



# MSPO CERTIFICATION SUMMARY REPORT

TOPAZ EMAS SDN. BHD.

SURVEILLANCE 02

Remote Audit Date: 05/08/2021 – 06/08/2021

TUV NORD (Malaysia) Sdn Bhd  
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# MSPO Certification Summary Report

Company Name: Topaz Emas Sdn. Bhd.

Certifying Unit: Topas Emas Sdn. Bhd

Client Number: 92-125

Audit Type: ASA 02

Mode of Audit: Remote



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### Abbreviations

<b>CHRA</b>	Chemical Health Risk Assessment
<b>CPO</b>	Crude Palm Oil
<b>CSR</b>	Corporate Social Responsibility
<b>DOE</b>	Department of Environment
<b>EFB</b>	Empty Fruit Bunch
<b>EIA</b>	Environment Impact Assessment
<b>FFB</b>	Fresh Fruit Bunch
<b>GMP</b>	Good Milling Practices
<b>GPS</b>	Global Positioning System
<b>ISO</b>	International Standard Organisation
<b>MPOB</b>	Malaysian Palm Oil Board
<b>MPOCC</b>	Malaysia Palm Oil Certification Council
<b>MSPO</b>	Malaysia Sustainable Palm Oil
<b>NC</b>	Non Conformity
<b>OSH</b>	Occupational Safety and Health
<b>P&amp;C</b>	Principle and Criteria
<b>PK</b>	Palm Kernel
<b>POME</b>	Palm Oil Mill Effluent
<b>PPE</b>	Personal Protective Equipment
<b>RSPO</b>	Roundtable Sustainable Palm Oil
<b>RTE</b>	Rare, Threatened and Endangered Species
<b>SA8000</b>	Social Accountability 8000
<b>SDS</b>	Safety Data Sheet
<b>SIA</b>	Social Impact Assessment
<b>SOP</b>	Standard Operating Procedure
<b>WHO</b>	World Health Organization

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## 1. INTRODUCTION

Topaz Emas Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit for its palm oil mill according to MS 2530-4:2013 Part 4 General principles for palm oil mills.

### 1.1. Objective

The objective of this surveillance audit is to assess palm oil mill by an independent certification body with the aim for compliance of the standards.

### 1.2. Scope

The certification is based on the documentation established by Topaz Emas Sdn. Bhd.

The supporting documents provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information are reviewed against the requirements and criteria based on MS 2530-4:2013 Part 4 General principles for palm oil mills. TUV NORD Malaysia has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references are used as part of the assessment; the compliance of the requirements of the guidelines applied are checked.

1. Malaysian Sustainable Palm Oil Part 4: General Principles for Palm Oil Mill audit guidance;
2. Palm Oil Supply Chain Traceability Requirements

### 1.3. Appointment and Qualification of team members

The audit team appointed consists of the team leader and one team member. The team contributes to the review of documents, assessment of the project activity and preparation of this report.

#### Qualification of the Lead Auditor: Mohamad Norhisham Bin Mohd Salleh

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or	Graduate in Applied Science (Major In Agrobiology).

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Requirement	Qualifications
vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	5 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors.
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified and appointed as lead auditor for MSPO scheme.
Good Milling Practices. Palm oil milling working experience or auditing experience	5 years working experience in oil palm plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed ISO 9001:2015 Lead Auditor course.
Health and safety auditing on the mill processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed ISO 45001:2018 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with mill processes and activities. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed ISO 14001:2015 Lead Auditor course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

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### Qualification of Team Members

Requirement	Assessor	Qualification	Compliance
<p>Post-secondary education, college or university diploma / degree in one of the following</p> <ul style="list-style-type: none"> <li>i) Agriculture;</li> <li>ii) Science &amp; Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,);</li> <li>iii) Engineering, Process Technology;</li> <li>iv) Energy Management, Quality Management;</li> <li>v) Social Sciences and/or Anthropology;</li> <li>vi) Business Management; or</li> <li>vii) Other relevant related fields</li> </ul>	Mohd Nur Amin Bin Mohd Halim	Graduate in Office Management & Technology.	Yes
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Mohd Nur Amin Bin Mohd Halim	6 years 10 months of working experience in both upstream & downstream division on managing sustainability of oil palm industry.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Mohd Nur Amin Bin Mohd Halim	Successfully completed MS2530 series of standards for Lead Auditors.	Yes
Conducted a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Mohd Nur Amin Bin Mohd Halim	Qualified as auditor based on audit log.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Mohd Nur Amin Bin Mohd Halim	6 years 10 months of working experience in both upstream & downstream division on managing sustainability of oil palm industry.	Yes

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Requirement	Assessor	Qualification	Compliance
Good Milling Practices. Palm oil milling working experience or auditing experience	Mohd Nur Amin Bin Mohd Halim	6 years 10 months of working experience in both upstream & downstream division on managing sustainability of oil palm industry.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Mohd Nur Amin Bin Mohd Halim	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.	Yes
Health and safety auditing on the mill processes and activities  Or  Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Mohd Nur Amin Bin Mohd Halim	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.	Yes
Workers welfare and social auditing experience  or  Successfully attended SA8000 or related social or ethical accountability codes	Mohd Nur Amin Bin Mohd Halim	Successfully completed Basic SA 8000 training	Yes
Environmental and ecological auditing or experience with mill processes and activities.  or  Successfully completed Environmental Management Systems ISO 14001 standard	Mohd Nur Amin Bin Mohd Halim	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Mohd Nur Amin Bin Mohd Halim	Able to communicate in Bahasa Malaysia and English.	Yes

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## 2. METHODOLOGY

The audit approach consists of the following steps:

- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews with operational personnel, stakeholders and its contractors; review of documentation;
- Reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Final approval, certification decision and issuance of certificate.

### Surveillance Audit:

Surveillance audit conducted remotely on 05/08/2021 – 06/08/2021 covering the following activities but not limited to below:

Remote:

- Confirmation of the appropriate interactive communication tools as describe in IAF MD4
- Virtual Review of documentation established but not limited to below
  - Policies
  - Mill location map
  - Land title(s) – for standalone mills
  - Standard Operating Procedures including Mill Operation Manual
  - Work Flow Charts
  - Management Plans
  - Operating licenses and approvals
  - Operating records
  - Training records
  - Applicable Legislation Documents
- Virtual inspection, observations and inspection of mill facilities and activities
- Virtual interview operation personnel, oprators for understanding for the work assigned;



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- Reviewed revised and updated documentation established and implemented;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised in last audit;
- Assessment reporting;

### Remote Assessment

The audit of the mill is conducted according to the MS 2530-4: 2013 Part 4: General principles for palm oil mills.

The methodology for collection of objective evidences by means of virtual site inspections, observation of tasks and processes; interview workers and operation personnel, review of documentation and data. Checklists and questionnaires are used to guide the collection of information.

This remote audit is conducted in accordance to MPOCC Updated Circular (22 March 2021) Guidance on Remote Audits due to Covid-19 Pandemic on travelling restrictions.

The remote audit follow the IAF MD4:2018 and as guided by the ISO 9001 Auditing Practices Group Guidance on Remote Audits

The communication tool applied for remote audit is Google meet, WhatsApp and Telephone.

### Non-conformance:

On the basis of the desk review, evidences presented during the audits as well as from the onsite visits non-conformance (NC) Major, Minor and Opportunity for Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded with 60 days from closing date of audit. For minor non-conformances and action plan to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be reviewed and verified during the next audit.

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## 3. ORGANISATION INFORMATION

Topaz Emas Sdn. Bhd. is located at Lot 1597, 40KM, Jalan Taiping / Bruas, 34800 Trong, Perak.

The mill began operation in August 1988 with an operating capacity of 20 MT per hour. In 2013 it was upgraded to 70 MT per hour operating capacity. In 2020 it was upgraded to 90 MT per hour operating capacity.

Name of Mill	Location	Coordinates
Topaz Emas Sdn Bhd	Lot 1597, 40KM, Jalan Taiping / Bruas, 34800 Trong, Perak	4.55223° N, 100.72530° E

### 3.1. Production volume

Volume for the past year Jan 2020 to Dec 2020			Actual volumes Jan 2021 to Jun 2021			Projected volume July 2021 to Dec 2021		
FFB	CPO	PK	FFB	CPO	PK	FFB	CPO	PK
238,077.91	43,161.15	14,184.04	156,247.45	28,671.55	9,605.40	138,000.00	28,380.00	8,280.00

### 3.2. Maps of Mill Location





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### 4. CERTIFICATION ASSESSMENT

#### 4.1. ASA 02

The objective of the audit is to assess the activities of the mill are in compliance with MS 2530-4: 2013 Part 4: General principles for palm oil mills.

##### 4.1.1. Surveillance Audit:

The surveillance audit is conducted on 05/08/2021 to 06/08/2021.

During the last surveillance audit, there are 6 Opportunities for Improvement (OFI) are raised

During this audit, the opportunities for improvement raised in the last audit, the audit team has review by means of inspection of mill conduct interviews, review and verify documents that are established, corrected and implemented appropriately by the mill management. The corrective measures implemented could be verified as appropriate.

For details of the assessment, refer summary of assessment for each indicator in section 4.3 of this report.

The number of audit findings raised in this audit refer to Section 4.6 of this audit report.

#### 4.2. Stakeholders' Consultation

According to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit of the management unit, the CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

Therefore, there is no physical stakeholders consultation conducted for this surveillance audit

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### 4.3. Summary of Findings

Principle and Criteria Assessment Summary	
<p>The assessment team conducted a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits where all criterions will be assessed. Evidences are sought for conformity with the MSPO 2530-4. The summary of the assessment can be seen below, where the "Findings/Comments" column reflects the findings in accordance with each indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below</p>	

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>TESB established MSPO Policy dated 01/04/2019 sign by Company Director.</p> <p>During remote photo review MSPO Policy is display at mill notice board.</p> <p>Policies training for workers and staff conducted on 09/03/2021</p> <p>Interviewed workers by phone call informed they are briefed on MSPO policy and its requirements.</p>	Yes
4.1.1.2	<p>TESB MSPO policy dated 01/04/20219 describe:</p> <p>TESB committed to provide adequate resources towards sustainability of palm oil business by implementing MPSO system and continuous improvement on sustainability development.</p> <ul style="list-style-type: none"> <li>- Management commitment and responsibility</li> <li>- Transparency</li> <li>- Compliance to legal requirement</li> <li>- Social responsibility, health, safety and employment conditions</li> <li>- Environment, natural resources</li> <li>- Best practices.</li> </ul>	Yes
4.1.2.1	<p>TESB established SOP for internal audit document number MP 01, issue revision 1/1 dated 15/11/2018.</p> <p>The procedure describes the audit will be conducted at least once a year before third party external audit.</p> <p>Latest internal audit conducted dated 29/05/2021. There is one minor and two OFI raised during the internal audit.</p>	Yes
4.1.2.2	<p>TESB conducted internal audit on 29/05/2021.</p> <p>Internal audit conducted covered all elements of MSPO requirements. The internal audit checklist is following MSPO principles and criteria.</p>	Yes
4.1.2.3	<p>TESB conducted management review meeting on 03/07/2021. Internal audit results and action plan included in the agenda.</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.3.1	<p>TESB established SOP Management Review document number, MP 02, issue revision 1/1/ dated 15/11/2018.</p> <p>The SOP describes the frequency of management review is at least once annually.</p> <p>Latest management review conducted on 03/07/2021 with agenda as follows:</p> <ol style="list-style-type: none"> <li>1. Actions of previous meeting</li> <li>2. MSPO certification status</li> <li>3. Manual, Policy and procedure status</li> <li>4. Results of internal audits</li> <li>5. Preventive and corrective action status</li> <li>6. Recommendation for improvement.</li> </ol>	Yes
4.1.4.1	<p>TESB established Continuous Improvement Plan 2021.</p> <p>The CIP includes social, environment, operation and safety and health.</p> <p>CIP established describes:</p> <ol style="list-style-type: none"> <li>1. Objectives / focus / areas / goals</li> <li>2. Strategies and activities</li> <li>3. Resources and support</li> <li>4. Person in charge</li> <li>5. Timeline.</li> <li>6. Completion</li> <li>7. Measure of success</li> <li>8. Results</li> <li>9. Remark</li> </ol> <p>Example:</p> <p>Objective: Pollution control devise –Electrostatic Precipator (ESP)</p> <p>Strategy: Removing particles and smoke from gas steam using an electrostatic charge</p> <p>Activity: Plan, survey the quotation and engage contractors.</p> <p>Resource: Budget for allocation in Capital Expenditure</p> <p>PIC: HQ and HR</p> <p>Timeline: On going</p> <p>Completion: 2021</p> <p>Positive: Reduction on air pollution</p>	Yes

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<b>Principle 1: Management Commitment &amp; responsibility</b>		
Indicator	Summary of Assessment	Compliance
	Result: Shall be access on daily basis Remark: Nil.	
4.1.4.2	<p>TESB established Procedure for New technology Implementation dated 01/08/2021.</p> <p>The procedures describes:</p> <ol style="list-style-type: none"> <li>1. Evaluation for new technology.</li> <li>2. Survey</li> <li>3. Key project information and implementation</li> <li>4. Work progress</li> <li>5. Commissioning.</li> </ol> <p>Phone call interviews with mill employees informed they had been briefed on new technology procedure dated 09/03/2021.</p>	Yes

<b>Principle 2: Transparency</b>		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>TESB established list of stakeholders dated 30/08/2019 includes contractors, suppliers, local communities, government agencies and NGOs.</p> <p>Stakeholder's consultation conducted on 01/07/2021 via email to the stakeholders to gain feedback on MSPO requirements.</p> <p>Communication letter to stakeholders is review and has been acknowledge by the stakeholders.</p> <p>During document review, sighted the feedback forms from stakeholders are maintained.</p>	Yes
4.2.1.2	<p>TESB establish list of public and confidential documents dated 17/06/2019.</p> <p>Public available:</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Annual stakeholders meeting</li> <li>2. Complaint and grievance records</li> </ol> <p>Confidential:</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Land titles</li> <li>2. Standard operating procedures</li> </ol>	Yes



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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.2.1	<p>TESB establish SOP for Communication document no: SOP-MP5-Management Procedure/5 dated 15/11/2018, revision 1/1.</p> <p>The SOP states the period to solve the request from stakeholders is within 2 weeks.</p> <p>Stakeholder's consultation conducted on 01/07/2021 via email includes information on TESB communication procedure.</p> <p>Phone interview with sampled workers informed they are briefed of company policies and information displayed at mill notice board.</p>	Yes
4.2.2.2	<p>TESB appoints Mill Manager as the person in-charge of consultation and communication dated 01/04/2019.</p>	Yes
4.2.2.3	<p>TESB established list of stakeholders dated 30/08/2019 includes contractors, suppliers, local communities, government agencies and NGOs.</p> <p>Stakeholders consultation conducted on 01/07/2021 via email to the stakeholders to gain feedback on MSPO requirements.</p> <p>During remote documents review sighted feedback input from stakeholders regarding company compliance and obligation towards MSPO requirements is recorded and maintained.</p>	Yes
4.2.3.1	<p>TESB established SOP Traceability, document no. SOP-MP10-Management Procedure /10 dated 15/11/2018 and revision 1/1.</p> <p>SOP describes;</p> <ol style="list-style-type: none"> <li>1. Person in charge for oversee the traceability process.</li> <li>2. Sequence of traceability from receiving of FFB until dispatch of CPO and PK.</li> </ol> <p>Documents of receiving FFB:</p> <ul style="list-style-type: none"> <li>- Delivery ticket / dispatch slip from supplier</li> <li>- Weighbridge ticket from Topaz Emas</li> </ul> <p>Documents of delivering CPO &amp; PK:</p> <ul style="list-style-type: none"> <li>- Weighbridge ticket, CPO &amp; PK dispatch note.</li> </ul>	Yes
4.2.3.2	<p>TESB conducted internal audit on 29/05/2021 as mechanism for traceability inspection.</p> <p>Results of internal audit on traceability is review and no findings raised.</p>	Yes
4.2.3.3	<p>TESB appointed Admin Clerk as person in charge for traceability dated 01/04/2019.</p>	Yes
4.2.3.4	<p>TESB established monthly records of storage, sales and delivery.</p> <p>Weighbridge tickets from FFB supplier is review. The weighbridge ticket is consist of the following;</p>	Yes



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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> <li>- MPOB license, ticket no, date, vehicle no, product and weight. Weighbridge ticket for PK dispatch is review that consists following information:</li> <li>- Date, ticket no, date, vehicle no, contract no, product and weight.</li> </ul> <p>All weighbridge tickets are documented and well maintained.</p> <p>Example:</p> <p>Record of incoming FFB dated 05/08/2021 is available. Supplier delivery note number is the unique identification number captured in weighbridge ticket.</p>	

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>TESB established List and Summary of Applicable Laws and Regulations, Doc No.: TESB/MSPO-P3/01, Rev.02 updated 10/07/2021.</p> <p>From document review, of legal documents:</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Occupational Safety and Health Act 1994(Act 514)</li> <li>2. Minimum Wage Order (Amended) 2020</li> <li>3. Employment Insurance System Act 2017</li> <li>4. Prevention and Control of Infectious Disease 1988 (Act 342).</li> </ol> <p>From document review of the licenses and permits master list updated 14/07/2021.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. MPOB license no. 500103204000 valid until 28/02/2022.</li> <li>2. DOE Kebenaran Bertulis - Wastewater discharge permit license no. 004207 valid until 30/06/2022.</li> <li>3. Suruhanjaya Tenaga permit no.2019/02186 valid until 29/07/2022.</li> <li>4. Diesel storage permit no.A033450 for 9,000 litre skid tank valid until 04/06/2022</li> <li>5. Fire Certificate valid until 23/06/2022.</li> <li>6. Steam Engineer certificate no.097/2016 issued dated 20/06/2016.</li> </ol>	Yes
4.3.1.2	<p>TESB established List and Summary of Applicable Laws and Regulations, Doc No.: TESB/MSPO-P3/01, Rev.02 dated 10/07/2021.</p> <p>From document review of the list included summary of related laws and its requirement applicable for mill operations.</p>	Yes
4.3.1.3	TESB updated list of legal documents on 10/07/2021.	Yes

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<b>Principle 3: Compliance to legal requirements</b>		
Indicator	Summary of Assessment	Compliance
	<p>Latest updated list of legal documents includes:</p> <p>Example:</p> <p>Prevention and control of Diseases Act 1988 (First scheduled Amendment 2020)</p>	
4.3.1.4	TESB appoint the mill secretary as person in charge to update legal documentation as and when any updates or changes required.	Yes
4.3.2.1	<p>TESB located on Mukim Sungai Tinggi, Larut and Matang District.</p> <p>There are 11 land titles available.</p> <p>Type of land title: Grant and Leased</p> <p>The purpose of land title varies for industrial, agricultural and commercial usage.</p> <p>Remotely reviewed the estate map and summary of land titles verify the location of TESB.</p> <p>Document review sighted land titles are in progress of application changes and paid for the conversion from 'Tanaman Komersial Getah' to 'Perusahaan Berat' on 25/06/2020.</p>	Yes
4.3.2.2	<p>TESB land titles are grant or leased issued by Larut, Matang District Office.</p> <p>Review the summary of land titles, all grants are legally owned by Topaz Emas Sdn Bhd.</p>	Yes
4.3.2.3	<p>TESB land titles are grant or leased issued by Larut, Matang District Office.</p> <p>The land titles include a map with boundary markers.</p> <p>The mill facilities are within the boundaries of all the land titles.</p>	Yes
4.3.2.4	TESB land titles are issued by District Office of Larut Matang. Therefore, no FPIC required.	Yes
4.3.3.1	TESB land titles are issued by Larut Matang District office. There are no customary land titles,	Yes
4.3.3.2	TESB land titles are issued by Larut Matang District office and are not customary land	Yes
4.3.3.3	TESB land titles are issued by Larut Matang District office and not customary land. Therefore, no FPIC required.	Yes

<b>Principle 4: Social Responsibility, health, safety and employment conditions</b>		
Indicator	Summary of Assessment	Compliance
4.4.1.1	TESB updated Social Impact Assessment dated 19/07/2021.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The SIA involved assessment for internal dated 02/07/2021 – 03/07/2021 and external stakeholders dated 01/07/2021.</p> <p>The SIA conducted includes positive and negative impacts:</p> <p>Example:</p> <p>Positive: Better road condition (maintained by mill).</p> <p>Promote action: Road repairs and upkeep maintenance.</p> <p>Person in charge: Mill Manager</p> <p>Time frame: Continuous improvement and allocated under budget 2021.</p> <p>Negative: Contamination from palm oil waste and air pollution.</p> <p>Mitigation: Establishment of Pollution Control Device-Electrostatic Precipitator</p> <p>Person in charge: HQ and Mill Manager</p> <p>Timeframe: 2021.</p> <p>The SIA summary impact includes feedback from the internal and external stakeholders are separated into positive and negative impact for action plan and monitoring purposes.</p>	
4.4.2.1	<p>TESB established SOP complaint and grievances, policy no: SOP-MP4-Management Procedure/4, issue no 2, revision 01, dated 15/11/2018.</p> <p>Photo review of complaint form sighted at office notice board.</p> <p>Review on complaints records, there is no complaint and grievances as at audit date.</p>	Yes
4.4.2.2	<p>TESB established SOP complaint and grievances, policy no: SOP-MP4-Management Procedure/4, issue no 2, revision 01, dated 15/11/2018.</p> <p>The SOP describe committee will conduct meeting within 14 days after received the complaint. Committee resolve the complaint after meeting two to four weeks.</p> <p>Photo review of complaint form sighted at mill office and can be accessible by internal and external stakeholders.</p>	Yes
4.4.2.3	<p>TESB established complaint form.</p> <p>Photo verification and phone call interview with workers informed the complaint and grievance forms and box are placed at mill office that can be access by workers and stakeholders.</p>	Yes
4.4.2.4	<p>TESB conducted awareness on complaint and grievance procedure to internal and external stakeholders.</p> <p>Example:</p> <p>Complaints and grievance training for mill workers conducted on 09/03/2021.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment	Compliance	
	<p>Stakeholder's consultation conducted on 01/07/2021 by email. Feedback from stakeholders are recorded and available.</p> <p>Interviewed workers by phone call informed they are briefed on complaint and grievance procedure.</p>		
4.4.2.5	<p>TESB established complaint form for workers and external parties.</p> <p>Remote document verify, TESB has maintained records from 2019 to 2020.</p> <p>Review of complaint records there are no complaints lodged by workers and external parties.</p>	Yes	
4.4.3.1	<p>TESB contributes to local development.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Provide job opportunity to locals.</li> <li>2. Provide canteen for local business.</li> <li>3. Buy and process local smallholders FFB.</li> </ol>	Yes	
4.4.4.1	<p>TESB established Safety and Health Policy, dated 01/04/2019 sign by Company Director.</p> <p>Safety and health policy training conducted on 19/02/2021.</p> <p>External stakeholder's consultation by email conducted on 01/07/2021 includes awareness on safety and health policy.</p> <p>Interviewed workers by phone call informed they understand and briefed on Safety and Health policy.</p>	Yes	
4.4.4.2	a	<p>TESB established Safety and Health Policy, dated 01/04/2019 sign by Company Director.</p> <p>The Safety and health policy is displayed at the notice board.</p> <p>Safety and Health training conducted on 19/02/201 and record is reviewed.</p> <p>Interviewed workers by phone call informed they are briefed on the COVID-19 and Safety and Health policy.</p>	Yes
	b	<p>TESB established Hazard Identification, Risk Assessment, and Risk Control (HIRARC) for respective operations activities dated 16/04/2021.</p> <p>Example;</p> <ol style="list-style-type: none"> <li>1. Loading ramp</li> <li>2. Laboratory</li> <li>3. Engine room</li> </ol> <p>The HIRARC established includes:</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> <li>1. Work activity</li> <li>2. Hazard category</li> <li>3. Existing control</li> <li>4. Additional control</li> <li>5. Person in charge</li> </ol> <p>Example:                      Work activity: FFB grading at the ramp area.                      Hazard category: Physical (hand injury)                      Existing control: Wearing hand gloves.                      Additional control: Continuous training on SOP and PPEs.                      Person in charge: Grader.</p>	
c. i	<p>TESB established Annual Training Programme for 2021.</p> <p>Training in the programme includes:</p> <ol style="list-style-type: none"> <li>1. OSH policy.</li> <li>2. Mill SOPs.</li> <li>3. Fire drill.</li> </ol> <p>Example of training conducted:</p> <ol style="list-style-type: none"> <li>1. PPE dated 19/02/2021</li> <li>2. Safety policy dated 21/02/2021</li> <li>3. Emergency Respond Plan dated 01/08/2021</li> </ol>	Yes
c. ii	<p>TESB established list of chemical master list which includes all the current chemical stored and used by mill.</p> <p>Example: Hexane, Acetic acid.</p> <p>Photo evidences confirmed copies of SDS available at stores, mill office and updated accordingly.</p>	Yes
d	<p>TESB established Personal Protective Equipment Issuance records.</p> <p>TESB has conducted PPE training for workers dated 19/02/2021.</p> <p>PPE issuance record dated 15/02/2021 for hand gloves and safety helmet is reviewed.</p> <p>Interviewed workers by phone call informed they are provided with PPEs for the assigned task according to HIRARC and CHRA.</p> <p>Interview workers by phone call informed TESB provide PPE such as face mask for safety precaution and prevention from infectious diseases.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
e	<p>TESB established SOP for chemical handlings, issue / revision 01/01 dated 15/11/2018.</p> <p>The SOP describes safe chemical handling practice.</p> <p>TESB provide SDS for handling of chemicals to ensure proper and safe handling and storage.</p> <p>Photo review indicates SDS are located at laboratory and chemical store.</p>	Yes
f	<p>TESB Assistant engineer is appointed as person In charge for safety and health.</p> <p>Remotely review the appointment letter dated 01/04/2019.</p>	Yes
g	<p>TESB conducts Occupational Safety and Health meeting on quarterly basis.</p> <p>The last three quarters meeting held on 29/12/2020, 16/03/2021 and 15/06/2021.</p> <p>Review on Safety and health minutes meeting confirms workers representative are involved in the meeting.</p> <p>Based on interview with mill management and review on safety and health minutes no accident or injury reported in the meeting.</p>	Yes
h	<p>TESB established Emergency Respond Plan (ERP), doc no: ERP-01, revision 2, dated 30/08/2019.</p> <p>The ERP established includes assessment on:</p> <ul style="list-style-type: none"> <li>• Duties of committee member</li> <li>• Scope and objective of ERP</li> <li>• SOP on fire, spillages, tank leaking and pipe burst</li> </ul> <p>Remote document review, TESB conduct ERP Fire SOP training dated 01/08/2021.</p>	Yes
i	<p>First aid training for first aiders conducted by Medical Officer from Jabatan Kecemasan &amp; Trauma, Hospital Taiping.</p> <p>TESB assistant engineer, lab assistant and supervisor are trained as first aiders.</p> <p>Remote photo review confirmed first aid kits are available at labour quarters, operation site and office.</p>	Yes
j	<p>TESB e submitted annual accidents reporting to JKKP dated 19/01/2021.</p>	Yes
4.4.5.1	<p>TESB established Social Policy sign by Company Director dated 01/04/2019.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The policy states treat all relevant and related stakeholders with respect include all level employees, neighboring communities and all relevant parties.</p> <p>Policy training was conducted on 09/03/2021.</p>	
4.4.5.2	<p>TESB established Social Policy sign by Company Director dated 01/04/2019.</p> <p>The policy states on company commitment to ensure no discrimination in all level of workforce and demonstrate equality.</p> <p>Interviewed workers by phone call informed no discrimination occur at the workplace.</p>	Yes
4.4.5.3	<p>TESB established employment agreement for workers in accordance to Employment Act 1955 and Minimum Wage Order 2020.</p> <p>Workers' wages are either RM 1,200.00 per month or RM46.15 per day.</p> <p>The pay slip indicates the workers pay in line with Minimum Wage Order 2020.</p> <p>Phone call interviews with mill workers informed they are briefed on pay rate and mutually agreed with mill management.</p>	Yes
4.4.5.4	<p>TESB has engage a contractor for CPO transporter.</p> <p>TESB monitor the contractor worker wage through payslip provided.</p> <p>Example:</p> <p>Payslip contractor's driver for month of June 2021 sighted the wage paid is based on distance of CPO transported as per agreement between contractor and driver</p>	Yes
4.4.5.5	<p>TESB established updated employees and contractor's workers list dated 15/07/2021.</p> <p>The list includes workers name, nationality, marital status, date of join, date of birth, occupation and wages.</p>	Yes
4.4.5.6	<p>TESB issue employment agreement for both local and foreign workers duly signed by workers and management.</p> <p>Interview by phone call with workers informed they received copy of employment agreement and understand the content of agreement.</p>	Yes
4.4.5.7	<p>TESB use thumbprint system for recording working hours and overtime for staff and workers.</p> <p>Time attendance report for the month of June 2021 sighted that includes the working hours and overtime.</p>	Yes
4.4.5.8	<p>TESB established working hours for mills operation.</p> <p>Shift working hours:</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions												
Indicator	Summary of Assessment	Compliance										
	<table border="1"> <thead> <tr> <th>Time*</th> <th>Activity</th> </tr> </thead> <tbody> <tr> <td>8.00am – 4.00 pm</td> <td>Morning shift</td> </tr> <tr> <td>4.00pm – 12.00am</td> <td>Evening shift</td> </tr> </tbody> </table> <p>*45 minutes of rest for each shift period.</p> <p>Non-shift working hours-office:</p> <table border="1"> <thead> <tr> <th>Time</th> <th>Activity</th> </tr> </thead> <tbody> <tr> <td>8.00am – 5.00pm</td> <td>8 working ours (with 1 hour rest)</td> </tr> </tbody> </table> <p>Overtime requisition form available to capture overtime perform by workers.</p> <p>Photo of working hours display at notice board is available and reviewed.</p> <p>Interview with workers by phone call informed they are aware and understand the working hours as stated in their employment agreement.</p>	Time*	Activity	8.00am – 4.00 pm	Morning shift	4.00pm – 12.00am	Evening shift	Time	Activity	8.00am – 5.00pm	8 working ours (with 1 hour rest)	
Time*	Activity											
8.00am – 4.00 pm	Morning shift											
4.00pm – 12.00am	Evening shift											
Time	Activity											
8.00am – 5.00pm	8 working ours (with 1 hour rest)											
4.4.5.9	<p>TESB established pay slips for workers stating the wage, overtime, holiday pay and deductions for EPF only for local workers.</p> <p>Review of worker's check roll and pay slip for June 2021 in accordance to Minimum Wage Order 2020.</p> <p>TESB established monthly summary overtime claim report to monitor workers and staffs working overtime.</p> <p>Review of monthly summary overtime claim report for the month of June 2021 is in line with legal requirements and workers contract agreement.</p> <p>Payment of overtime is at rate of one and a half times the hourly rate of pay on normal working days and two times the hourly rate on rest day.</p>	Yes										
4.4.5.10	<p>TESB provides benefits such as medical care, SOCSO, electricity, water supply and shift allowance.</p>	Yes										
4.4.5.11	<p>TESB workers housing comply with Workers' Minimum Standard of Housing and Amenities (Amendment) Act 2019.</p> <p>Photos review and phone calls interview with workers informed the living quarters includes basic amenities.</p>	Yes										
4.4.5.12	<p>TESB established Sexual Harassment and Violence policy dated 01/04/2019 signed by Company Director.</p> <p>The policy is displayed on mill's notice board.</p> <p>The policy states :</p> <p>Company commitments and action taken on harassment complaints.</p> <p>Briefing on policy conducted on 09/03/2021.</p> <p>Review on mill grievance records and interview workers informed no case of sexual harassment.</p>	Yes										



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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.5.13	<p>TESB established Social Policy dated 01/04/2019 and signed by Company Director.</p> <p>The policy states:</p> <p>Respect employees' right in the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work condition. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>Latest meeting conducted on 24/06/2021 with the participants of management and workers representatives.</p>	Yes
4.4.5.14	<p>TESB established employment policy dated 01/04/2019 signed by Company Director.</p> <p>The policy describes the company will not hire underage person as employee.</p> <p>List of mill's workers is reviewed and there are no underage workers employed by mill.</p> <p>Interview with mill management and workers by phone call informed no underage employee hired by mill.</p>	Yes
4.4.6.1	<p>TESB establish annual training programme for year 2021.</p> <p>Example training conducted:</p> <p>Policy &amp; SOP Briefing conducted on 09/03/2021 for workers and awareness conducted via email to contractors dated 01/07/2021.</p> <p>TESB established training need analysis for year 2021 includes workers name, their position and type of training required.</p> <p>Interview with workers by phone call informed they briefed on training conducted by mill.</p>	Yes
4.4.6.2	<p>TESB Training need analysis for year 2021 was establish. Workers are trained based on job description.</p> <p>New worker will go through the induction programme and will be brief on company policies, safety &amp; health and work assigned.</p> <p>Briefing based on workers job description conducted:</p> <ol style="list-style-type: none"> <li>1. Emergency Respond Plan on 01/08/2021</li> <li>2. Company polices on 09/03/2021</li> <li>3. Operational procedure on 18/03/2021</li> </ol>	Yes
4.4.6.3	<p>TESB established annual training programme workers for the year 2021 and update annually.</p> <p>Training needs for all workers and management updated on January 2021.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Example list of training programme:</p> <ol style="list-style-type: none"> <li>1. Company Policies on Jan 2021</li> <li>2. SOPs on August 2021.</li> <li>3. MSPO Standards on April 2021.</li> </ol>	

Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Indicator	Summary of Assessment	Compliance		
4.5.1.1	<p>TESB established Environmental Policy on 01/04/2019 signed by Company Director and displayed at the office notice board.</p> <p>The policy is written in Bahasa Malaysia only.</p> <p>The policy describe:</p> <ol style="list-style-type: none"> <li>1. Commitment to continuous improvement in Environment Management;</li> <li>2. Compliance to all legal requirements related to Environmental laws and regulations;</li> <li>3. Mitigate and reduce Environmental Pollution;</li> <li>4. Implement best Environmental practices;</li> <li>5. Maximise renewable energy for natural resource conservation purposes.</li> </ol> <p>TESB conducted policy briefing to workers on 09/03/2021.</p> <p>From photo review the environmental policy displayed at notice boards.</p> <p>From document review, TESB established Environmental Management Plan for year 2021 updated 22/06/2021.</p> <p>Example::</p> <ol style="list-style-type: none"> <li>1. Area and mill processes;</li> <li>2. Major activities / aspect;</li> <li>3. Impact negative / positive;</li> <li>4. Management control;</li> <li>5. Person in charge;</li> <li>6. Status;</li> <li>7. Completed date.</li> </ol>	Yes		
4.5.1.2	<table border="1"> <tr> <td>a</td> <td> <p>TESB established Environmental Policy on 01/04/2019 signed by Company Director.</p> <p>TESB established environmental objectives.</p> </td> </tr> </table>	a	<p>TESB established Environmental Policy on 01/04/2019 signed by Company Director.</p> <p>TESB established environmental objectives.</p>	Yes
a	<p>TESB established Environmental Policy on 01/04/2019 signed by Company Director.</p> <p>TESB established environmental objectives.</p>			

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Example:</p> <ol style="list-style-type: none"> <li>1. Minimized environmental impacts of mills operations;</li> <li>2. 100% compliance to licensing requirements;</li> <li>3. Use energy and resources rationally;</li> <li>4. Involved and train staff to increase awareness on environmental issue;</li> <li>5. Minimized the environment impact of production sites;</li> <li>6. Adapt specific prevention and emergency procedures in the environmental;</li> <li>7. Not more than 600L SW 305 generation every month.</li> </ol>	
	<p>b</p> <p>TESB established Environmental Aspect and Impact Identification Analysis (EAIA) updated 30/06/2021.</p> <p>All operational activities are included in the Aspect and Impact analysis.</p> <p>Example of the Aspect and Impact analysis describes:</p> <p>Area: Processing plant</p> <p>Aspect: Discharge of effluent</p> <p>Environmental negative Impact: Water pollution</p> <p>Action Plan: To establish the detection system to ensure consistence compliances to wastewater discharge requirements</p> <p>PIC: Assistant Engineer</p> <p>From document review of effluent test records, conducted by 3<sup>rd</sup> party laboratory dated 16/06/2021 and wastewater discharge records.</p>	Yes
4.5.1.3	<p>TESB established Environmental Management plan include action to mitigate negative impact and promote positive impacts.</p> <p>Example</p> <p>Area: Processing plant</p> <p>Aspect: Discharge of effluent</p> <p>Environmental negative impact: Water pollution</p> <p>Action Plan: To establish the detection system to ensure consistence compliances to wastewater discharge requirements</p> <p>From document review, result of wastewater parameter analysis dated 16/06/2021 for BOD is below permissible limit of 100mg/l according to the specifications of the DOE license for TESB.</p> <p>Example:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Area: Processing plant</p> <p>Aspect: Discharge of effluent</p> <p>Environmental positive impact: Reduce the emission of GHG by capturing methane gas for other usage.</p> <p>Action Plan: Erection of methane biogas plant to be install by 2030.</p>	
4.5.1.4	<p>TESB established CIP to promote environmental positive impact.</p> <p>From document review of CIP, example:</p> <p>Area: Processing Plant</p> <p>Aspect: Discharge of effluent</p> <p>Objective / Focus Area / Goal: Erection of methane biogas plant to be install by 2030.</p> <p>Strategies: Reduce the emission of GHG by capturing methane gas for other usage.</p> <p>Activities: Planning and survey for quotations from the building contractor</p> <p>Resources &amp; Support: Budget for allocation in Capital Expenditure</p> <p>PIC: HQ and MR</p> <p>Timeline: 2030.</p>	Yes
4.5.1.5	<p>TESB establish training programs include environmental for year 2021 updated 01/06/2021.</p> <p>Example training:</p> <ol style="list-style-type: none"> <li>1. Environmental Management System Policy dated 09/03/2021</li> <li>2. POME Handling and BOD awareness dated 09/12/2020</li> </ol> <p>Phone call interview workers inform they brief on TESB environmental policy.</p>	Yes
4.5.1.6	<p>TESB conduct Environmental committee meeting dated 24/06/2021. The frequency of the environmental meetings are biannually.</p> <p>The meetings were participated by the mill management and workers representatives.</p> <p>From document review, the agenda of meeting discuss consist of effluent management, scheduled waste management and store management.</p>	Yes
4.5.2.1	<p>TESB established records of diesel / FFB mt and electricity / FFB mt for three years from 2017 to 2019.</p> <p>From baseline value established, TESB monitor the electricity and diesel usage on yearly basis.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Diesel usage for year 2020 lower than baseline due to less usage of genset for electricity supply to mill.</p> <p>TESB actual diesel usage is lower compared the budget in 2020 This is less usage of genset for electricity supply to mill.</p> <p>Review the electricity usage is lower than baseline due less usage of genset for electricity supply to mill.</p>	
4.5.2.2	<p>TESB established budget for electricity and diesel usage for the year 2020.</p> <p>From document review, diesel and electricity budget for year 2020 is compared against actual usage. The actual diesel and electricity usage are low compared to budget in year 2020 to due to less usage of genset for electricity supply to mill.</p>	Yes
4.5.2.3	<p>TESB use fiber and kernel shell as renewable fuel for boiler to generate steam for mill operation and power generation.</p>	Yes
4.5.3.1	<p>TESB established waste management plan updated 18/08/2021.</p> <p>From document review of waste management plan has identified source of wastes.</p> <p>Example</p> <p>Source: Processing plant</p> <p>Type of waste: Industrial wastes (POME)</p> <p>Management Action Plan: POME is treated by IETS before discharge to water course.</p> <p>From document review of wastewater report for April until June 2021 to DOE on 10/07/2021.</p> <p>Result of wastewater parameter analysis dated 16/06/2021 for BOD is below permissible limit of 100mg/l under the specifications of the DOE license for TESB.</p>	Yes
4.5.3.2	<p>a</p> <p>TESB established waste management plan updated 18/08/2021 include waste identification and disposal method.</p> <p>Waste Management Plan describe waste identification and disposal method listing the table type of sources, management plan, monitoring plan, action plan, reference, PIC and status.</p> <p>From document review,</p> <p>Example</p> <p>Source: Processing plant</p> <p>Type of waste identified: Industrial wastes (POME)</p> <p>Management Action Plan: POME is treated by IETS before discharge to water course.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>From document review of POME analysis result, the BOD level is regularly monitor with latest updated on 16/06/2021</p>	
b	<p>TESB established waste management plan updated 18/08/2021 include waste identification and disposal method.</p> <p>Waste Management Plan describe waste identification and disposal method listing the table type of sources, management plan, monitoring plan, action, plan, reference, PIC and status.</p> <p>From document review,</p> <p>Example</p> <p>Source: Processing plant</p> <p>Type of waste generated: Industrial wastes (POME)</p> <p>Management Plan: Industrial effluent treatment plan (IETS)</p> <p>Value added products: Sludge Oil</p> <p>From phone call interview with mill management, informed the effluent by-products sold to buyer with contract.</p> <p>From document review of sales record for sludge oil to buyers:</p> <p>Example:</p> <p>Contract no.: TE/1220/01/SO</p> <p>Date: 20/04/2021</p> <p>WB ticket: 21704</p> <p>Product: Sludge oil</p> <p>Net weight: 33.13 mt</p>	Yes
4.5.3.3	<p>TESB established SOP for Chemical handlings (SOP number MP12-Chemical Handling /12, issue/revision 1/1 dated 15/11/2018) describes handling and storage of chemicals.</p> <p>SOP Scheduled waste, SOP number MP 15- Scheduled waste / 15, issue / revision 1 / 1 / dated 15/11/2018 describes scheduled waste handling is to comply with EQA regulation.</p> <p>List of identified scheduled waste in the SOP includes SW 102, SW103, SW305, SW 306, SW 404, SW 408, SW 409, SW 410 and SW 422.</p> <p>Monitoring plan has describes to call vendor every 6 months or when waste generates exceeds 20Mt, whichever comes first for SW 305 and SW 306.</p> <p>From document review of scheduled disposal, TESB handle scheduled wastes and disposed by DOE authorized contractor on 27/05/2021.</p> <p>Scheduled waste inventory is updated using E-SWIS system on 05/08/2021.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.3.4	<p>TESB manage domestic wastes generated from workers housing complex and disposed at domestic bins provide by Majlis Daerah Taiping.</p> <p>From photo review, domestic bins are placed to collect domestic wastes from housing.</p>	Yes
4.5.4.1	<p>TESB established waste management plan updated 18/08/2021 include waste identification and disposal method.</p> <p>The plan includes polluting activities such as scheduled wastes, process wastes, domestic wastes, scrap iron, greenhouse gases emission, dust, air quality and noise.</p> <p>Disposal and treatment method for scheduled wastes is through DOE authorized contractor.</p> <p>GHG emission is identified from stack emission, use of fuel and emission from POME.</p> <p>The type of GHG emission identified as follow:</p> <ol style="list-style-type: none"> <li>1. Stack emission: CO<sub>2</sub>, SoX, NoX</li> <li>2. Use of Fuel: CH<sub>4</sub>, N<sub>2</sub>O</li> <li>3. POME emission: CH<sub>4</sub></li> </ol>	Yes
4.5.4.2	<p>TESB established Continuous Improvement Plan.</p> <p>Action plans include the objective of improvement, implementation, strategies, resources, support, PIC, timeline, completion date and positive impact. .</p> <p>Example:</p> <p>Scope: Environmental</p> <p>Objective of improvement: Erection of methane biogas plant</p> <p>Strategies: Reduce the emission of GHG by capturing methane gas for other usage.</p> <p>Implementation: Planning for the installation;</p> <p>Timeline: To be installed by 2030.</p>	Yes
4.5.4.3	<p>TESB manage POME and treated by traditional open ponding system.</p> <p>Monthly analysis of POME is carried out by an external laboratory.</p> <p>Sampled test conducted on 16/06/2021 with the BOD result is below permissible limit of 100mg/l according to the specifications of the DOE license for TESB.</p> <p>The treated POME is discharge to the waterways according to DOE requirements.</p>	Yes
4.5.5.1	<p>a TESB established water management plan updated 18/05/2021.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Document review, the plan identified source and usage of water as follow:</p> <p>Source of raw water: Pumping from Sungai Rotan</p> <p>Water usage: Mill processing activities</p> <p>From document review of permit for water abstraction, TESB obtained permit for water abstraction from 'Pejabat Daerah Dan Tanah Larut, Matang Dan Selama' dated 14/04/2021.</p> <p>From document review of ex-gratia payment for water abstraction by "Pejabat Daerah Dan Tanah Larut, Matang Dan Selama", TESB make exgratia payment for water abstraction on 28/04/2021.</p> <p>Mill processing water is from the river and water for housing is from Lembaga Air Perak.</p>	
	<p>b TESB established water management plan updated 18/05/2021</p> <p>Final discharge of POME analysis result dated 16/06/2021 is review and results meet DOE requirements.</p> <p>TESB discharge POME through the waterways.</p>	Yes
	<p>c TESB established water management plan updated 18/05/2021. The plan describes water monitoring as follows:</p> <ol style="list-style-type: none"> <li>1. To encourage rain water harvest for mill usage</li> <li>2. To monitor water extract through flow meter. Flow meter at water pump is maintain in a good conditions</li> <li>3. To record daily use of water for mill operation on monthly basis.</li> </ol> <p>Document review of water record, TESB established water usage per ton of FFB from January to December 2020. Water usage for year 2020 is high than 2019 due to high volume of FFB process.</p> <p>Water for worker housing from Lembaga Air Perak (LAP).</p>	Yes
4.5.5.2	<p>TESB treat POME using (IETS) Industrial Effluent Treatment Plant) system and discharge into watercourse.</p> <p>From document review of POME discharge record, the POME analysis result dated 16/06/2021 with BOD is below 100mg/l in accordance to DOE discharge limits.</p> <p>Document review on certificates of analysis dated 16/06/2021 result as below:</p> <p>BOD mg/L: 23</p> <p>Suspended Solid mg/L: 46, pH Value: 7.1</p>	Yes



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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>TESB establish SOPs for Good Milling Practices for palm oil mill operation dated 01/04/2019.</p> <p>Example of SOPs for Good Milling practices established;</p> <ol style="list-style-type: none"> <li>1. Chemical handlings</li> <li>2. FFB grading</li> <li>3. Sterilization process</li> <li>4. Threshing process</li> <li>5. Clarification process</li> <li>6. Boiler station</li> </ol> <p>Example:</p> <p>TESB conduct Sterilization process training on 08/02/2021.</p> <p>Phone interview with sterilizer operator informed, they have been brief on the work flow and SOP.</p>	Yes
4.6.1.2	<p>TESB implements best practices.</p> <p>Example:</p> <ol style="list-style-type: none"> <li>1. Monthly monitoring of POME BOD complies with the permissible discharge limit of 100mg/l under the specifications of the DOE license for TESB. From document review on result of wastewater parameter analysis dated 16/06/2021 for BOD is below per limit of 100mg/l.</li> <li>2. Monitoring of stack emissions for opacity and dust particulates using installed CEMS is direct report to DOE on 30/06/2021.</li> <li>3. Weighbridge calibration conducted on 06/07/2021 to ensure no deficiencies in weight for incoming and outgoing products.</li> </ol>	Yes
4.6.2.1	<p>TESB established summary of business plan budget for year 2020 to 2025.</p> <p>From document review of business plan consist of;</p> <ol style="list-style-type: none"> <li>1. Budgeted FFB processed and production;</li> <li>2. Profit and Loss Account;</li> <li>3. Summary of budgeted production expenditure;</li> <li>4. Budgeted mill improvement capital expenditure.</li> </ol> <p>The budget includes;</p> <ol style="list-style-type: none"> <li>1. CPO sale price / mt;</li> <li>2. PK sale price / mt;</li> <li>3. FFB price / mt.</li> </ol>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.3.1	<p>TESB established documentation for product purchasing.</p> <p>Review of quotation and purchase order issue dated 22/04/2021, information stated include product descriptions, unit of items and unit price.</p> <p>Sighted invoice dated 06/05/2021 as evidence of completion of service.</p> <p>Payment has been made on 25/06/2021.</p>	Yes
4.6.3.2	<p>TESB established contract agreement with CPO / PK transporter.</p> <p>The term and conditions in the agreement is agreed and duly signed by both parties thus indicates the contract as fair and transparent.</p> <p>The payment was made in timely manner.</p>	Yes
4.6.4.1	<p>TESB established contract agreement with CPO / PK transporter dated 29/01/2019 is available and signed by both parties.</p> <p>TESB email a circular dated on the 01/07/2021 to all service provider requiring compliance to the MSPO requirement.</p> <ol style="list-style-type: none"> <li>1. MSPO policy</li> <li>2. MSPO SCCS policy</li> <li>3. Complaint procedure.</li> </ol>	Yes
4.6.4.2	<p>The contract agreement between TESB and CPO transporter dated 29/01/2019 is available and signed by both parties.</p> <p>The agreement describe the service, terms of payment and conditions.</p>	Yes
4.6.4.3	<p>TESB established contract agreement with CPO / PK transporter dated 29/01/2019 include with a statement at the attachment describe 'we shall inform that we are reserving the right of the certification which is TUV NORD to audit our outsourced contractor compliance to the MSPO requirement.'</p>	Yes

### 4.4. Status of Non-Conformities Previously Identified

	The stage 1 audit findings of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have been implemented to address the identified audit findings.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
X	No non-conformity raised in previous audit.

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*Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.*

*Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.*

### 4.5. Detail of Audit Findings Identified during last audit

AUDIT OUTCOME		
During last Audit	0	<b>MAJOR Non-Conformities</b>
	0	<b>MINOR Non-Conformities</b>

### 4.6. Detail of Remote Audit Findings Identified during This Audit

This section gives an overview of the non-conformities raised during this audit.

REMOTE AUDIT OUTCOME		
During this remote audit,	0	<b>MAJOR Non-Conformities</b>
	0	<b>MINOR Non-Conformities</b>

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.5.3.1	All waste products and sources of pollution shall be identified and documented. (MAJOR)	Office	TESB may consider improve the identification for type and sources of wastes.

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### 5. CONCLUSION

Topaz Emas Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit for its mill according to MSPO 2530-4:2013 Part 4 General principles for palm oil mills.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews conducted during this surveillance audit have provided TUV NORD Malaysia with sufficient evidence on the fulfilment of the applied standard Principles & Criteria.

In conclusion the certified unit has been established, implemented and continued to improve in managing the estates are in line with the Principles & Criteria of the applied standards of MS 2530-4:2013. Part 4 General principles for palm oil mills.

As a result of this audit, the audit team confirms that:

Certified FFB Jan to June 2021:	156,247.45	mt
Certified CPO Jan to June 2021:	28,671.55	mt
Certified PK Jan to June 2021:	9,605.40	mt
Projected FFB July to Dec 2021:	138,000.00	mt
Projected CPO July to Dec 2021:	28,380.00	mt
Project PK July to Dec 2021:	8,280.00	mt

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### 6. RECOMMENDATION

The audit team conducted a process-based audit focussing on significant aspects/risks and objectives required by the standard(s). The audit methods used were interviews, observations, sampling of activities and review of documentation and records.

The structure of the audit was in accordance with the audit plan included in to this summary report.

The audit team concludes that the organisation has established and maintained its management system in line with the requirements of the standard(s) and demonstrated the ability of the system to achieve requirements for products and/or services within the scope and the organisation's policy and objectives.

Therefore the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity that this management system certification be

	Recommended for Certification
X	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 19/08/2021

Mohamad Norhisham Bin Mohd Salleh  
TUV NORD (Malaysia) Sdn Bhd  
Audit Team Leader

Puchong, 10/09/2021

Cheong, Chun Yuen (Robert)  
TUV NORD (Malaysia) Sdn Bhd  
Certifier / Approver

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### 7. LIST OF STAKEHOLDERS

No stakeholders' consultation conducted in accordance to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit. Therefore, no stakeholders listed.

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### Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives

This report is sent by the certification body to the members of the audit team and the audit representative of the organisation. All documents (such as this report) regarding the certification procedure are treated confidentially by the audit team and the certification body. This audit report remains the property of the certification body.

An audit is a procedure based on the principle of random sampling and cannot cover each detail of the management system. Therefore nonconformities or weaknesses may still exist which were not expressly mentioned by the auditors in the final meeting or in the audit report.

The responsibility for continuous effective operation of the management system always rests solely with the audited and certified organisation.

Salvo clause:

The audit report will be left to the organisation at the end of the audit - subject to approval by the certification body. The independent release process may cause modifications or additions. In these cases a modified revision will be sent to the audited organisation.

The objective (goal) of the audit is to establish compliance of the management system of the aforementioned organization with the requirements of the aforementioned standard in order to achieve or maintain certification through an independent and accredited certification body. Identification of possibilities to improve the management system can also be a component of the audit and is considered simply to be an enhancement; it does not constitute consultancy or advice with regard to the management system.

### Annex / Enclosures

Annex /  
corresponding audit documentation

- P&C Audit Report / Checklist(s)
- Audit Plan