSPO Policy 4.1.2 New Establishment 4.1.3 Existing Site Management 4.1.4 Training & Competency	MS 2530-4-2:2022 (P1)	FIMA Biodiesel Sdn Bhd	- Management representative - Auditor	√	
1200-1300	Lunch Break					
1300 - 1400	Document review – 4.1.5 Economic & Financial Viability Plan	MS 2530-4-2:2022 (P1)	FIMA Biodiesel Sdn Bhd	- Management representative	√	

	4.1.6 Commitment to Contribute to Local Sustainable Development 4.1.7 Complaints & Grievances			-Auditor			
1400 - 1500	Document review – 4.1.8 Internal Audit 4.1.9 Management Review	MS 2530-4-2:2022 (P1)	FIMA Biodiesel Sdn Bhd	- Management representative -Auditor	√		
1500 - 1630	Document review – Principle 2: Transparency 4.2.1 Communication and Consultation 4.2.2 Traceability 4.2.3 Transparent and Fair Price Dealing 4.2.4 Ethical conduct	MS 2530-4-2:2022 (P2)	FIMA Biodiesel Sdn Bhd	- Management representative -Auditor	√		
1630	Auditor Discussion & Soft Closing		FIMA Biodiesel Sdn Bhd	- Management representative -Auditor -DQS Witness -DSM Witness	√		
1700	End of Audit for Day 1						

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)	R*
	<u>Day 2 – 18/12/2024</u>				SRA	
800 - 1000	Principle 3: Compliance to Legal and Other Requirements 4.3.1 Regulatory Requirements 4.3.2 Rights to Use Land	MS 2530-4-2:2022 (P3)	FIMA Biodiesel Sdn Bhd	- Management representative - Auditor	√	
1000- 1130	Site Visit		FIMA Biodiesel Sdn Bhd	- Management representative - Auditor - DQS Witness - DSM Witness	√	
1130- 1200	Stakeholder Consultation	MS2530-4-2:2022	-FIMA Biodiesel Sdn Bhd - Stakeholder	- Management representative - Auditor - DQS Witness - DSM Witness	√	

1200-1300	Lunch Break						
1300-1500	Principle 4: Responsibility to social, health, safety and employment conditions 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's safety and health	MS2530-4-2:2022 (P4)	-FIMA Biodiesel Sdn Bhd	- Management representative -Auditor	√		
1500-1630	4.4.3 Employment Conditions 4.4.4 Living Conditions	MS2530-4-2:2022 (P4)	-FIMA Biodiesel Sdn Bhd		√		
1630	Auditor Discussion & Soft Closing		-FIMA Biodiesel Sdn Bhd	- Management representative -Auditor -DQS Witness -DSM Witness	√		
1700	End of Audit – Day 2						

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)	R*
	<u>Day 3 – 19/12/2024</u>				SRA	
800 - 1000	Principle 5: Environment, Natural Resources, Biodiversity and Ecosystem Services 4.5.1 Environmental Management 4.5.2 Efficiency of Energy Use & Use of Renewable Energy	MS 2530-4-2:2022 (P5)	FIMA Biodiesel Sdn Bhd	- Management representative -Auditor	√	
1000-1200	4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions 4.5.5 Water Resources	MS 2530-4-2:2022 (P5)	FIMA Biodiesel Sdn Bhd	- Management representative -Auditor	√	
1200-1300	Lunch Break					
1300 - 1430	4.5.6 Environmental Conservation & Protection 4.5.7 Zero Burning Practices	MS2530-4-2:2022 (P5)	FIMA Biodiesel Sdn Bhd	- Management representative -Auditor	√	

1430-1630	Preparing / Review information and documentation	MS2530-4-2:2022	FIMA Biodiesel Sdn Bhd	-Auditor	√		
1630-1700	Closing Meeting	MS2530-4-2:2022		- Management representative -Auditor	√		
1700	End of Audit – Day 3						

3.3 Assessment Programme

3.3.1 Assessment Programme

Mill	RA	AA1	AA2	AA3	AA4
	2024	INSERT YEAR	INSERT YEAR	INSERT YEAR	INSERT YEAR
FIMA BIODIESEL	<input checked="" type="checkbox"/>	<input 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	NIL
Surveillance Audit 1	15/12/2020 to 15/12/2020
Surveillance Audit 2	27/12/2021 to 27/12/2021
Surveillance Audit 3	9/12/2022 to 9/12/2022
Surveillance Audit 4	23/11/2023 to 23/11/2023
Recertification Audit	25/9/2024 to 27/9/2024

3.3.3 Next assessment

Date of certification	4/2/2020
Date of expiry	3/2/2025
Proposed next certification	8/6/2024
Next certification type	Surveillance Audit 1

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

FIMA Biodiesel Sdn Bhd, a biodiesel plant located in Jalan Parang, 2nd Extension, North Port, Port Klang, Selangor, had their Surveillance Audit 1 under the MSPO Supply Chain Certification Standard (SCCS) conducted on 15/12/2020 and their Surveillance Audit 4 on 23/11/2023. They are now undergoing recertification under the MS2530-4-2:2022 standard as part of their five-year audit cycle to ensure continuous compliance with sustainable management practices.

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) 0 Major Non-Conformities

2) Two (2) Minor Non-Conformities

3) Three (3) 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

Choose an item.

Non-Conformity 1	NCR Ref. No	1-1987-RA-24	Issuance Date	19/12/2024
MSPO clause	4.4.1.1 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. 4.4.1.2 The results of the assessment shall be incorporated into an appropriate management plan(s) and/or operational procedures and reviewed at periodic intervals. 4.4.1.3 The SIA conducted shall be reviewed prior to replanting activities or at five-year intervals.			
Statement of non-conformity	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 found to be non-conformance to the exempted requirements and verify the conformance during the subsequent audit. The minor NC closure timeline for the exempted clauses may be extended subject to ACBs evaluation and justification and shall obtain MPOCC's approval.			
	<input type="checkbox"/> Minor		<input type="checkbox"/> Major	

Classification	<p>Remark : Re-approval of the revised report due to the annulled NC in accordance with the MSPO Circular: Resumption of New MSPO Certification Applications and the Provision of Temporary Exemptions, issued in February 2025</p>
	<p>For Major issuance, repetitive issue on the specific objective evidence was found <input type="checkbox"/> Yes, immediate suspension <input checked="" type="checkbox"/> No</p>
<p>Root Cause Analysis, Correction(s) and Corrective action(s) <i>(to be completed by company)</i></p>	<p><u>Root Cause Analysis</u> The management prioritized aligning with the new MSPO Standard for certification, which included preparing for the Social Impact Assessment (SIA). To meet the new requirements, the progress has temporarily extended the timeline to complete the SIA preparation.</p> <p><u>Correction(s)</u> The management will expedite the completion of the Social Impact Assessment (SIA) with the participation of relevant stakeholders.</p> <p><u>Corrective Action(s)</u> Conduct the pending Social Impact Assessment (SIA) without further delay, ensuring full compliance with the guidelines provided by the scheme owner. Incorporate the results of the SIA into an appropriate management plan. Document the SIA process, findings, and actions taken to address any identified negative impacts and promote positive impacts.</p>
<p>Evidence of effectiveness <i>(to be completed by auditor)</i></p>	
<p>Conclusion</p>	<p>Choose an item.</p>
<p>Status</p>	<p><input type="checkbox"/> Open <input type="checkbox"/> Closed, on 7/10/2024 <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> <p>Remark : Re-approval of the revised report due to the annulled NC in accordance with the MSPO Circular: Resumption of New MSPO Certification Applications and the Provision of Temporary Exemptions, issued in February 2025</p>

Non-Conformity 2	NCR Ref. No	2-1987-RA-24	Issuance Date	19/12/2024
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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> <ul style="list-style-type: none"> a) Use of fertiliser; b) Transportation of fertiliser/agricultural input and FFB; c) Use of energy; and <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; c) Energy usage and production volume; and <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 found to be non-conformance to the exempted requirements and verify the conformance during the subsequent audit. 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 style="text-align: center;"> <input type="checkbox"/> Minor <input type="checkbox"/> Major </p> <p><i>Remark : Re-approval of the revised report due to the annulled NC in accordance with the MSPO Circular: Resumption of New MSPO Certification Applications and the Provision of Temporary Exemptions, issued in February 2025</i></p>
	<p>For Major issuance, repetitive issue on the specific objective evidence was found</p> <p><input type="checkbox"/> Yes, immediate suspension <input checked="" 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 delay in identifying and monitoring GHG emissions is due to the scheme owner's unable to provide the necessary guidelines and GHG calculator for the industry. This has resulted in the organization being unable to fully comply with the requirements.</p> <p><u>Correction(s)</u></p> <p>The management will act upon guidance provided by the scheme owner to identify and monitor GHG emissions.</p> <p>The organization will implement the necessary steps once the scheme owner supplies the required guidelines and GHG calculator.</p>

	<p><u>Corrective Action(s)</u> Improved readiness to implement the official GHG monitoring and reporting requirements once provided by the scheme owner. Enhanced interim measures to identify, monitor, and reduce GHG emissions, ensuring continuous improvement in environmental performance.</p>
Evidence of effectiveness <i>(to be completed by auditor)</i>	
Conclusion	Choose an item.
Status	<input type="checkbox"/> Open <input type="checkbox"/> Closed, on 7/10/2024 <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 : Re-approval of the revised report due to the annulled NC in accordance with the MSPO Circular: Resumption of New MSPO Certification Applications and the Provision of Temporary Exemptions, issued in February 2025</p>

Non-Conformity 3	NCR Ref. No	3-1987-RA-24	Issuance Date	19/12/2024
MSPO clause	4.2.1.2 Stakeholders shall be identified. A list of stakeholders and records of all consultations, communications and actions taken in response to input from stakeholders, shall be maintained.			
Statement of non-conformity	The current list of stakeholders is incomplete and does not encompass all relevant stakeholders as required by the SIA guidelines, which include 12 categories that need thorough consideration.			
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 checked="" type="checkbox"/> No			
Root Cause Analysis, Correction(s) and	<u>Root Cause Analysis</u>			

Corrective action(s) <i>(to be completed by company)</i>	<p>The incomplete stakeholder list resulted from insufficient awareness and understanding of the updated MSPO requirements, specifically those related to stakeholder identification under the SIA guidelines.</p> <p>Correction(s) The management has reviewed and updated the stakeholder list. Management will review and update the stakeholder list as per SIA guidelines.</p> <p>Corrective The management has reviewed and revised the stakeholder list as per SIA Guidelines by including all 12 categories of stakeholders. The management will regularly update the stakeholder list if there is any changes.</p>
Evidence of effectiveness <i>(to be completed by auditor)</i>	Refer to the attachment of Risk Assessment Documentation. Updated evidence provided found to be sufficient at this time of audit.
Conclusion	Minor NC was addressed with the correction and corrective action, which is successfully implemented. Successfully closed based on the evidence submitted, reviewed and verified by the Lead Auditor
Status	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed, on 18/1/2025 <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 implementation to be verified in the subsequent surveillance or recertification audit. Failing which, the Minor NC shall be upgraded to Major NC by the ACB during the subsequent surveillance audit.

Non-Conformity 4	NCR Ref. No	4-1987-RA-24	Issuance Date	19/12/2024
MSPO clause	4.4.2.2 The Occupational Safety and Health (OSH) plan shall cover the following: c) Standard Operating Procedures (SOPs) based on the Hazard Identification and Risk Assessment;			
Statement of non-conformity	- Although there is evidence of an SOP based on HIRARC, a site visit to the boiler area, accompanied by the non-resident boilerman, revealed oil spillage despite the provision of a container, which had been left unattended for cleaning.			
	<input checked="" type="checkbox"/> Minor		<input type="checkbox"/> Major	

Classification	<p>For Major issuance, repetitive issue on the specific objective evidence was found <input type="checkbox"/> Yes, immediate suspension <input checked="" 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 oil stain comes from the burner during maintenance job. The stain hardly to be removed even after cleaning. The boiler apprentices and boilermen need to do daily housekeeping and for the day, the boiler apprentices and boilermen missed to clean the stain because the tray has covered on top of the stain.</p> <p><u>Correction(s)</u></p> <p>Immediate cleaning operation to remove the oil stain on the floor. The management remind the boiler apprentices and boilermen to immediately clear if there are any oil leaks from the burner</p> <p><u>Corrective Action(s)</u></p> <p>The management will continue reminding the boiler apprentices and boilermen to regularly conduct housekeeping as per stipulated in their job description. Reminder will be given during morning briefing and workplace inspection by safety team also helps in identifying any abnormal issues such as spillage and leaking in biodiesel plant including boiler house area.</p>
Evidence of effectiveness <i>(to be completed by auditor)</i>	<p>ACKNOWLEDGE EVIDENCE FROM THE MANAGEMENT:</p> <ol style="list-style-type: none"> 1. Job Description (Evidence of duty) Boiler Apprentices 2. Briefing (Evidence of briefing to Boiler Apprentices)
Conclusion	<p>Minor NC was addressed with the correction and corrective action, which is succesfully implemented. Successfully closed based on the evidence submitted, reviewed and verified by the Lead Auditor</p>
Status	<p> <input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed, on 18/1/2025 <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> <p>Remark:</p>

4.1.2 Summary and status of audit findings on previous year

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

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

Choose an item.		N/A	<input type="checkbox"/> Effective <input type="checkbox"/> Not effective <input checked="" type="checkbox"/> Not applicable
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4.1.3 Review and follow up on previous open audit findings

The following open non-conformities from the previous year's audit have been verified.

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

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	4.1.4.1	While the organization has identified a training needs analysis for employees, it has been observed that contractors and direct suppliers have not been included in this analysis. To ensure comprehensive training and development planning, it is recommended that the organization incorporates contractors into their training needs analysis process. This will enhance overall effectiveness and compliance with the stated indicator.
2	4.1.9.1	While the organization has conducted a Management Review Meeting, it has been noted that input related to social aspects, new information, and new technology has not been included in the Continual Improvement Plan. Incorporating these elements will ensure a more comprehensive and forward-looking approach to continual improvement.
3	4.2.1.1	It has been observed that while the organization has established communication and consultation procedures, the details regarding the type of relevant information to be communicated to stakeholders are not sufficiently included. To enhance the effectiveness of stakeholder

		communication, it is the best that the organization specifies the types of information to be communicated within their procedures. This will ensure that all relevant stakeholders receive comprehensive and pertinent information, thereby improving overall transparency and engagement.
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4.3 Stakeholders Consultation

Stakeholder consultation process was conducted by taking samples from the list of stakeholders established by FIMA BIODIESEL SDN BHD to capture the view, opinion, and expectation of interested parties because of operation run by the organization.

1	Contacted stakeholders	Boilerman
	Response	The contract term received from his employer found very competitive wages and timely payments that reflect the value of the work done, demonstrating respect for the employees' efforts. FIMA Biodiesel is committed to safety protocols and providing necessary safety equipment and training to ensure a safe working environment.
1	Contacted stakeholders	Chemist
	Response	The organization has been offering opportunities for professional growth through training programs, workshops, and continuous education, enabling employees to enhance their skills and knowledge. The organization also provides a safe, clean, and well-maintained working environment, ensuring adherence to health and safety standards.
1	Contacted stakeholders	Human Resource Manager (FIMA Bulking Group)
	Response	FIMA Bulking Group handles all related issues pertaining to Human Resource. The organization has long term plan to ensure sufficient certified personnels such as Boilerman and Steam Certificate prior to fulfilling the legal requirements.

Management feedback	The organization will try to improve further to become more sustainable and responsible organization.
Auditor comments	Hope to see the updated stakeholders list and looking forward to see more improvement in activities such as annual stakeholder consultation engagement.

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 2530:4-2:2022, 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: WAN SUHANA
Date: 19/12/2024	Date: 11/3/2025