



REHPRO CERTIFICATION SDN BHD (1150425-P)

Lot B5- 2C, Tingkat 5, Blok B, Peti Surat 16, Bangunan KWSP,
88598, Kota Kinabalu, Sabah

Tel: 088 222320

Fax: 088 222420

E-mail: rehprogroup@gmail.com

Website: www.rehprocertification.com.my

Date: 09/12/2025**Ref. no.:** MSPO/2025/25**To:** Relevant Stakeholders of **Muhibbah Group**

Dear Stakeholders,

INVITATION TO COMMENT ON MSPO MS 2530:2022 CERTIFICATION AUDIT OF MUHIBBAH GROUP

MUHIBBAH GROUP has commissioned REHPRO CERTIFICATION SDN. BHD to conduct the audit and certification of its Management Unit in accordance with the Malaysian Sustainable Palm Oil (MSPO) standard, MS 2530:2022. This Malaysian Standards along the oil palm value chain covering the operations of oil palm cultivation, fresh fruit bunches (FFB) processing facilities, crude palm oil (CPO), palm kernel (PK) and other oil palm products processing facilities as well as supporting activities such as transportation and trading of oil palm products. The sustainable principles and criteria covered in the Malaysian Standard MS 2530:2022 comprise of the following:

- Management Commitment & Responsibility
- Transparency
- Compliance to Legal Requirements
- Responsibility to Social, Health, Safety & Employment Condition
- Environment, Natural Resources, Biodiversity & Ecosystem Services

The management unit details and audit information are as follows: -

1.	Name Of Management Unit	:	<u>MUHIBBAH GROUP</u>	
2.	Audit Commencing Date	:	<u>11/01/2026</u>	
3.	Audit End Date	:	<u>14/01/2026</u>	
4.	Location of Audit	:	<u>Kudat, Sabah, Kota Marudu, Sabah, Pitas, Sabah</u>	
5.	Total Area of Audit Site	:	<u>-</u>	
6.	Standard(s) Used	:	MS2530-4-3:2022	
7.	Audit Team Members	:	Mohd Sarif bin Mukhtar	Lead Auditor
			Jake Joseph	Auditor

In connection with the above, we kindly invite you to provide feedback on any of the mentioned issues by returning the attached reply form by **11/01/2026**. If needed, the audit team will arrange a meeting and phone discussion during or before the on-site audit for further clarification. Please rest assured that any information shared will be treated confidentially, and disclosure will only occur with your prior consent.

If you have any complaints regarding the audit or wish to appeal or dispute the audit team's decision, we have processes and procedures available on our website at www.rehprocertification.com.my.

Thank you for your attention, and we look forward to your response.

Yours sincerely,

Haris bin Tupang @ Thomas
Director



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REPLY FORM

Attention:

FEEDBACK ON MSPO AUDIT AT:

I refer to your letter dated _____ for the MSPO audit at the above audit site. I would like to confirm that:

☐ I have no issues to be raised against the audit site☐ I have the following issues against the audit site☐ Issues related to legal compliance Please elaborate:☐ Issues related to social aspect Please elaborate:☐ Issues related to environment Please elaborate:☐ Issues related to health & safety Please elaborate:☐ Others Please elaborate:☐ I would like RCSB's audit team to arrange discussion with the following person for further details

Name : _____

Position : _____

Contact no. : _____

Email address : _____

Thank you

Yours sincerely,

Name:
Email Address:
Tel No.:

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Tarikh: 09/12/2025**No. Rujukan:** MSPO/2025/25**Kepada:** Pihak Berkepentingan untuk **Muhibbah Group**

Kepada Pihak yang berkaitan,

JEMPUTAN UNTUK MENGULAS AUDIT PENSIJILAN MSPO MS 2530:2022 MUHIBBAH GROUP

MUHIBBAH GROUP telah melantik pihak **REHPRO CERTIFICATION SDN. BHD** untuk menjalankan audit dan pensijilan untuk unit pengurusan yang mengikut piawaian yang ditetapkan oleh *Malaysia Sustainable Palm Oil* (MSPO), MS 2530:2022. Standard Malaysia ini merangkumi rantai nilai kelapa sawit yang meliputi Operasi Penanaman Kelapa Sawit, Kemudahan Pemprosesan Tandan Buah Segar (FFB), Minyak Sawit Mentah (MSM), Isirong Sawit (PK) dan Kemudahan Pemprosesan Produk Kelapa Sawit lain serta aktiviti sokongan seperti pengangkutan dan perdagangan hasil kelapa sawit. Prinsip dan kriteria mampan yang diliputi dalam Piawaian Malaysia MS 2530:2022 terdiri daripada yang berikut: -

- Pengurusan Komitmen & Tanggungjawab
- Ketelusan
- Pematuhan Terhadap Tuntutan Undang-Undang
- Tanggungjawab Terhadap Aspek Sosial, Kesihatan, Keselamatan & Kondisi Pekerja
- Alam Sekitar, Sumber Asli, Biodiversiti & Perkhidmatan Ekosistem

The management unit details and audit information are as follows: -

1. Name Of Management Unit	: MUHIBBAH GROUP				
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3. Audit End Date	: 14/01/2026				
4. Location of Audit	: Kudat, Sabah, Kota Marudu, Sabah, Pitas, Sabah				
5. Total Area of Audit Site	: -				
6. Standard(s) Used	: MS2530-4-3:2022				
7. Audit Team Members	<table border="1"> <tr> <td>Mohd Sarif bin Mukhtar</td><td>Lead Auditor</td></tr> <tr> <td>Jake Joseph</td><td>Auditor</td></tr> </table>	Mohd Sarif bin Mukhtar	Lead Auditor	Jake Joseph	Auditor
Mohd Sarif bin Mukhtar	Lead Auditor				
Jake Joseph	Auditor				

Sehubungan dengan perkara di atas, kami dengan hormatnya menjemput anda untuk memberikan maklum balas tentang mana-mana isu yang dinyatakan dengan mengembalikan borang jawapan yang dilampirkan selewat-lewatnya pada **11/01/2026**. Sebarang maklumat yang dikongsi akan dirahsiakan, dan pendedahan hanya akan berlaku dengan kebenaran pihak tuan/puan terlebih dahulu.

Jika anda mempunyai sebarang aduan mengenai audit atau ingin membincangkan Keputusan audit, kami mempunyai proses dan prosedur yang tersedia di laman web kami di www.rehprocertification.com.my.

Terima kasih atas perhatian anda, dan kami mengharapkan maklum balas anda.

Sekian,

Haris bin Tupang @Thomas
Pengarah



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BORANG MAKLUM BALAS

Perhatian:

MAKLUM BALAS AUDIT MSPO DI

Saya merujuk kepada surat bertarikh _____ untuk audit MSPO di kawasan seperti di atas. Saya ingin mengesahkan bahawa:

☐ Saya tidak mempunyai isu untuk dibangkitkan terhadap audit yang akan dijalankan

☐ Saya mempunyai isu-isu berikut terhadap audit yang akan dijalankan

☐ Isu berkaitan pematuhan
undang-undang

Sila Huraikan:

☐ Isu berkaitan aspek sosial

Sila Huraikan:

☐ Isu berkaitan alam sekitar

Sila Huraikan:

☐ Isu berkaitan kesihatan dan
keselamatan

Sila Huraikan:

☐ Lain-lain

Sila Huraikan:

☐ Saya ingin membuat perbincangan antara pasukan audit RCSB dengan pihak berikut untuk lebih lanjut:

Nama : _____

Jawatan : _____

No. Tel : _____

Emel : _____

Thank you

Yours sincerely,

Nama:

Emel:

No. Tel:

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Distribution List/ Senarai Edaran:

1. Government Related Agencies
 - Department of Occupational Safety and Health (DOSH)
 - Environment Protection Department (EPD)
 - Malaysian Palm Oil Board
 - Local Police
 - Department of Immigration
2. Local NGOs
 - World Wide Fund for Nature (WWF)
 - Sabah Environmental Protection Agency (SEPA)
 - Borneo Resources Institute Malaysia (BRIMAS)
 - Sabah Wetlands Conservation Society (WCS)
 - Partners of Community Organizations in Sabah (PACOS Trust)
3. Local Communities
4. Neighbouring Estates & Mills
5. Employees / Organization Representatives
6. Contractors / Suppliers



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LIST OF STAKEHOLDERS

Estate/Mill : _____

Audit Date : _____

Category 1: Government Related Agencies (e.g. Department of Safety & Health (DOSH), Environment Protection Department (EPD), Malaysian Palm Oil Board (MPOB), PDRM, Department of Immigration etc.)			
No.	Name/Agency	Address	Tel. No / Email
Category 2: Non-Government Organizations (NGOs) (e.g. World-Wide Fund for Nature (WWF), Sabah Environmental Protection Agency (SEPA), Borneo Resources Institute Malaysia (BRIMAS), Sabah Wetlands Conservation Society (WCS), Partners of Community Organizations in Sabah (PACOS Trust) etc.)			
No.	Name/Agency	Address	Tel. No / Email
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No.	Name/Agency	Address	Tel. No / Email
Category 4: Neighbouring Estates & Mills			
No.	Name/Agency	Address	Tel. No / Email
Category 5: Employees / Organization Representatives			
No.	Name/Agency	Address	Tel. No / Email
Category 6: Contractors / Suppliers			
No.	Name/Agency	Address	Tel. No / Email