

MSPO CERTIFICATION AUDIT

PUBLIC SUMMARY REPORT

MSPO 2530-3:2013

AUDIT TYPE:
RECERTIFICATION CYCLE 2

MANAGEMENT UNIT

VERTICAL FUSION SDN BHD

OFFICE: LOT 257, GROUND FLOOR, JALAN TUN AHMAD ZAIDI ADRUCE, 93150 KUCHING
SARAWAK

SITE: SELIDAP MINI ESTATE, LOT 12, BLOCK 1, SUNGEI SELIDAP, MERADONG LAND
DISTRICT, 96500 SARIKEI, SARAWAK

CLIENT ID: KPMC21

SSM REG NO: 603906 - T

-REPORT REF: NO: KPMC210924

INITIAL CERTIFICATION DATE: 25 12 2019

CERTIFICATION BODY



ACB 064

KEBAL RESOURCES SDN BHD

SUBLOT 7, NO 387, LOT 17821, 2ND FLOOR, STAR POINT ANGLE
COMMERCIAL CENTER, JALAN STUTONG, 93350, KUCHING,
SARAWAK.



Mobile: +6 017 713 8188

Email: kebalresource@gmail.com

Website: www.kebalresources.com.my

TABLE OF CONTENTS

ITEM NO	DESCRIPTION	PAGES
1.	CERTIFICATION ASSESSMENT INFORMATION	3
2.	MANAGEMENT UNIT	3 - 5
3.	ASSESSMENT PROCESS	5 - 8
4.	SUMMARY OF AUDIT RESULTS	8 - 12
5.	OFFICIAL ACKNOWLEDGEMENT OF ASSESSMENT FINDINGS	12
6.	CERTIFICATION DECISION	13
7.	LIST OF APPENDIX / ATTACHMENTS	14 - 15

1. CERTIFICATION ASSESSMENT INFORMATION

1.1.	Type of Assessment:	
	<input type="checkbox"/> Initial Certification	<input type="checkbox"/> Annual Surveillance Audit Year 1
	<input type="checkbox"/> Annual Surveillance Audit Year 2	<input type="checkbox"/> Annual Surveillance Audit Year 3
	<input type="checkbox"/> Annual Surveillance Audit Year 4	<input checked="" type="checkbox"/> Recertification Cycle 2

1.2.	Scope of MSPO Certification	
	Part 3	Provision of Oil Palm Plantation management, operations and production including planting, harvesting, and delivery of Fresh Fruit Bunches [FFB] from 360.00 Hectares of Certified Area

1.3.	ACB [Certification Body]	
	Previous ACB: UNICERT Certification Sdn Bhd	
	Current ACB: Kebal Resources Sdn Bhd (since 2022)	
	Notes: <i>Vertical Fusion Sdn Bhd (VFSB) had been MSPO Certified under [MSPO 2530-3:2013 Part 3 since 25 12 2019] VFSB was taken over by Kebal Resources Sdn Bhd under ASA 03 certified in 25 12 2022.</i>	

1.4.	Other Current Certification (Nil)			
	<input type="checkbox"/> ISO 9001	<input type="checkbox"/> EMS 14001	<input type="checkbox"/> ISO 45001	<input type="checkbox"/> ISO 22001
	<input type="checkbox"/> HACCP	<input type="checkbox"/> RSPO	<input type="checkbox"/> ISCC	<input type="checkbox"/> OTHERS

1.5.	MSPO Standards	
	<input checked="" type="checkbox"/> MS2530-3:2013	

1.6.	Map Geographical Location	
	A. Google Location Map, Geo Coordinates: (Appendix A Page 14)	
	B. Location Map Perimeter Map – VFSB (Appendix B Page 15)	

2. MANAGEMENT UNIT

2.1.	Introduction	
	<p>This is Annual Surveillance Audit 03 and the Scope is Individual Certification of Vertical Fusion Sdn Bhd [VFSB] under the standards MSPO-3:2013 General Principles for Oil Palm Plantation and Organized smallholders.</p> <p>VFSB main office is located Lot 257, Ground Floor, Jalan Tun Ahmad Zaidi Adruce, 93150 Kuching Sarawak. while the plantation site is located at Selidap Mini Estate, Lot 12, Block 1, Sungei Selidap, Meradong Land District, 96500 Sarikei, Sarawak [Geo-coordinates N2.145307, E111.600657]; approximately 535 KM from Kuching City; accessible by land; about 4 hours driving journey using the Pan Borneo Highway.</p>	

The main activities of **VFSB** are to produce, transport and sale of sustainable fresh fruit bunches [FFB]. Main resources and amenities are located in the Plantation office premise. Staff and worker's housing are also sited within the vicinity of the office premises. **VFSB** currently employs 17 employees.

The assessment method used in this audit follows the principle of three (3) Ps (paper, practice and people).

Assessments were done at the Plantation Office and field sites.

This certification assessment is a sampling process where management systems effectiveness and efficiency are confirmed via Audit Trail that the Auditor established to make an accurate conclusion. Information and data were systematically gathered and documented from interviews (with a cross section random sample of stakeholders), observations of process and activities, field audit and review of documentations and records.

During the Audit, interviews were conducted with stakeholders comprising staff, workers and surrounding local community to find out their understanding of MSPO principles, its' importance to sustainable growth and production of oil palm products.

Other findings during the audit are the following:

- a) There is good working relationship between the management, staff and workers
- b) Staff and workers residing at the estate are provided with free accommodation, water and electricity
- c) Internet connection services are available at the estate premise
- d) Staff and workers are remunerated above minimum Wage Order 2022.
- e) Other benefits include medical and annual bonus and paid home leave. Medical treatment [for normal ailment] is provided free by employer.
- f) There is no evidence that the estate is processing or trading in non-sustainable FFB

The Audit team has conducted a rigorous assessment of **VFSB** through Field Audit Checklist, Audit Report Checklist, documents review and Stakeholder's Consultation. It is evidenced that **VFSB** has complied and conformed to MSPO2530-3:2013 Certification Standards, conditions and requirements.

2.2.	Name: VERTICAL FUSION SDN BHD
2.3.	Site Address Selidap Mini Estate, Lot 12, Block 1, Sungei Selidap, Meradong Land District, 96500 Sarikei, Sarawak
	Main Office Address Lot 257, Ground Floor, Jalan Tun Ahmad Zaidi Aduce, 93150 Kuching Sarawak

2.3.1.	Headcount:	Office Staff:	Field Workers:	Total:
	17	5	12	17
2.3.2.	Date of Establishment:	Land Status:	Topography:	Soil Type
	2010	Rented	Flat	Peat soils
2.3.3.	No of Planting Block:	Palm Stand Count:	Age Range of Palm Stand:	Planting Material:
	12	43,868	14 years	• IOI & HRU

2.4.	Management Contact Details			
	Name:	Position:	Tel No:	Email:
1.	Chan Kam Hiong	Director	019 836 6976	kamhiong54@gmail.com

2.	Leong Chui Zhen	Admin. Assistant	016 853 1917	verticalfusionsb@gmail.com
----	-----------------	------------------	--------------	--

2.5.	MPOB License, Scope of Activities			
	MPOB License No:	5086 9840 2000	Expiry Date:	31 01 2025
	Scope of Activities			
	<input checked="" type="checkbox"/> Menjual dan Mengalih FFB #		<input type="checkbox"/> Membeli FFB #	
	<input type="checkbox"/> Menjual dan Mengalih FFB, PK, CPO, SPO #		<input type="checkbox"/> Menyimpan PK, CPO, SPO #	
	<input type="checkbox"/> Membeli dan Mengalih FFB #		<input type="checkbox"/> Mengilang FFB #	

2.6.	Production Area				Part 2 & Part 3
	Certified Area	443.21 Hectares	Planted Area	443.21 Hectares	
	Mature Area	Immature Area	HCV / Conservation Area	Others	
	313.34	-	NA	46.66	

2.7.	Production Volume				Part 2 & Part 3
	Item	Actual	2023	Projection	2024
	Planted Area	313.34	Hectares	313.34	Hectares
	FFB Production	9,799	MT	10,100	MT
	Yield Per Hectare	31.27	MT	32.23	MT

2.8.	MSPO Certificate			Certificate No: KRMC210924
	Initial Certification Date:	25 12 2019	Expiry Date:	24 12 2029

3. ASSESSMENT PROCESS

3.1.	Certification Body	
3.1.1.	Audit Team Members	
1.	Martin Kusong	Lead Auditor
	Academic & Professional Qualifications	<ul style="list-style-type: none"> Bac in Agric. Sc. UPM (1990), Corporate MBA UNIMAS (2002) Successfully completed Lead Auditor Course: <ul style="list-style-type: none"> ✓ MSPO MS2530:2013 & MS2530:2022 in October 2017 & March 2024 respectively. ✓ IMS ISO9001 QMS, ISO14001 EMS & ISO45001 OSHMS in April 2022 ✓ ISO/IEC 17065:2012 in January 2024 ✓ Exemplar Global Certified ISO 9001:2015 QMS in May 2024 ✓ Conversant [spoken / written] in BM & English and local Sarawak dialects
	MSPO Auditing Experience	<ul style="list-style-type: none"> Clocked 87.8 man-days as Trainee Auditor, Auditor & Lead Auditor

		<ul style="list-style-type: none"> Performed onsite (plantations and mills) auditing from Initial Certification, Surveillance and Recertification Qualified Planter & Agronomist more than 30 years of experience in oil palm industry as Plantation Manager, Agronomist, Sustainability Manager [both in private sector & Government [Public] Statutory Body [SALCRA]
2.	Duke Ladin Sebang	Trainee Auditor
	Academic & Professional Qualifications	<ul style="list-style-type: none"> Bemidji State Univ, Minnesota, USA – Bac. of Sci. in Business Admin. (1999) Bac. of arts (Hons) in Management OUM (2017) Successfully completed the following course: <ul style="list-style-type: none"> ✓ MSPO MS 2530:2015 in April 2019 ✓ IMS ISO9001 QMS, ISO14001 EMS & ISO45001 OSHMS in November 2022 ✓ MSPO Lead Auditor MS2530:2022 in April 2024 ✓ Exemplar Global Certified ISO 9001:2015 QMS Lead Auditor MS2530:2022 in June 2024 Conversant [spoken / written] in BM & English and local Sarawak dialects Qualified Planter more than 30 years of experience in oil palm industry as Plantation Manager with Statutory Body [SALCRA]
	MSPO Auditing Experience	<ul style="list-style-type: none"> Clocked more than 118 man-days as Trainee Auditor & Auditor Performed onsite (plantation & Palm Oil Mill) auditing on Initial Certification, Surveillance and Recertification
3.	Leroy Wilfred	Trainee Auditor
	Academic & Professional Qualifications	<ul style="list-style-type: none"> ✓ Bachelor of Arts in Professional Communication, Limkokwing University of Creative Technology, Cyberjaya, (2018-2019) ✓ Successfully completed the following course: <ul style="list-style-type: none"> ✓ SIRIM Lead Auditor ISO/IEC 17065:2012 in January 2024 ✓ SIA workshop Methodology & Practices in February 2024 ✓ MSPO Lead Auditor MS2530:2022 in March 2024 ✓ Exemplar Global Certified ISO 9001:2015 QMS Lead Auditor MS2530:2022 in May 2024 ✓ Pegawai Kesihatan & Keselamatan (sepenuh Masa) conducted by NIOSH (18.07 – 16.08 2022) Cert No K257439 - 22 ✓ Conversant [spoken / written] in BM & English and local Sarawak dialects
	MSPO Auditing Experience	<ul style="list-style-type: none"> Clocked 9.0 man-days as Trainee Auditor Performed onsite (plantation) auditing on surveillance and recertification

3.2.	Audit Plan	Geo-Coordinates: N2.145307, E110.600657	No of Mandays: 03
3.2.1.	Audit Site Location:	Selidap Mini Estate, Lot 12, Block 1, Sungei Selidap, Meradong Land District, 96500 Sarikei, Sarawak	
	MSPO Standards:	<input type="checkbox"/> MS2530:2	<input checked="" type="checkbox"/> MS2530:3
	Type of Certification:	<input checked="" type="checkbox"/> Individual Certification	<input type="checkbox"/> Group Certification



No of Sites:	<input checked="" type="checkbox"/> Single Site	<input type="checkbox"/> Multi Sites	No of Sampled Sites: 00
Sampling Method:	Not applicable – Single Site	Risk Factor / Matrix:	1.0 - medium
Date of Audit:	11 09 2024		

3.2.2.	Audit Objectives		
1.	Recertification Cycle 2	The objectives of this Surveillance Audit include:	
		<ul style="list-style-type: none">a. The review of previous surveillance audit reports and the performance of the management system over the most recent certification cycleb. To assess the effectiveness of the management system in its entirety in the light of internal & external changes and its continued relevance and applicability to the scope of certificationc. To assess demonstrated commitment to maintain the effectiveness and improvement of the management system in order to enhance overall performanced. To assess the effectiveness of the management system with regard to achieving the certified clients' objectives and the intended results of the respective management systems.	

3.2.3.	Assessment Methodology		
		This certification assessment is a SAMPLING process where management systems effectiveness & efficiency are confirmed via an audit trail that the Auditor established to make an accurate conclusion.	
	Information gathering Data collection	<ul style="list-style-type: none">o Interviews – management & staffso Observation of process & activities, using checklists.o Review of documentations & recordso Site visits, camera evidenceo Field inspections	
	Assessment Method	<ul style="list-style-type: none">o Paper - Assessing past implementations from records, reports of the management systemo Practice - Assessing current implementation from observing current practiceso People - Assessing future maintenance from interviewing personnel on understanding & assessing competencies	

3.3.	Audit Programme
3.3.1.	Five Years Audit Program - MSPO Certification

	Contact Information			
	Name of Client:	VERTICAL FUSION SDN BHD		Client ID: KRMC21
	Address:	Lot 257, Ground Floor, Jalan Tun Ahmad Zaidi Adruce, 93150 Kuching Sarawak		
	Contact Person:	Position:	Tel No:	Email:



	Chan Kam Hiong	Director	019 836 6976	kamhiong54@gmail.com
	Date of Initial Certification:	25 12 2019	Validity / Expiry Date:	24 12 2029

1.	Surveillance Audit 1	Cycle 2	No of Mandays:	03
	Note:	Not more than 12 months after Recertification. Transferred client from DIMA Certification		
	Plan Audit Date:	November 2025	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	To be decided	Work Shift:	<input checked="" type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	To be decided		

2.	Surveillance Audit 2	Cycle 2	No of Mandays:	03
	Note:	Not more than 12 months after Surveillance 1		
	Plan Audit Date:	November 2026	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	To be decided	Work Shift:	<input checked="" type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	To be decided		

3.	Surveillance Audit 3	Cycle 2	No of Mandays:	03
	Note:	Not more than 12 months after Surveillance 2		
	Plan Audit Date:	November 2027	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	To be decided	Work Shift:	<input checked="" type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	To be decided		

4.	Surveillance Audit 4	Cycle 2	No of Mandays:	03
	Note:	Not more than 12 months after Surveillance 3		
	Plan Audit Date:	October 2028	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	To be decided	Work Shift:	<input checked="" type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	To be decided		

5.	Recertification	Cycle 3	No of Mandays:	03
	Note:	Within 4 months prior to Certificate Expiry Date		
	Plan Audit Date:	October 2029	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	To be decided	Work Shift:	<input checked="" type="checkbox"/> Day <input type="checkbox"/> Night
	Peer Reviewer 1:	To be decided	Peer Reviewer 2:	To be decided
	Certifier:	To be decided		

4.	SUMMARY OF AUDIT RESULTS		
	Audit Findings Classification		
	Term	Meaning	Description
	YES	Compliance	o Fulfilled requirement of audited standard



	OFI	Opportunity for improvements	o Demonstrate conformity. There are, however, improvement opportunity identified that will benefit the organization
	NO (minor NC)	Minor non conformity	o Non-compliance to standard requirements or company's SOP; or are issues that when combined, jeopardized the functioning of the system
	NO (major NC)	Major non conformity	o Demonstrate absence or total breakdown of system to meet standard requirement, or a number of minor NC against a clause of standard requirements / at a particular area of last assessment that are not effectively addressed will be classified as major NC.

	Previous Audit Findings (ANNUAL SURVEILLANCE AUDIT 04)
--	--

NO FINDINGS IN ASA 04

RECERTIFICATION

NO	PRINCIPLE	TYPE OF FINDINGS	CRITERION	INDICATOR	SUMMARY OF FINDINGS
1	Four (4)	NC Minor	6 (Training and competency)	4.4.6.1	Sighted are the Annual Training Program 2024 and Employees Training Matrix 2024. Some in-house training courses have been recorded and verified through photographs of the supposed training. However, the attendance sheets were absent from the training documentation.

4.1.	Table: 1 Summary of Audit Findings				
Part 3	MS2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders				
Principles	Requirements	Yes	OFI	NC Minor	NC Major
		Findings: Type letter X on the appropriate box			
1.	Management Commitment & Responsibility				
1.1.	Malaysian Sustainable Palm Oil [MSPO] Policy	X			
1.2.	Internal Audit	X			
1.3.	Management Review	X			
1.4.	Continual Improvement	X			
2.	Transparency				
2.1.	Transparency of information and documents relevant to MSPO requirements	X			
2.2.	Transparent method of communication and consultation	X			
2.3.	Traceability	X			
3.	Compliance to Legal and Other Requirements				
3.1.	Regulatory Requirement	X			
3.2.	Land use rights	X			
3.3.	Customary Land Rights	X			

4.	Responsibility to Social, Health, Safety & Employment Conditions				
4.1.	Social Impact Assessment [SIA]	X			
4.2.	Complaints and grievances	X			
4.3.	Commitment to local sustainable development	X			
4.4.	Employee's safety & health	X			
4.5.	Employment conditions	X			
4.6.	Training and competency			X	
5.	Environment, Natural Resources, Biodiversity and Ecosystem Services				
5.1.	Environmental Plan	X			
5.2.	Efficiency of Energy Use and Use of Renewable Energy	X			
5.3.	Waste Management & Disposal	X			
5.4.	Reduction of pollution and emission	X			
5.5.	Natural water resources	X			
5.6.	Status of rare, threatened or endangered species and high biodiversity value area	X			
5.7.	Zero Burning Practices	X			
6.	Best Practices				
6.1.	Site Management				
6.2.	Economic and financial viability plan	X			
6.3.	Transparent and fair price dealing	X			
6.4.	Contractor	X			

	Table: 2 Summary: No of Audit Findings by Principles				
Part 3	MS2530-3:2013: General Principles for Oil Palm Plantations and Organized Smallholders				
Principles	Requirements	Yes	OFI	NC Minor	NC Major
1.	Management Commitment & Responsibility	0	0	0	0
2.	Transparency	0	0	0	0
3.	Compliance to Legal and Other Requirements	0	0	0	0
4.	Responsibility to Social, Health, Safety & Employment Conditions	1	0	1	0
5.	Environment, Natural Resources, Biodiversity and Ecosystem Services	0	0	0	0
6.	Best Practices	0	0	0	0
	Total No of Findings	1	0	1	0

4.2.	AUDIT FINDING REPORTS
4.2.1.	NC: Non-Conformance: Major & Minor

Number of Findings: 1 (one) – NC Minor

Principle 4, Criterion 6 Training & Competency and Indicator 4.4.6.1

4.3.	SUMMARY: STAKEHOLDERS CONSULTATION REPORT <i>(Applicable for Initial Certification & Recertification Only)</i>		
A.	Category of Respondents:	<input checked="" type="checkbox"/> Employees/Workers	<input type="checkbox"/> Communities <input type="checkbox"/> Other Stakeholders
B.	Consultation Method:	<input checked="" type="checkbox"/> Face to face Meeting	<input type="checkbox"/> Phone Interview <input type="checkbox"/> Written Review [Mail]
C.	Survey Summary:		

A. Employees (Staff & Workers)

LIST OF RESPONDENTS			
No	Name	Identity No [if available]	Relationship to Auditee
1	Leong Chui Zhuen	950814-135422	Employee as Admin Assistant
2	Ambrose ak Sanggau	670720-131577	Employee as Lorry Driver
3	Bundak ak Lubon	871102-52-6227	Employee as Lorry Driver / Folk Lift Operator
4	Supriyadi	E5317735	Employee as General Worker / Harvester
5	Mat Jahri	E3499280	Employee as General Worker / Harvester

1. CONSULTATION METHOD

Consultation Technique:

(Can select more than one)

☒ **Face to Face Meeting** (to submit list of participants if available)

☐ Phone interview

☐ Written views and comments (mail, email etc. based on pre-determined questions)

2. QUESTIONAIRES

No	Criteria	Result	Remarks
A.	Is/Are this stakeholder registered in the organization's stakeholder list?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	All are registered as Vertical Fusion employees: 3 staff & 2 workers. Period being engaged are: - Leong – 6 years, Ambrose – more than 10 years, Bundak – more than 5 years, Supriyadi – 3 years and Mat – 2 years. Mat & Supriyadi are from Indonesia.
B.	Based on input received, is/are transparency of information between organization and stakeholder justified? (Clause 4.2.1 & 4.2.2]	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Based on the findings, the estate management practices transparency of relevant information to their employees. Also claiming that their employer is trustworthy and approachable.
C.	Any feedback, complaint or grievances raised by this / these stakeholders before? (If yes, please briefly explain the nature of the feedback / complaint / grievance in Remarks)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	No complaints had been raised thus far and are satisfied with the conducive working environment at the work site. Those resided at the estate are provided free accommodation, water & electricity supply.
D.	If (3) above is Yes, does the organization handle the feedback/ complaint/ grievance appropriately?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	Not applicable, as there have no complaints and grievances reported.
E.	Any land issue being raised during audit against the organization? (if yes, does the issue been, or in progress of being resolved?)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	They never witnessed or heard any disputes on the land developed by the company from other stakeholders.
F.	Any social issue being raised during audit against the organization? (if yes, does the issue been, or in progress of being resolved?)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	No social issues ever occurred from within and outside estate such as strike, riot, commotion due to dissatisfaction, unfairness treatment on employment



			conditions and company's interaction or development contributions.
G.	Any environmental issue being raised during audit against the organization? (if yes, does the issue been, or in progress of being resolved?)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	No environmental issue raised as to their knowledge as evidence shows that there have been no complaints from the surrounding communities of the estate's practice of indiscriminate wastes (domestic or schedule) disposal, alarming water quality
H.	How do you rate the knowledge & understanding of the stakeholders on MSPO?	<input checked="" type="checkbox"/> Poor <input checked="" type="checkbox"/> Average <input type="checkbox"/> Good	From the findings, their knowledge and awareness of MSPO are poor except for Leong Chui Zhuen. Some claimed that minimal training & briefing been provided.
I.	Are / Is there any suggestion[s] / request[s] from these stakeholders to the organization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	No as being claimed that they are happily working with this company.
J.	Is the issue stated above being brought to the Audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	

3.	AUDITOR SUMMARY STATEMENT	[Remarks, Comments & Opportunity for Improvements]
	<p>a) They rendered full cooperation during the interview as they do not appear to hide anything behind on being questioned in particular pertaining to MSPO requirements</p> <p>b) The conducive working environment, better salary offered, free facilities & amenities provided attract them stay longer with the company</p> <p>c) As an opportunity for improvement, the estate management should increase the frequency of training, briefing and / or demonstration so as to update them pertaining on MSPO requirements and employees' welfare.</p>	

NAME OF AUDITOR:

Date:

11 09 2024

Martin Kusong (LA)

5.	OFFICIAL ACKNOWLEDGEMENT OF ASSESSMENT FINDINGS	
5.1.	Lead Auditor: Summary Statement & Certification Recommendation	
	Summary Statement:	The audit team concludes that the organization had fulfilled and complied with the requirements of the MS 2530-3:2013 standard and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope, and the organization's policy and objectives. It is to be noted that site management of the VFSB is well managed and generally it conformed and complied with requirements of the MSPO Standards.
	Certification Recommendation:	The audit team recommends that, MSPO Recertification be <input checked="" type="checkbox"/> MAINTAINED and / or <input checked="" type="checkbox"/> GRANTED to VERTICAL FUSION SDN BHD
	Name:	Martin Kusong Date: 16 09 2024
	Signature	

5.2.	Management Unit Representative	Acceptance of the Report
	Job Title: Director	Name: Chan Kam Hiong Date: 17 09 2024



This is to acknowledge and confirm the audit visits / assessments described in this Report and the acceptance of the contents and findings in the said Audit Report.

6. CERTIFICATION DECISION

6.1. Peer Reviewers Decision Date of Review: 17 09 2024 **Applicable for Initial Certification & Recertification only**

Peer Reviewer 1: **Support and highly recommended. No issue**
(HYN)

Peer Reviewer 2: **Support the recommendations made by the Audit Team**
(ISIS)

6.2. CDP: Certifier Decision Name: Maxwell S. Landong Date: 18 09 2024

I confirm that I have examined thoroughly all contents of the Report in its' entirety. To the best of my knowledge the information and conclusions included in this report have been prepared in compliance with and fulfilled the Standard's requirements; and done in good faith and that the Lead Auditor recommendations had been based upon these informations.

I, hereby confirm the Recertification Cycle 2 of **Vertical Fusion Sdn Bhd** under the Standard **MSPO MS2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders**.

6.3. Certification Approval by Executive Chairman, KRMB Date: 17 09 2024

KRMB Management hereby approved of:

☒ **Issuance of the certificate.**

☐ Issuance of the certificate as soon as implementation of corrective action(s) has been demonstrated.

☐ Maintenance of the certificate.

☐ Maintenance of the certificate as soon as implementation of corrective action has been demonstrated.

7. LIST OF APPENDIX / ATTACHMENTS

A. Geo – coordinates:

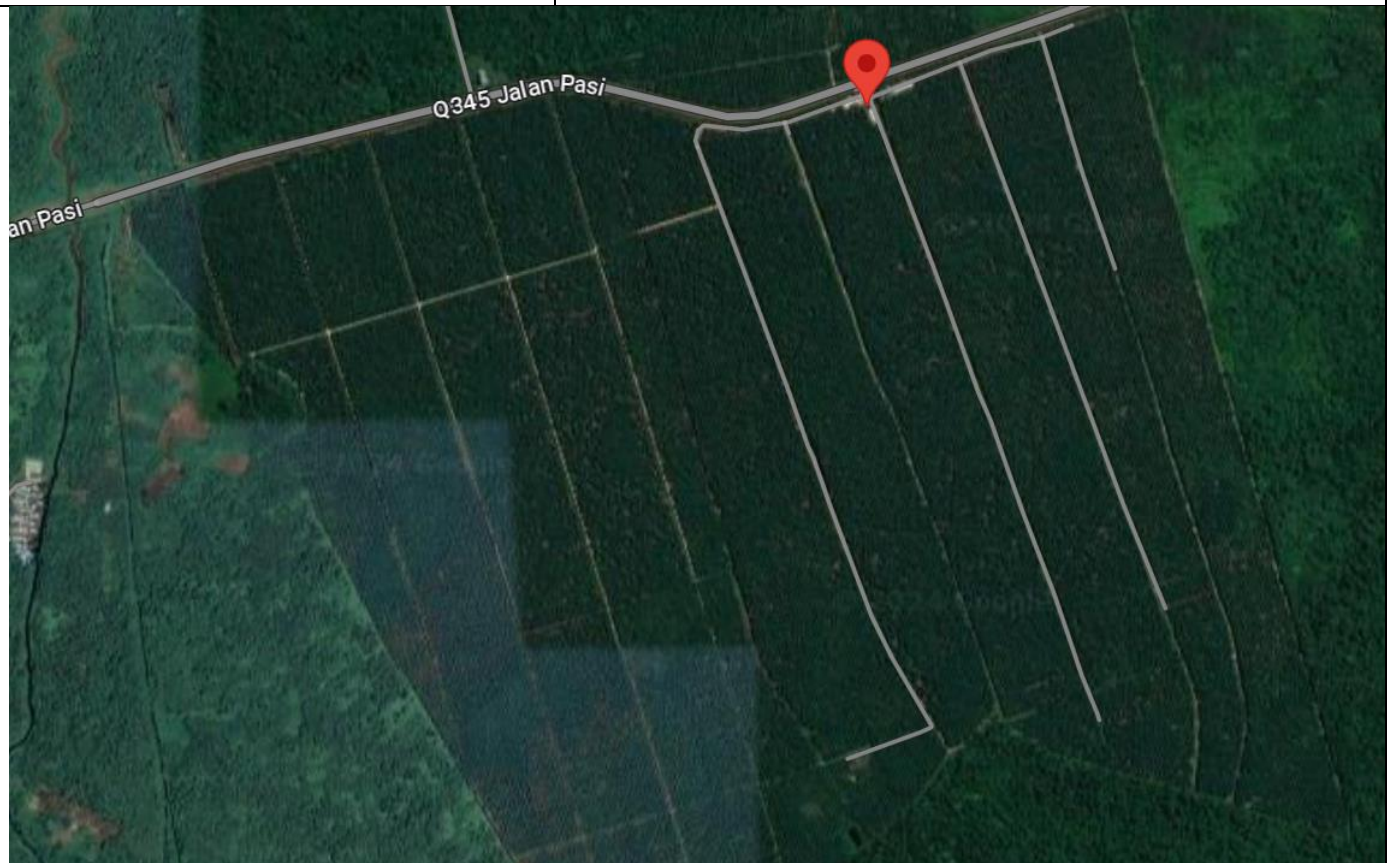
N2.145307, E110.600657

B. Aerial Mapping and Perimeter Map

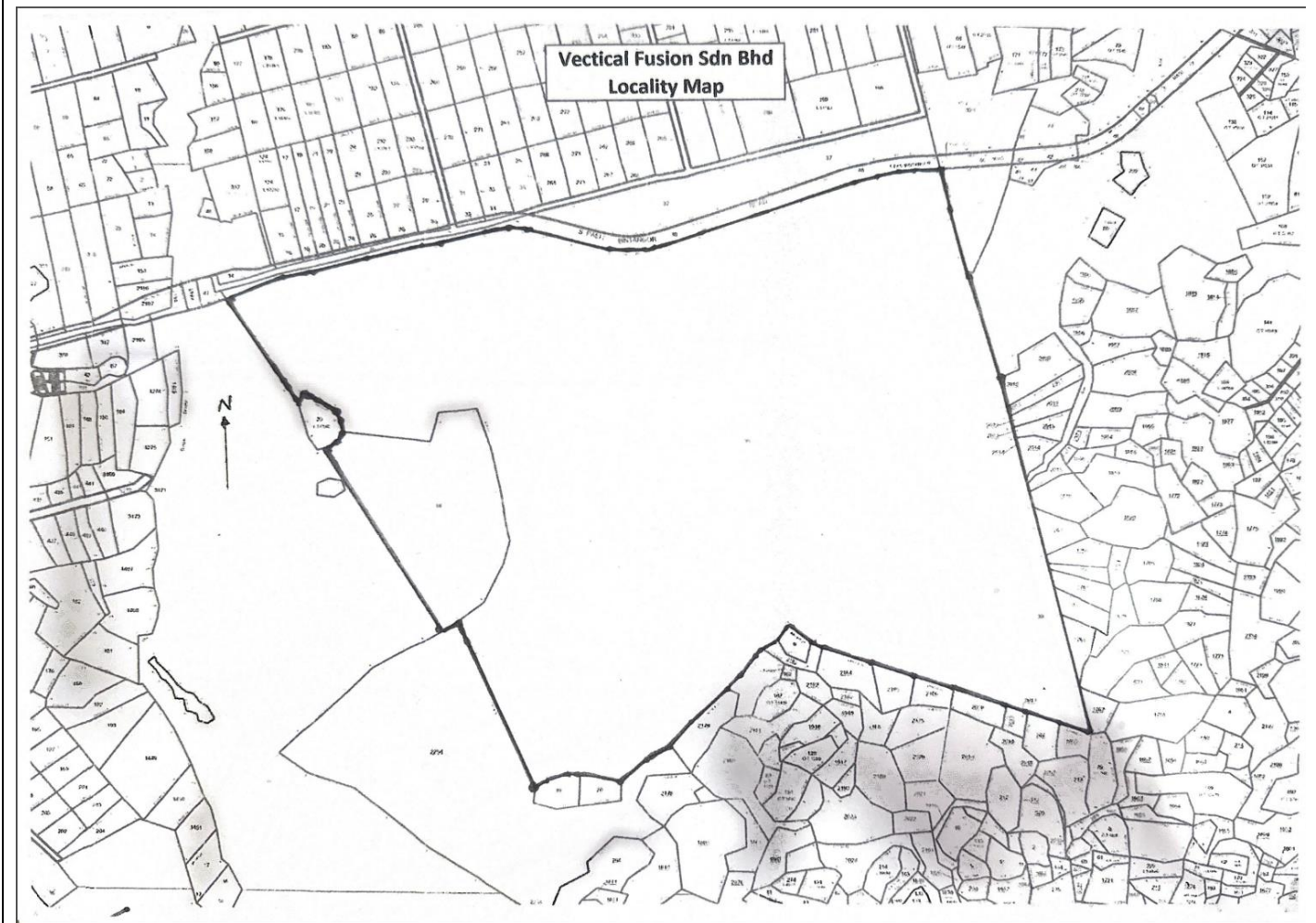


A. Google Location Map

Geo – coordinates: N2.145307, E110.600657



B. Aerial Mapping & Perimeter Map – Vertical Fusion Sdn Bhd



- END OF REPORT -