



MSPO CERTIFICATION SUMMARY REPORT

KAPILIT PALM OIL MILL

ANNUAL SURVEILLANCE 21

Onsite Audit Date: 02/02/2023

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MSPO Certification Summary Report

Company Name: Sabah Softwoods Berhad

Certifying Unit: Kapilit Palm Oil Mill

Client Number: 92-002

Audit Type: ASA 21

Mode of Audit: Onsite



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Abbreviations

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

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1. INTRODUCTION

Sabah Softwood Berhad has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct ASA 21 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 Kapilit Palm Oil Mill.

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 two (2) team members. The team contributes to the review of documents, assessment of the project activity and preparation of this report.

Qualification of the Lead Auditor: Muhammad Khairul Anuar bin Azizul Hasan

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 vii) Other relevant related fields	Graduate in Plantation Industry and Management.

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Requirement	Qualifications
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)	7 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standard 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 as Lead auditor for MSPO scheme.
Good Milling Practices. Palm oil milling working experience or auditing experience	7 years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 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 IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training.
Environmental and ecological auditing or experience with mill processes and activities. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

Qualification of Team Members

Requirement	Name of Assessor	Qualification	Compliance
	Navin Baskram	Bachelor in Biotechnology and	Yes

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Requirement	Name of Assessor	Qualification	Compliance
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 vii) Other relevant related fields		Master in Environmental Management.	
	Khairul Anwar Bin Ismail	Graduate In Agricultural Science.	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)	Navin Baskram	Four (4) years working experience in oil palm plantation and two (2) years' experience as sustainability executive and Internal Auditor. Two (2) years' experience in RSPO accreditation for RSPO scheme accreditation body.	Yes
	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Navin Baskram	Successfully completed MS2530 series of standards for Lead Auditors	Yes
	Khairul Anwar Bin Ismail		
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.	Navin Baskram	Qualified as auditor based on audit log.	Yes
	Khairul Anwar Bin Ismail		

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Requirement	Name of Assessor	Qualification	Compliance
Field working experience in the palm oil sector or demonstrable equivalent	Navin Baskram	Four (4) years working experience in oil palm plantation.	Yes
	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Good Milling Practices. Palm oil milling working experience or auditing experience	Navin Baskram	Four (4) years working experience in oil palm plantation.	Yes
	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Navin Baskram	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Khairul Anwar Bin Ismail		
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Navin Baskram	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Khairul Anwar Bin Ismail		
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Navin Baskram	Successfully completed Basic SA 8000 training.	Yes
	Khairul Anwar Bin Ismail		
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Navin Baskram	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Khairul Anwar Bin Ismail		
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Navin Baskram	Able to communicate in Bahasa Malaysia and English.	Yes
	Khairul Anwar Bin Ismail		

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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)
- Draft audit reporting
- Technical review
- Final audit reporting
- Final approval, certification decision and issuance of certificate.

Surveillance Audit:

The Surveillance audit conducted onsite on 02/02/2023 covering the following activities but not limited to below:

Onsite:

- Background investigation
- 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
- Inspection, observations and inspection of mill facilities and activities
- Interview operation personnel 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;

On-site 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 physical 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.

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

Kapilit Palm Oil Mill is the subsidiary of Sabah Softwoods Berhad located at KM 72, Jalan Tawau – Kalabakan, Sabah.

The mill began operation in 2010 with an operating capacity of 45 MT per hour. In year 2014, it was upgraded to 90 MT per hour operating capacity

Name of Mill	Location	Coordinates
Kapilit Palm Oil Mill	KM 72, Jalan Tawau–Kalabakan, Sabah.	4.504226°N, 117.525813°E

3.1. Production volume

Volume for the past year Jan 2022 to Dec 2022			Actual volumes Jan 2023			Projected volume Jan 2023 to Dec 2023		
FFB	CPO	PK	FFB	CPO	PK	FFB	CPO	PK
256,662.79	51,253.96	11,625.77	19,639.52	3,880.83	909.73	284,731	58,370	12,813

3.2. Maps of Mill Location

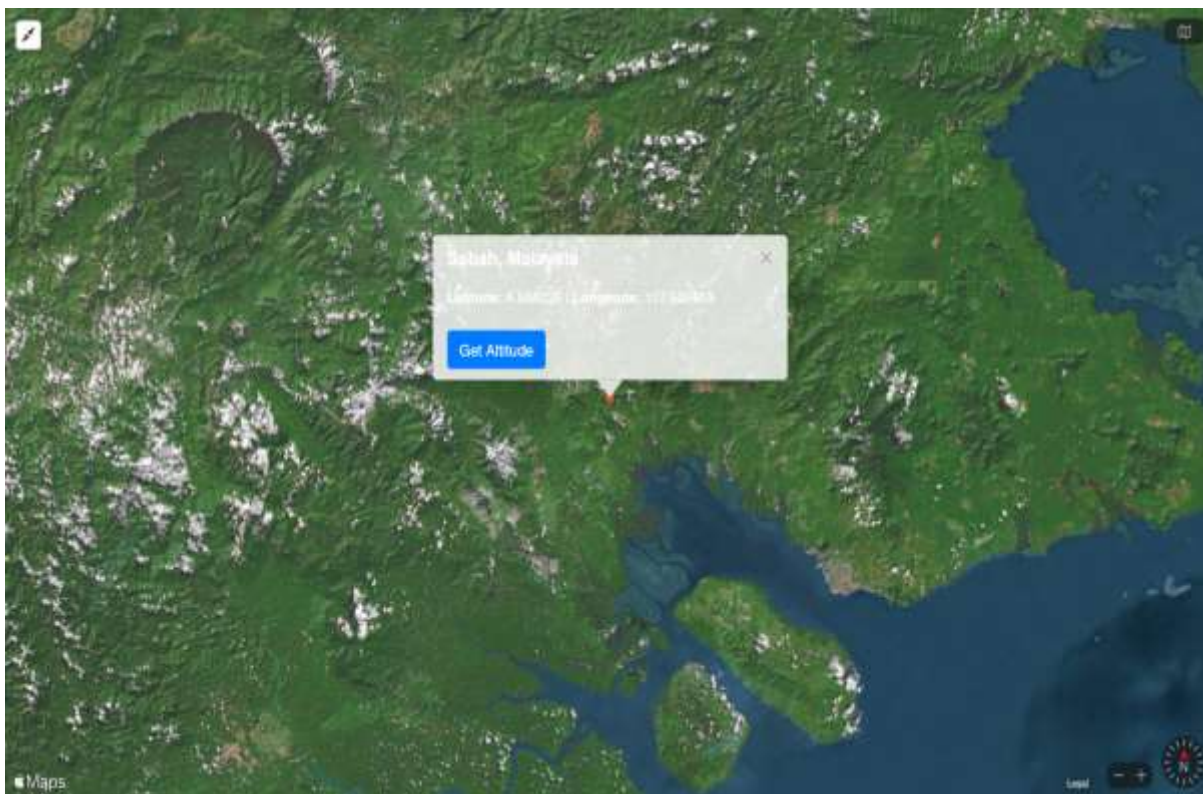


Figure 1: Kapilit Palm Oil Mill coordinate on Sabah map.

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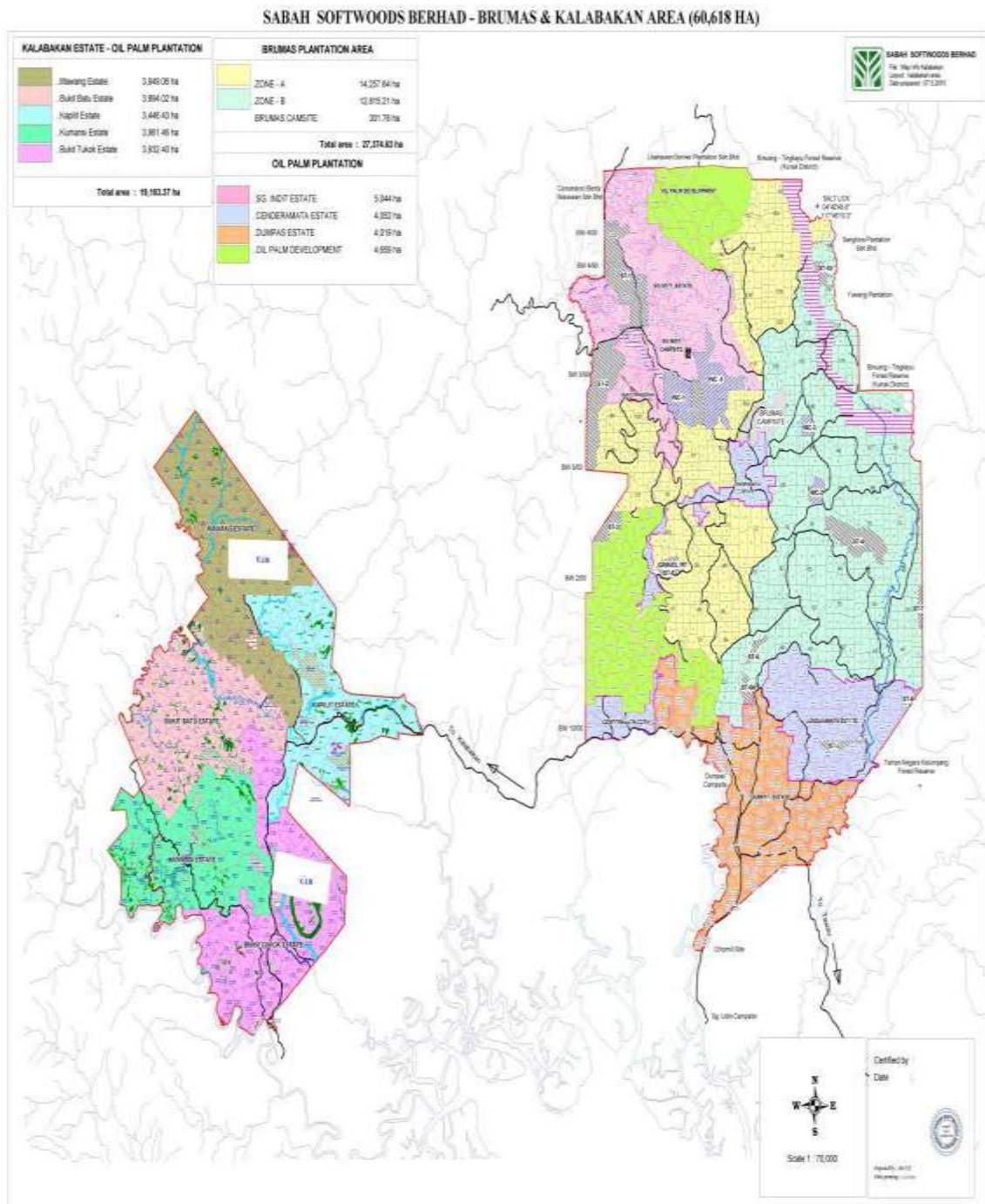


Figure 2: Kapilit Palm Oil Mill location.

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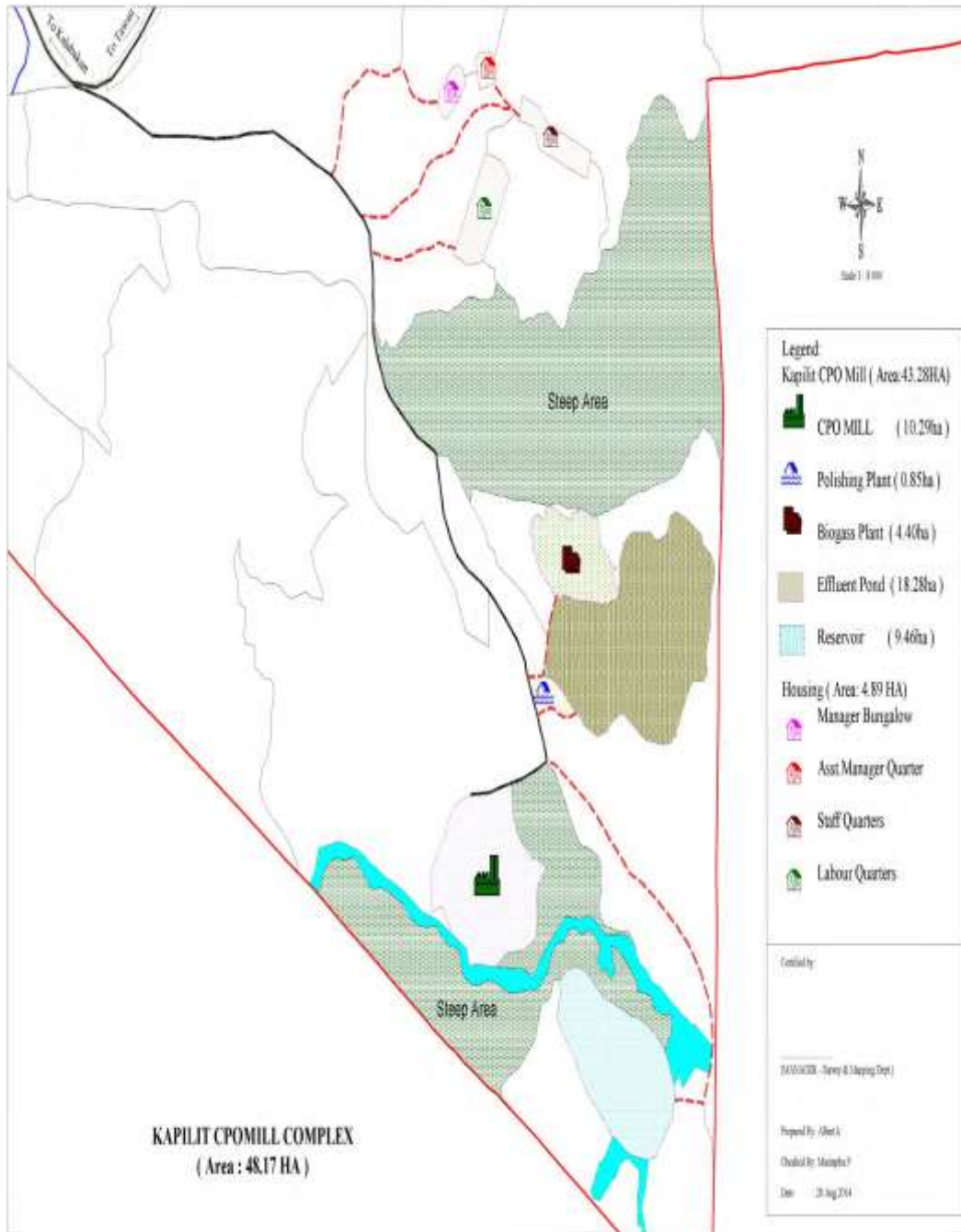


Figure 3: Kapilit Palm Oil Mill location.

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4. CERTIFICATION ASSESSMENT

4.1. ASA 21

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 21:

The surveillance audit 21 is conducted on 02/02/2023.

During the last audit, there are 1 Major, 0 Minor and 7 Opportunities for Improvement (OFI) are raised

During this surveillance audit, the major and minor non-compliance raised in the last audit, the audit team has review by means of physical inspection of estates, conduct interviews, review and verify documents that are established, corrected and implemented appropriately by the estate management. The corrective measures implemented could be verified as appropriate.

The major non-conformances raise during the last audit are closed out by means of documents review that are establish, revised and implemented appropriately and preventive actions taken.

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 TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 30/12/2022 to announce the audit of the certified unit. As at audit date on 02/02/2023 there are no comments received.

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4.3. Summary of Findings

Principle and Criteria Assessment Summary

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

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Kapilit Palm Oil Mill (POM) adopt Sabah Softwood Berhad (SSB) MSPO Policy dated 01/04/2022 sign by Chief Executive Officer (CEO).</p> <p>The policy describes:</p> <ol style="list-style-type: none"> 1. Operation to be compliance with legal requirements. 2. Integrated sustainability considerations into all our business decision. 3. Clearly define and communicate management responsibility. <p>Policy available in Bahasa Malaysia and English and displayed at mill notice board.</p> <p>MSPO Policy briefed to the workers on 19/09/2022 and briefing record is verified.</p> <p>Interviews with workers informed they had been briefed on MSPO Policy.</p>	Yes
4.1.1.2	<p>Kapilit POM adopt SSB MSPO Policy dated 01/04/2022.</p> <p>The policy describe, committed to ensure continuous improvement with the objective of improving estates and milling operations for sustainability development.</p>	Yes
4.1.2.1	<p>Kapilit POM adopt SSB SOP for Internal audit, ref no MSPO-SSB/OP-11, dated 01/05/2015.</p> <p>Latest internal audit conducted on 20/12/2022 with 3 findings raised.</p> <p>There are strong and weak points identified in the internal audit.</p>	Yes
4.1.2.2	<p>Kapilit POM adopt SSB SOP for Internal audit, ref no MSPO-SSB/OP-11, dated 01/05/2015.</p> <p>The internal audit conducted on 20/12/2022 with 3 findings had been raised.</p> <p>Example:</p> <p>Finding: Record shall be kept of all accidents and be reviewed periodically at quarterly intervals. LTI Signboard not updated.</p> <p>Root cause: Lack of attention to the LTI Board that needs to be updated</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Correction: Update the LTI board immediately.</p> <p>Corrective Action Plan: Person in charge to monitoring the updated date monthly.</p> <p>Date of Closure: 25/01/2023</p> <p>Review the LTI board had been updated up to January 2023.</p>	
4.1.2.3	Kapilit POM Internal audit result on 20/12/2022 presented in the management review on 23/12/2022.	Yes
4.1.3.1	<p>Kapilit POM conducted management review on 23/12/2022. The frequency of management review is once a year after the internal audit.</p> <p>The management review meeting agenda:</p> <ol style="list-style-type: none"> 1. Findings of Internal Audit MSPO; 2. MSPO SCCS Issues; 3. Other business; 4. Environmental Issues; 5. Social Issues; 6. OSH Issues; 7. Wildlife Issues. 	Yes
4.1.4.1	<p>Kapilit POM established CIP year 2022/2023.</p> <p>The CIP includes mill housekeeping, safety and environment.</p> <p>The CIP established consist of process, issue, estimate cost, PIC, timeline, remark and positive impact.</p> <p>Example:</p> <p>Issue: High BOD Level</p> <p>Estimate Cost: RM 50,000</p> <p>PIC: Mill Manager and Mill Engineers.</p> <p>Time line for Action: Throughout 2022 / 2023</p> <p>Remark: In-progress</p> <p>Review the monthly progress report for December 2022, programme to reduce the BOD had been implemented such as organic fertilizer was used to ensure the pond is not silted.</p> <p>Review the organic fertilizer daily application record dated 30/01/2023.</p>	Yes
4.1.4.2	Kapilit POM established SOP for New information and techniques dated 13/02/2020. The SOP describes on method of implementation and monitoring of new technology.	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	Interviews with the mill management informed no new technology implemented at Kapilit POM as at audit date.	

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>Kapilit POM conducted stakeholders meeting on 26/01/2023. The agenda, attendance and feedback from internal and external stakeholders are documented.</p> <p>Agenda includes company policies, SOP Complaint and Grievance, environmental issue, social, safety and COVID-19 Pandemic.</p> <p>The meeting attended by stakeholders, mill management and mill employees.</p>	Yes
4.2.1.2	<p>Kapilit POM established SOP reference document list, appendix 1 dated 02/01/2020. The list includes publicly available documents and confidential documents.</p> <p>Examples of publicly available document:</p> <ol style="list-style-type: none"> 1. Policy 2. OSH Manual 3. Permit and License 4. Accident Report. <p>Examples of confidential documents:</p> <ol style="list-style-type: none"> 1. Mill budget 2. Staff personal file 3. Manpower report. <p>Site inspection confirmed company policies, OSH manual, permits & licenses and accident report are display at the mill notice board and company website.</p> <p>Interviews with assistant engineer informed the mill budget, staff personal file and manpower report are confidential documents and will be share to third party upon request and approval from top management.</p>	Yes
4.2.2.1	<p>Kapilit POM adopt SSB SOP for Communication and Consultation, document no.: MSPO-SSB/OP-01, issued 01 dated 01/10/2015.</p> <p>External stakeholders meeting on 26/01/2023 discussed on MSPO audit, company policies, SOP for Communication & Consultation; and SOP for Complaint & Grievance.</p>	Yes
4.2.2.2	<p>Kapilit POM appointed Assistant Engineer as person in-charge for consultation and communication dated 29/10/2021.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.2.3	<p>Kapilit POM established list of stakeholders dated 01/12/2022 includes government agencies, NGOs, internal stakeholders, local villages, neighboring estates, suppliers, buyers and contractors.</p> <p>Review the complaint and grievance record, no complaint lodged by internal and external stakeholders.</p>	Yes
4.2.3.1	<p>Kapilit POM established SOP for Traceability, document no KPOM-PKS-040, issued 00 dated 01/08/2015.</p> <p>The SOP describes;</p> <ol style="list-style-type: none"> 1. FFB from estates; 2. Checking at post guard; 3. Weighbridge; 4. FFB grading; 5. FFB processing; 6. CPO / PK storage; 7. Sales of CPO / PK. <p>Example of documents for sales and delivery;</p> <ol style="list-style-type: none"> 1. FFB Delivery Note 2. CPO and PK delivery order <p>Documents review on the records of FFB delivery note, CPO & PK delivery order, mill weighbridge ticket and receiving notes of PK & CPO from refinery; confirmed the traceability system of Kapilit POM are well maintained.</p> <p>Interview with PIC of traceability informed they understand the traceability procedure and well maintained.</p>	Yes
4.2.3.2	<p>Kapilit POM adopt the SSB SOP of Traceability, doc no.: MSPO-SSB/OP-07, rev: 01, updated 23/03/2017.</p> <p>Kapilit POM conducted internal audit dated 20/12/2022 include assessment on traceability system.</p> <p>There is no finding raised on traceability during the internal audit.</p> <p>Interview with PIC of traceability informed they will monitor the traceability system on daily basis.</p>	Yes
4.2.3.3	<p>Document review on appointment letter verify Kapilit POM appoint executive production as PIC for traceability dated 26/01/2021.</p>	Yes
4.2.3.4	<p>Kapilit POM maintains records of storage, sales and delivery on daily basis.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>Document review on mill weighbridge ticket confirmed FFB delivery note number is included in the weighbridge ticket. Delivery note number used as unique number.</p> <p>Delivered palm products are traceable to contracts and crosscheck with delivery notes and weighbridge tickets issued from mill against weighbridge tickets from buyers.</p> <p>Example:</p> <p>FFB Delivery note number 275264 dated 25/01/2023 from Mawang estate to Kapilit POM is traceable as stated in the mill weighbridge ticket.</p> <p>Document reviewed and interview with PIC of traceability informed all weighbridge tickets kept for 5 years.</p> <p>Reviewed the 2021 and 2022 weighbridge tickets, FFB delivery notes, and CPO & PK delivery orders.</p>	

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>Kapilit POM established list of licenses and permits 2023.</p> <p>Example of the licenses and permits as below:</p> <ol style="list-style-type: none"> 1. MPOB license no: 538870104000, with validity until 30/04/2023. 2. Trading License no CTRPT-TL01-00026792 with validity until 31/12/2023 3. Sterilizer Permit with validity until 05/12/2023. <p>Reviewed and checked on the list of licenses and permits expiry date all are within the validity date.</p> <p>Site inspection at mill notice board and information corner sighted the licenses and permits are publicly displayed.</p>	Yes
4.3.1.2	<p>Kapilit POM established register of legal and other requirements year 2023. The legal register has included:</p> <p>Example list of laws stated in legal register:</p> <ol style="list-style-type: none"> 1. Akta Kilang & Jentera 1967 (Act 139). 2. Akta Kualiti Alam Sekeliling 1974. 3. Perintah Gaji Minimum 2022. 4. Akta Lembaga Minyak Sawit Malaysia 1998. 5. Prevention and Control of Infectious Disease Act 2020. 	Yes
4.3.1.3	<p>Kapilit POM established Legal Register year 2023.</p> <p>Review on legal register updated on the followings:</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> Minimum Wages Order 2022 Prevention and Control of Infectious Disease Act 1988 (amendment 2020). 	
4.3.1.4	Kapilit POM appoint admin executive as person in charge dated 26/01/2021 to monitor on compliance and update changes of laws and regulations.	Yes
4.3.2.1	Kapilit POM is located within Kapilit Estate. Reviewed the estate map and land title verify the location of Kapilit POM. Therefore, Kapilit POM does not diminish the land used rights of other users.	Yes
4.3.2.2	Kapilit POM is located within Kapilit Estate which is owned by SSB.	Yes
4.3.2.3	Kapilit POM is located within Kapilit Estate and layout map of mill was reviewed.	Yes
4.3.2.4	Kapilit POM is located within Kapilit Estate and does not border with other estates. Therefore no issue of land dispute or encroachment.	Yes
4.3.3.1	Kapilit POM is located within the Kapilit Estate. Thus, no encroachment of land.	Yes
4.3.3.2	Kapilit POM is located within Kapilit Estate. Kapilit estate map is review to confirm the mill location.	Yes
4.3.3.3	Kapilit POM is located within Kapilit Estate and no issue of land dispute or encroachment. Thus, no FPIC required.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>Kapilit POM adopted SSB Social Impact Assessment procedure MSPO-SSB/OP-02 version: 01 issue number 01/10/2015.</p> <p>Kapilit POM established SIA summary and feedback from internal and external stakeholders on 20/01/2023.</p> <p>Example of feedback:</p> <p>Positive impacts: Provide Job Opportunities to the surrounding communities</p> <p>Action plan: Continuing the local recruitment program</p> <p>Action taken: Continuously</p> <p>Person in charge: Mill manager</p> <p>Review on the workers list January 2023 confirm local communities had been hired to work in KPOM</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Negative impacts: Bad road condition</p> <p>Action plan: Maintenance to Kapilit POM main road</p> <p>Action taken: Immediate maintenance of main road has been carried out.</p> <p>Timeline: On – going</p> <p>Person in charge: Sr. Assistant Engineer</p> <p>Site inspection at Kapilit POM main road sighted the maintenance is in progress.</p>	
4.4.2.1	<p>Kapilit POM adopted SSB SOP for Complaint and Grievance, document no.: SSB-HRCCA-HRSOP-14-0, version number 03 dated 04/01/2016.</p> <p>The SOP has a flowchart for internal and external complaint.</p> <p>Internal complaint:</p> <ol style="list-style-type: none"> 1. Complains sources from internal stakeholders 2. Reply on complaint by assistant manager or manager within 7 days and if not proceed to stage 2 3. Report decision to complainer on day 8. <p>External complaint:</p> <ol style="list-style-type: none"> 1. Complains sources from external stakeholders 2. Stage 1: Reply on complaint within 14 days and if not proceed to stage 2 3. Stage 2: Written appeal to CEO / COO, decision made by CEO / COO within 30 days. SSB has established complaint form and summary of grievance records. <p>Section 5 (iii) of the SOP describes all documentations and records pertaining to any complaints and grievances shall be kept by the relevant departments and operation division, and maintained for a minimum of 3 years.</p>	Yes
4.4.2.2	<p>Kapilit POM established 'Borang Aduan dan Sungutan' for complainant to fill up the complaint and grievances.</p> <p>Document review on complaint and grievance record, there is no complaint lodge by workers or stakeholders.</p>	Yes
4.4.2.3	<p>Kapilit POM complaint and grievances procedure and forms are displayed at mill notice board.</p> <p>Site inspection at mill notice board, the complaint forms are available next to complaint box.</p> <p>Interviews foreman, store keeper and lab workers informed, they has been briefed on complaint and grievance procedure.</p>	Yes

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Indicator	Summary of Assessment	Compliance
4.4.2.4	<p>Kapilit POM grievance procedure and flow chart are displayed on mill notice board and guardhouse. Complaint and grievance training conducted on 11/11/2022.</p> <p>Interviews foreman, store keeper and lab workers informed, they has been briefed on complaint and grievance procedure.</p>	Yes
4.4.2.5	<p>Kapilit POM complaints and grievances record book is kept since 2015 and well maintained to capture any complaint received.</p>	Yes
4.4.3.1	<p>Review on list of workers stated there are local workers been hired by the Kapilit POM.</p> <p>Interviews with foreman, store keeper and lab workers informed, Kapilit POM hired locals as their workers and staffs.</p>	Yes
4.4.4.1	<p>Kapilit POM adopted SSB Occupational Safety and Health Policy dated 01/01/2016 signed by CEO.</p> <p>Review on policy available in Bahasa Malaysia, English and display at mill office notice board.</p> <p>The Safety and Health Policy briefing conducted dated 19/09/2022.</p> <p>Interviews with foreman, store keeper and lab workers informed, they had been briefed of the Safety and Health Policy.</p>	Yes
4.4.4.2	<p>a</p> <p>Onsite inspection at at the mill, labor quarters and operational area; SSB Safety and Health Policy displayed at notice boards in dual languages Bahasa Malaysia and English.</p> <p>Interviews with foreman, store keeper and lab workers informed they had been briefed on of company Safety and Health Policy.</p>	Yes
	<p>b</p> <p>Kapilit POM established Hazard Identification Risk Assessment and Risk Control (HIRARC) Doc No SSB/OSH-HIRARC/KPOM/28-2, rev: 4, updated on 20/01/2022.</p> <p>The table with headings: Activity, Hazard, Risk and Effects, Initial Risk Assessment (Consequences, Likelihood, Risk Risking), Risk Control (Existing Control, PIC), Risk Assessment after Control (Consequences, Likelihood, Risk rating, Description) and Date Review.</p> <p>The HIRARC of Workshop revised due to incident occurred on 12/06/2022.</p> <p>Example: Operation Of Airlock</p> <p>Activity: Cleaning of Airlock</p> <p>Hazard: Falling Hot Dust</p> <p>Risk: Hot Dust Fall to body</p> <p>Effect: Burnt</p> <p>Current Control: Safety Briefing & PPE</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Risk Analysis: 3 (L) x 3 (S) = 6 (medium risk)</p> <p>Risk Level: 6 (Medium Risk)</p> <p>Recommend Control: Training & Keep 2 meter distance from sirlock manhole</p> <p>Risk after recommend control: 5 (Low Risk)</p> <p>Person In-Charge: Boileman</p> <p>Document review on training records, KPOM conduct the HIRARC & SOP Air Lock and Multiclone dated 25/06/2022.</p>	
c. i	<p>Kapilit POM established Annual Training Programme for 2023.</p> <p>Type training in the programme:</p> <ol style="list-style-type: none"> 1. SOPs; 2. HIRARC; 3. Safety Handling of chemical; 4. LOTO & PTW; 5. MSDS; 6. Fire drill / emergency response. <p>Interviews with foreman, store keeper and lab workers informed they had been briefed on the safe work practices of their individual task.</p>	Yes
c. ii	<p>Kapilit POM maintained relevant SDSs for chemicals and lubricants at mill office and storage facilities of chemicals, lubricants, water treatment plant, and workshop.</p> <p>SDSs kept in office and store.</p> <p>Example: Cestchem 724D</p> <p>Document review on the SDS of Chemical Cestchem 724D Soda Ash available in dual languages, English and Bahasa Malaysia.</p> <p>Site verification confirmed chemicals and lubricants are in original label packaging and stored in proper storage facilities with sufficient ventilations.</p>	Yes
d	<p>Kapilit POM provides appropriate PPE to workers such as helmets, safety vest, safety boots, safety glass, gloves and earplugs.</p> <p>Issuance records maintain for each employee.</p> <p>Document review on the issuance records, verify Kapilit POM issued PPE to workers with latest issued on 20/01/2023.</p>	Yes
e	<p>Kapilit POM established SOP for Managing of Chemicals, Doc no. KPOM-PAS-028 dated 29/03/2017.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Scope of procedure handling of chemical for boiler, store and laboratory.</p> <p>Site verification confirmed chemicals and lubricants are in original label packaging and stored in proper storage facilities with sufficient ventilations.</p>	
f	<p>Document review on appointment letter confirmed Kapilit POM appoints production executive as safety and health coordinator dated 26/01/2021.</p>	Yes
g	<p>Kapilit POM established Safety & Health Committee represented by both management and workers representatives.</p> <p>Document reviewed on minute of meeting confirmed Safety and Health Committee meeting conducted in quarterly basis dated 24/03/2022, 20/06/2022, and 26/09/2022, 16/11/2022 respectively.</p> <p>Agenda discuss in meeting are PPE usage, COVID-19 Pandemic, accident and injury records.</p> <p>The incident on 08/06/2022 reported and review in OSH meeting held on 20/06/2022.</p>	Yes
h	<p>Kapilit POM adopted SSB Fire Management Plan doc. No. MSPO-SSB/OP-10 version 1 issue 1 effective update May 2015.</p> <p>Site verification confirmed the emergency contact details display at key operation areas in the mill.</p> <p>Latest fire emergency training conducted on 03/07/2022.</p> <p>Interviews with foreman, store keeper and lab workers informed they had been informed on of the emergency response plan.</p>	Yes
i	<p>Kapilit POM establish list of trained first aider and display at mill notice board.</p> <p>Site verification confirmed first aid kits available at workshop, stores and mill office manage by trained first aider.</p> <p>First aider training had been conducted on 22/11/2021 – 23/11/2021.</p> <p>First aid training for all workers conducted on 03/07/2022.</p>	Yes
j	<p>Kapilit POM maintain records of injuries.</p> <p>Annual Accident Report JKKP 8 for year 2022 submitted to DOSH dated 14/01/2022 with 7 accident cases.</p> <p>Reviewed the workers payslip, the medical leaves (MC) had been paid on daily rate. The SOCSO claim had been submitted and paid to the workers.</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>The incident on 08/06/2022 & 10/08/2022 reported and review in OSH meeting held on 26/09/2022.</p> <p>Document review on the accident record confirmed all records are well maintained.</p>	
4.4.5.1	<p>Kapilit POM adopted SSB Social Policy signed by CEO dated 01/04/2022.</p> <p>The policy described 'all employees would be treated fairly in terms of recruitment, progression, terms and conditions of work and representation regardless of race, caste, nationality, gender, physique, sexual orientation and religion'.</p> <p>Site inspection verified, Social Policy is displayed at mill notice board.</p> <p>Interviews with foreman, store keeper and lab workers informed they understand and has been briefed on Social Policy.</p>	Yes
4.4.5.2	<p>Kapilit POM adopted SSB Equal Employment Policy signed by CEO dated 01/04/2022.</p> <p>The policy stated on management commitment to ensure all staff and/or employee member are entitled to fair and equally treated. It is unlawful to discriminate on the basis of race, religion, and gender.</p> <p>Interviews with foreman, store keeper and lab workers informed the management does not support discrimination at work place.</p>	Yes
4.4.5.3	<p>Kapilit POM established employment contracts and signed by mill management and workers.</p> <p>The employment contract stated daily rate according to workers job description.</p> <p>The employment contract is written in Bahasa Malaysia and understandable by Malaysian and Indonesian workers.</p> <p>Interviews with foreman, store keeper and lab workers, they are able to explain the wage provided by company.</p>	Yes
4.4.5.4	<p>Kapilit POM monitor contractor worker wage through payslip provided for month of January 2022 to December 2022 and kept at mill office for reference.</p> <p>Interviews with contractor worker informed wage is paid as per agreed terms and conditions.</p>	Yes
4.4.5.5	<p>Kapilit POM established monthly manpower return for December 2022 with total of 110 workers recorded.</p> <p>The list has include the employee number, name, designation, grade, date of birth, age, sex, race, date of join and year of employment.</p>	Yes
4.4.5.6	<p>Kapilit POM established employment contract for every worker recruited. Employment contract is reviewed and confirmed sign by mill manager and workers.</p>	Yes

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	Interviews with foreman, store keeper and lab workers informed they are briefed on the employment contract terms and conditions, wage, job description and copy is provided.	
4.4.5.7	<p>Kapilit POM established punch card system and checkroll book for all workers for time recording system.</p> <p>Punch card machine is located at guardhouse and mill office.</p> <p>Day shift working hours: 7:00am – 3:00 pm (rest on 12.00pm-1:00pm).</p> <p>Evening Shift working hours: 3:00pm – 11:00pm (rest on 7:00pm – 8:00pm).</p>	Yes
4.4.5.8	<p>Kapilit POM established working hours of 8 hours works for each shift and complying with Sabah Labour Ordinance (Chapter 67).</p> <p>Review on Kapilit POM overtime record confirmed overtime rate is 1.5 times hourly rate for normal working days and comply Sabah Labour Ordinance.</p>	Yes
4.4.5.9	<p>Kapilit POM established payslip as a record to document the wages of workers.</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> <p>Interviews with foreman, store keeper and lab workers informed they understand and payslip has been provided for reference.</p>	Yes
4.4.5.10	<p>Kapilit POM workers are provided benefits such as annual leave, medical leave and SOCSO.</p> <p>Kapilit POM also provide school bus for worker's children transportation to school as one the benefits.</p>	Yes
4.4.5.11	<p>Site inspection observe Kapilit POM provide workers with housing, free water and electricity, sports facility and place of worship.</p> <p>Interviews with foreman, store keeper and lab workers informed Kapilit POM has provide all amenities stated above.</p>	Yes
4.4.5.12	<p>Kapilit POM adopted SSB Sexual Harassment & Gender Discrimination Policy signed by CEO on 04/01/2022.</p> <p>The policy stated company committed to prevent and eradicate sexual harassment and gender discrimination Kapilit POM adopted SSB Prevention on Workplace Violence Policy signed by CEO on 04/01/2022 that stated SSB firmly committed to prevent violence and promote a violence free workplace.</p> <p>Review on complaint records and Interviews with workers informed no sexual harassment and violence at workplace.</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>Kapilit POM adopted SSB Freedom of Association Policy signed by CEO dated 01/04/2022.</p> <p>The policy stated company recognize and respects employee's rights and freedom to join or to refrain from joining organization of their own choosing, to associate freely and bargain collectively.</p> <p>Interviews with foreman, store keeper and lab workers informed, they have been brief on their rights to form union.</p>	Yes
4.4.5.14	<p>Kapilit POM adopted SSB Child Protection Policy signed by CEO dated 01/04/2022.</p> <p>The child protection policy stated company is committed to comply with the law and regulation and ensure all children are equally protected.</p> <p>Kapilit POM adopted SSB Minimum Age Policy signed by CEO on 01/04/2022.</p> <p>The Minimum Age Policy stated 'SSB is firmly committed to support the employment age as stated in Sabah Labor Ordinance'. It also stated 'SSB offer permanent employment to person aged 18 and above'.</p> <p>Document review on Kapilit POM Monthly Manpower Return for the month of December 2022, the total number of workers are 110 and no young workers or child hired by mill.</p> <p>Site inspection and Interviews of workers at Kapilit POM office and operational area observe, there are no young workers below 18 years been hired.</p>	Yes
4.4.6.1	<p>Kapilit POM established training programme year 2023 dated 15/01/2023.</p> <p>Review on training documents year 2022, the implementation is according to schedule</p> <p>List of training programme been conducted:</p> <ol style="list-style-type: none"> 1. HIRARC and SOP dated 25/06/2022. 2. SOP Sterilizer training dated 06/07/2022. <p>Interviews with foreman, store keeper and lab workers informed are able to explain their job scope.</p>	Yes
4.4.6.2	<p>Kapilit POM established training matrix year 2023 based on job training description and work condition.</p> <p>Training need analysis includes assessment on:</p> <ol style="list-style-type: none"> 1. Effectiveness of training conducted. 2. Suitability of training for workers. 3. Preparation of training materials and training arrangement. <p>Review on Individual Employee Training Record of oil room operator and general clerk verified on the implementation of training programme 2022</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	to provide the specific skill and competency based on their job description. Interviews with foreman, store keeper and lab workers informed, training has been conducted by mill management team.	
4.4.6.3	Kapilit POM established training programme for year 2023 dated 15/01/2023, includes planned trainings. Example: <ol style="list-style-type: none"> 1. Emergency respond training on July 2023. 2. Scheduled waste management training on March 2023. 3. SDS training on February 2023. 4. HIRARC training on February 2023 	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	Kapilit POM adopted SSB Environment Policy dated 01/04/2022 signed by newly appointed CEO. The policy describes: <ol style="list-style-type: none"> 1. Complying with all applicable legal and statutory and regulatory requirement; 2. Minimizing waste and improving the efficiency of resources utilized. Reviewed Kapilit POM Environmental Aspect and Impact Assessment (EAIA) reviewed on 23/11/2022. The EAIA included the relevant environmental legislation of the country. Site interviews with sampled mill operators informed they were briefed on environmental policy and environmental impact in mill. Reviewed and verified environment policy training records dated 29 July 2022. Training records include pictorial evidence of workers participation and attendance form signed by workers.	Yes
4.5.1.2	a Kapilit POM adopted SSB Environment Policy dated 01/04/2022 signed by newly appointed CEO. The policy describes: "Complying with all applicable legal and statutory and regulatory requirement". Kapilit POM established Environmental Aspect and Impact Assessment (EAIA) reviewed on 23/11/2022. The objectives of the environmental management and monitoring plan are:	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> 1. To ensure a continuous Awareness of need to check and monitor key environmental components for Kapilit POM Complex and take appropriated remedial measures to avoid environmental degradation; 2. To Protect the environment of Kapilit POM Complex from neglect, mismanagement and irresponsible activities during establishment and operation; 3. To ensure conformation to all the activities are within the Laws / Acts and legislation of state and Nation; 4. To identify the mills aspect and impacts of the potential pollutants wastes and to establish a proper mitigation plan to reduce of minimize the impacts. 	
	<p>b Kapilit POM established EAIA reviewed on 23/11/2022.</p> <p>The EAIA included list of activities, aspect, and impact towards environment, action plan and improvement plan.</p> <p>The assessment include following activities:</p> <ol style="list-style-type: none"> 1. POME; 2. EFB; 3. Production of fiber / shell / boiler ash; 4. Scheduled waste; 5. Transport of CPO & PK; 6. Smoke emissions from mill stack and vehicles; 7. Biogas Plant. <p>Example:</p> <p>Process: EFB Disposal;</p> <p>Activity: EFB waste disposal;</p> <p>Aspect: Oily, Acidic, Dark Colour and Foul ordor from EFB leachate;</p> <p>Impact: Water pollution;</p> <p>Existing control measure: EFB trucking and application at Oil Palm Blocks;</p> <p>Risk assessment rating; 4</p> <p>Risk level: Low.</p>	Yes
4.5.1.3	<p>Kapilit POM established EAIA reviewed on 23/11/2022.</p> <p>The EAIA included list of activities, aspect, and impact towards environment, action plan and improvement plan.</p> <p>The assessment include following activities:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services

Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> 1. POME; 2. EFB; 3. Production of fiber / shell / boiler ash; 4. Scheduled waste; 5. Transport of CPO & PK; 6. Smoke emissions from mill stack and vehicles; 7. Biogas Plant. <p>Example: Process: EFB Disposal; Activity: EFB waste disposal; Aspect: Oily, Acidic, Dark Colour and Foul order from EFB leachate; Impact: Water pollution; Existing control measure: EFB trucking and application at Oil Palm Blocks; Risk assessment rating; 4 Risk level: Low; Type of Impact: Negative; Management Action: Install new EFB Press and cut machines to convert EFB from waste to fuel; PIC: Mill Manager & Sr. Assistant Manager; Target: December 2022; Status: 2 units have been installed and 2 more units incoming. During site visit, observed installed 2 units of EFB press. Another unit has been installed in November 2022. The last purchased unit is planned to be installed in February 2023.</p>	
4.5.1.4	<p>Kapilit POM EIA include plan to promote positive impacts.</p> <p>Example: Process: EFB disposal; Activity: EFB processing to become fibre for boiler fuel; Aspect: Financial effect to reduce EFB mulching to Estate; Impact: Reduction of water pollution from reduced numbers of EFB sent to Estate; Risk assessment: 12; Risk level: Moderate;</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Type of impact: Positive;</p> <p>Management Action: Install new EFB Press and cut machines to convert EFB from waste to fuel;</p> <p>PIC: Mill Manager & Sr. Assistant Manager;</p> <p>Target: December 2022;</p> <p>Status: 2 units have been installed and 2 more units incoming.</p> <p>During site visit, observed installed 2 units of EFB press. Another unit has been installed in November 2022. The last purchased unit is planned to be installed in February 2023.</p>	
4.5.1.5	<p>Kapilit POM established training programme year 2023 include environment training and policy. Training for 2023 is effective from February 2023.</p> <p>Example training completed for year 2022:</p> <ol style="list-style-type: none"> 1. POME analysis by QWATSO Chemical Sdn. Bhd on 06/12/2022; 2. Chemical handling on 20/09/2022. <p>Site interviews with sampled mill operators informed they have been briefed on company Environmental Policy and environmental impact in mill.</p>	Yes
4.5.1.6	<p>Kapilit POM conducted latest environmental meeting on 15/11/2022.</p> <p>Document review, the environmental minute meeting dated 15/11/2022 is documented and maintained.</p> <p>The topics included in the environmental meeting are mill activities that affects the environmental such as Palm Oil Mill Effluent (POME) BOD monitoring and management and scheduled wastes management.</p>	Yes
4.5.2.1	<p>Kapilit POM established baseline value for diesel consumption from 2020 to 2022.</p> <p>The baseline from 2020 to 2022 are used for monitoring diesel consumption in year 2023.</p> <p>Reviewed the diesel consumption record for vehicle, tractor and genset from January until December 2022, the consumption is higher than baseline due to biogas maintenance.</p>	Yes
4.5.2.2	<p>Kapilit POM established the budget for diesel consumption year 2022.</p> <p>Kapilit POM recorded the actual diesel consumption compared against the baseline for effective monitoring for year 2022.</p> <p>Reviewed on the diesel consumption record for vehicle, tractor and genset from January until December 2022, the consumption is higher than baseline due to biogas maintenance.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services										
Indicator	Summary of Assessment	Compliance								
4.5.2.3	Kapilit POM establish biogas plant to generate renewable electricity supplying to mill and Kapilit Estate to reduce usage of fossil fuel.	Yes								
4.5.3.1	<p>Kapilit POM established list of waste generated and management plan latest reviewed on 16/01/2023.</p> <p>The table describes example of type of wastes and sources as below;</p> <table border="1"> <thead> <tr> <th>Type of waste</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>Scheduled waste</td> <td>Mill complex, Biogas, Effluent, DLF Plant</td> </tr> <tr> <td>Domestic Waste</td> <td>Mill complex, Biogas, Effluent, DLF Plant, Office, Canteen</td> </tr> <tr> <td>Recycle Waste</td> <td>Final effluent pit, Effluent pond, Biogas plant, Land irrigation, EFB yard, Mill complex</td> </tr> </tbody> </table>	Type of waste	Source	Scheduled waste	Mill complex, Biogas, Effluent, DLF Plant	Domestic Waste	Mill complex, Biogas, Effluent, DLF Plant, Office, Canteen	Recycle Waste	Final effluent pit, Effluent pond, Biogas plant, Land irrigation, EFB yard, Mill complex	Yes
Type of waste	Source									
Scheduled waste	Mill complex, Biogas, Effluent, DLF Plant									
Domestic Waste	Mill complex, Biogas, Effluent, DLF Plant, Office, Canteen									
Recycle Waste	Final effluent pit, Effluent pond, Biogas plant, Land irrigation, EFB yard, Mill complex									
4.5.3.2	<p>a Kapilit POM established list of wastes and management plan.</p> <p>Example:</p> <p>Type of waste: Scheduled Waste;</p> <p>Source: Mill complex, Biogas, Effluent, DLF Plant;</p> <p>Action Plan: Collect, store, record and dispose according to law;</p> <p>PIC: HOD and store keeper.</p>	Yes								
	<p>b Kapilit POM EFB, boiler ash and decanter cake are sent to the nearby estate as part of recycling programme as organic fertilizer.</p> <p>Reviewed the EFB delivery record to Kapilit Estate for December 2022.</p>	Yes								
4.5.3.3	<p>Kapilit POM established SOP for Chemical Handling dated 01/03/2010 updated on 27/02/2020.</p> <p>The SOP describes storage, handlings and disposal of used chemicals containers.</p> <p>Example:</p> <p>Empty chemical containers and water treatment plant.</p> <p>Action plan: Authorized contractor is appointed to collect scheduled wastes on regular basis. Storage of scheduled waste not more than 180 days or 20 mt.</p> <p>Review the scheduled waste record, the storage of scheduled waste not more than 180 days or 20 mt.</p> <p>The latest collection by authorized contractor is on 24/08/2022.</p>	Yes								
4.5.3.4	Kapilit POM domestic wastes are disposed at dedicated landfill established by estate management at estate block no KP-07H.	Yes								

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Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Indicator	Summary of Assessment	Compliance		
	<p>During field visit at landfill site, confirmed the landfill is located 500 meter away from housing and waterways area.</p> <p>Landfill is well maintained and monitored by the estate management.</p>			
4.5.4.1	<p>Kapilit POM established list of waste generated and management plan with latest review on 16/01/2023.</p> <p>Example:</p> <p>Type of waste/pollution: Greenhouse gas emission;</p> <p>Item description: CO2 emission from office, mill and weighbridge.</p>	Yes		
4.5.4.2	<p>Kapilit POM established list of waste generated and management plan with latest review on 16/01/2023.</p> <p>Example:</p> <p>Type of waste/pollution: Greenhouse gas emission;</p> <p>Item description: CO2 emission from office, mill and weighbridge;</p> <p>Action to be taken: Monitor KW usage for processing and office usage & monitor FFB received, EFB collection by each Estate;</p> <p>PIC: Chargeman and Admin Officer.</p> <p>During site visit, observed established system is in place for monitoring of KW usage.</p>	Yes		
4.5.4.3	<p>Kapilit POM POME is treated using two mechanism before final discharge to land irrigation:</p> <ol style="list-style-type: none"> 1. Open pond system; 2. Methane capturing system. <p>Kapilit POM engage with 3rd party accredited laboratory to conduct final discharge POME test on 16/12/2022.</p> <p>BOD results for December 2022 reviewed and has exceeded the permitted amount of 20mg/l.</p> <p>Mitigation action taken by Kapilit POM includes upgrading of polishing plant, improvisation of ETP management, monitoring and analysis of effluent reports with timeframe from June 2022 to June 2023.</p> <p>Outcome of action to be reviewed during next surveillance audit.</p>	Yes		
4.5.5.1	<table border="1"> <tr> <td style="width: 20px; text-align: center;">a</td> <td> <p>Kapilit POM established Water Management Plan latest update on 03/01/2023.</p> <p>The purpose of the water management plan is to maintain and monitor quality and availability of surface and ground water by addressing the effects of their use of water and effects of their activities on local water resources.</p> <p>The plan has identified source of water and water usage.</p> </td> </tr> </table>	a	<p>Kapilit POM established Water Management Plan latest update on 03/01/2023.</p> <p>The purpose of the water management plan is to maintain and monitor quality and availability of surface and ground water by addressing the effects of their use of water and effects of their activities on local water resources.</p> <p>The plan has identified source of water and water usage.</p>	Yes
a	<p>Kapilit POM established Water Management Plan latest update on 03/01/2023.</p> <p>The purpose of the water management plan is to maintain and monitor quality and availability of surface and ground water by addressing the effects of their use of water and effects of their activities on local water resources.</p> <p>The plan has identified source of water and water usage.</p>			

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Source of water: Water Reservoir; Water usage: Mill processing activities; Source of water: Rain water; Water usage: Domestic use. Site visit of Kapilit POM housing area observed each houses provided with water tanks. Reviewed water usage records for October 2022.</p>	
b	<p>Kapilit POM established Water Management Plan latest update on 03/01/2023. Kapilit POM conduct monthly POME final discharge water test by external third party for land irrigation. Document review, final discharge POME analysis conducted by external laboratory dated 16/12/2022, the result exceed the DOE requirement of 20mg/l. Mitigation action taken by Kapilit POM which include upgrading of polishing plant, improvisation of ETP management, monitoring and analysis of effluent reports with timeframe from June 2022 to June 2023. Outcome of action to be reviewed during next surveillance audit.</p>	Yes
c	<p>Kapilit POM established Water Management Plan latest update on 03/01/2023. Kapilit POM monitor water usage for mill operation and domestic. The water usage per ton of FFB is monitor on monthly basis. Document reviewed the water usage record dated December 2022.</p>	Yes
4.5.5.2	<p>Kapilit POM established EAIA reviewed on 23/11/2022 for POME management describes as follows:</p> <ol style="list-style-type: none"> 1. Monitoring of the POME discharge as per EQA; 2. Monitoring of water course on water quality Index analysis; 3. Monitoring of application piping, pumps and tanks. <p>Kapilit POM discharge of POME effluent for land irrigation at Kapilit Estate.</p>	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>Kapilit POM established standard operating procedures for its operation. Sample list of SOPs are :</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>1. Prosedur Operasi Mesin Tipper, Doc No.: KPOM-PKS-006, reviewed 26/09/2022;</p> <p>2. Prosedur Operasi Sterilizer, Doc. No.: KPOM-PKS-005, reviewed 20/07/2022.</p> <p>Example of trainings conducted:</p> <p>1. SOP sterilizer dated 26/08/2022;</p> <p>2. SOP kernel recover dated 26/08/2022.</p> <p>Site interviews with sampled mill operators informed they had been briefed on job function and safety based on operation procedures by Assistant Engineers.</p>	
4.6.1.2	<p>Kapilit POM implement milling best practices.</p> <p>Reviewed Stack emission report dated 18/04/2022, dust particulate was reported (322.79 mg/m³) much higher than DOE specification (150 mg/m³). This was mainly due to no installation of ESP. ESP was installed post June 2022. The results to be reviewed during the next surveillance audit.</p>	Yes
4.6.2.1	<p>Kapilit POM business plan is included in Sabah Softwoods Berhad business management plan for year 2023.</p> <p>Business management plan include target that are achievable by Kapilit POM.</p> <p>Information stated in Kapilit POM budget for year 2023 includes the following:</p> <p>1. Projection of FFB received;</p> <p>2. Projection of CPO and PK production;</p> <p>3. Sales of mill produces;</p> <p>4. Operation expenses;</p> <p>5. Mill building & other expenses.</p>	Yes
4.6.3.1	<p>Kapilit POM established documentation for product purchasing.</p> <p>1. Quotation;</p> <p>2. Purchase order.</p> <p>Example quotation and purchase order for mill Calcium Carbonate dated 03/01/2023 reviewed.</p> <p>Information stated in purchase order is product description, quantity, unit of measurement and unit price.</p> <p>Quantity in purchase order and delivery order dated 07/01/2023 is consistent.</p>	Yes
4.6.3.2	<p>Kapilit POM established documentation for product purchasing.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>1. Quotation;</p> <p>2. Purchase order.</p> <p>Example quotation and purchase order for mill Calcium Carbonate dated 03/01/2023 reviewed.</p> <p>Information stated in purchase order is product description, quantity, unit of measurement and unit price.</p> <p>Quantity in purchase order and delivery order dated 07/01/2023 is consistent.</p> <p>Reviewed invoice date 07/01/2023 and payment receipt dated 07/01/2023.</p> <p>All information are consistent.</p>	
4.6.4.1	<p>Kapilit POM conducted meeting with the contractors dated 29/08/2022 and 15/05/2022 that includes awareness on:</p> <ol style="list-style-type: none"> 1. MSPO policies; 2. Communication / complaint procedures; 3. SOP for work related to contractor; 4. Safety procedures at Kapilit POM. 	Yes
4.6.4.2	<p>Kapilit POM use third party services for transporting CPO and PK.</p> <p>Reviewed four contract agreements for transporters.</p> <p>Contract agreement between Kapilit POM and third party CPO and PK transporter dated 03/01/2022 and signed by both parties.</p>	Yes
4.6.4.3	<p>Kapilit POM established contract agreement with CPO and PK transporter.</p> <p>Section 7.21 mentions "the contractor shall observe and comply with Malaysian Sustainable Palm Oil (MSPO) Principle Standard requirements with regards to the transportation of CPO and PK".</p> <p>Section 7.22 mentions "the contact include a clause reserving the right of the certification body to audit the outsourced contractor".</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.
X	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.

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	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.
	No non-conformity raised in previous audit.
<p><i>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.</i></p> <p><i>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.</i></p>	

4.5. Detail of Audit Findings Identified during last audit

AUDIT OUTCOME		
During last Audit	1	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number 01	
Indicator # and Description	4.5.4.2 An action plan to reduce identified significant pollutants and emissions shall be established and implemented. (MAJOR)
Location:	Kapilit Palm Oil Mill
Description of Finding / Objective Evidence:	
<p>During review of the mill discharge test results, it was found the BOD level exceeds the DOE requirements of 20 mg/l for the period June 2021 to January 2022.</p> <p>There is no action plan established and implement to monitor and ensure the discharge limit below the DOE permissible requirement.</p>	
Classification	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor
Raise by:	Ariff Bin Lokman
Date Raise:	11/02/2022
Deadline for implementation	
Root Cause Analysis (by company):	
POME BOD count is above the 20 mg/l prescribed limit and no management plan to address the issue.	
Correction (by company):	

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Non Conformity Number 01

Include 9 POME quality improvement mitigations plan in the 2022 Environment Aspect and impact action

Example:

Activity: Pome Discharge (Final Effluent Pit)

Environment Aspect: Discharge of effluent liquid (High Organic Content)

Environment Impact: High BOD Value

Mitigation: In-plant control (ensure final effluent liquid conveyed to treatment ponds)

Monitoring Plan: No direct discharge into watercourse

Record of Implementation: Final Effluent meter reading record

Timeline: Daily

Corrective / Preventive Action (by company)

POME discharge quality is being monitored and operations is being improved as per management plan

Review of Correction & Corrective / Preventive Action

Review the Environment Aspect and Impact Action 2022 dated 21/02/2022 include the action plan to mitigate the high BOD level.

Reviewed the BOD analysis report, the BOD level had reduced from 42 mg/l on 22/12/2021 to 25 mg/l on 16/02/2022

The evidence provided sufficient and further verification will be conducted in the next surveillance audit.

Closed: Yes No

Site verification : Yes No

Name of Lead Auditor / Auditor:

Ariff Bin Lokman

Date of Closure:

15/03/2022

Review of Implementation

BOD results for December 2022 reviewed and results has exceeded the permitted amount of 20mg/l. Mitigation action taken by Kapilit POM includes upgrading of polishing plant, improvisation of ETP management, monitoring and analysis of effluent reports with timeframe from June 2022 to June 2023.

As of this audit, implementation is deemed sufficient.

Name of Auditor:

Navin Baskram

Date of Review:

02/02/2023

4.6. Detail of Onsite Audit Findings Identified during This Audit

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

ONSITE AUDIT OUTCOME		
During this onsite audit,	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

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Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.	Office	Kapilit POM could improve payments monitoring for employees of contractors.
2.	4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.	Office	Kapilit POM could improve greenhouse gas emission description in waste management plan.

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5. CONCLUSION

Kapilit Palm Oil Mill has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct annual surveillance audit 21 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 CPO January to December 2022:	51,253.96	mt
Certified PK January to December 2022:	11,625.77	mt
Projected CPO January to December 2023	58,370.00	mt
Project PK January to December 2023	12,813.00	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, 14/02/2023

Muhammad Khairul Anuar bin Azizul
Hasan TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 27/02/2023

Mohamad Norhisham Mohd Salleh
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