

MSPO CERTIFICATION SUMMARY REPORT

TOPAZ EMAS SDN BHD

SURVEILLANCE 03

Onsite Audit Date: 15/08/2022

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MSPO Certification Summary Report

Company Name: Topaz Emas Sdn. Bhd

Certifying Unit: Topaz Emas Sdn. Bhd

Client Number: 92-125

Audit Type: ASA 03

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	Malaysian Palm Oil Certification Council
MSPO	Malaysian 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

Topaz Emas Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct ASA 03 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 surveillance three (03) 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 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: Navin Baskram

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following <ol style="list-style-type: none">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; orvii) Other relevant related fields	Bachelor in Biotechnology and Master in Environmental 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)	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.
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 as auditor based on audit log.
Good Milling Practices. Palm oil milling working experience or auditing experience	Four (4) years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Four (4) years working experience in oil palm plantation.
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 9001, 14001, 45001 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 IMS ISO 9001, 14001, 45001 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	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following	Muhammad Khairul Anuar Bin Azizul Hasan	Graduate in Plantation Industry and Management.	Yes
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	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)	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes
	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Muhammad Khairul Anuar Bin Azizul Hasan	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.	Muhammad Khairul Anuar Bin Azizul Hasan	Qualified as auditor based on audit log.	Yes
	Khairul Anwar Bin Ismail		
Field working experience in the palm oil sector or demonstrable equivalent	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	Yes
Good Milling Practices. Palm oil milling working experience or auditing experience	Muhammad Khairul Anuar Bin Azizul Hasan	7 years working experience in oil palm plantations.	Yes
	Khairul Anwar Bin Ismail	5 years working experience in oil palm plantations.	
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Muhammad Khairul Anuar Bin Azizul Hasan	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	Muhammad Khairul Anuar Bin Azizul Hasan	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	Muhammad Khairul Anuar Bin Azizul Hasan	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	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
	Khairul Anwar Bin Ismail		
Completed High Conversation Value assessment	Muhammad Khairul Anuar Bin Azizul Hasan	Attended and completed the HCV-HCS for producer online course.	Yes
	Khairul Anwar Bin Ismail		
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Muhammad Khairul Anuar Bin Azizul Hasan	Able to communicate in Bahasa Malaysia and English.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
	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, 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.

The ASA 03 audit is conducted in accordance to the certification procedure.

Surveillance Three (03)

The surveillance three (03) audit conducted onsite on 15/08/2022 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

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- Interview operation personnel for understanding for the work assigned;
- 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

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 2021 to Dec 2021			Actual volumes Jan 2022 to July 2022			Projected volume Jan 2022 to Dec 2022		
FFB	CPO	PK	FFB	CPO	PK	FFB	CPO	PK
287,215. 31	53,824.1 5	17,899.1 5	190,264 .38	35,712.3 1	11,772.6 0	320,000	59,200	19,200

3.2. Mas of Mill Location



Figure 1: Mill GPS Location

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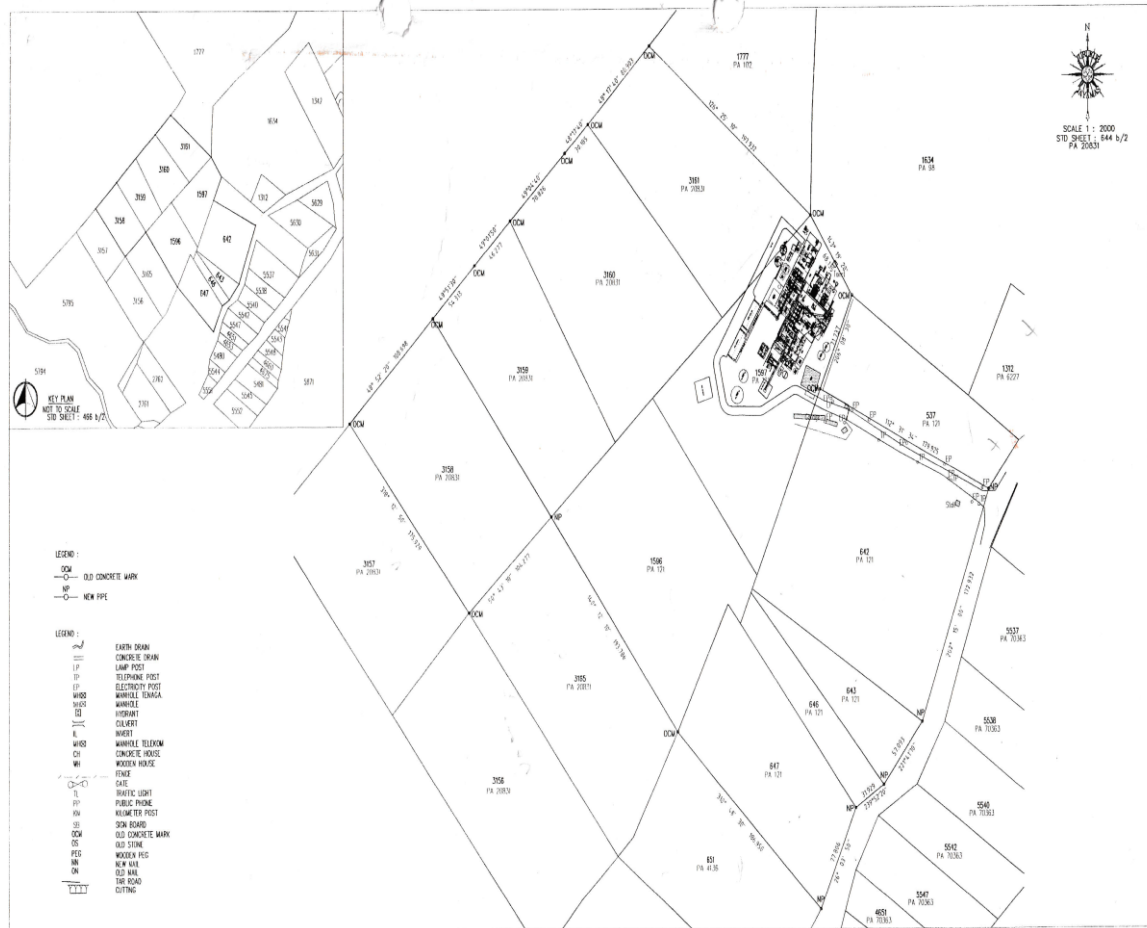


Figure 2: Mill Layout Plan

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4. CERTIFICATION ASSESSMENT

4.1. ASA 03

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 Three (03):

The surveillance three (03) audit is conducted on 15/08/2022.

During the last remote surveillance two (02) audit, there are 0 Major, 0 Minor, 1 Opportunities for Improvement (OFI) are raised

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 13/07/2022 to announce the audit of the certified unit. As at audit date on 15/08/2022 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	TESB established MSPO Policy dated 01/04/2019 sign by Company Director. Onsite inspection confirmed MSPO Policy publicly display at mill notice board. Policies training for workers and staff carried out on 09/03/2021. Site interviews with sampled mill operators informed they had been briefed on MSPO policy and its requirements.	Yes
4.1.1.2	TESB MSPO policy dated 01/04/2019 describe: TESB committed to provide adequate resources towards sustainability of palm oil business by implementing MPSO system and continuous improvement on sustainability development. <ul style="list-style-type: none">- Management commitment and responsibility;- Transparency;- Compliance to legal requirement;- Social responsibility, health, safety and employment conditions;- Environment, natural resources;- Best practices.	Yes
4.1.2.1	TESB established SOP for internal audit document number MP 01, issue revision 1/1 dated 15/11/2018. The procedure describes the audit will be carried out at least once a year before third party external audit. Latest internal audit carried out dated 30/05/2022. There is no NC and OFI raised during the internal audit.	Yes
4.1.2.2	TESB carried out internal audit on 30/05/2022. There is no NC and OFI raised during the internal audit. Internal audit carried out covered all elements of MSPO requirements. The internal audit checklist is following MSPO principles and criteria.	Yes
4.1.2.3	TESB carried out management review meeting on 01/07/2022. Internal audit results and action plan included in the agenda.	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 carried out on 01/07/2022 with agenda as follows:</p> <ol style="list-style-type: none">1. Actions of previous meeting;2. MSPO certification status;3. Manual, Policy and procedure status;4. Results of internal audit;5. Preventive and corrective action status;6. Recommendation for improvement.	Yes
4.1.4.1	<p>TESB established Continuous Improvement Plan 2022 dated 27/07/2022.</p> <p>The CIP includes social, environment, operation and safety and health.</p> <p>CIP established describes:</p> <ol style="list-style-type: none">1. Objectives / focus / areas / goals;2. Strategies and activities;3. Resources and support;4. Person in charge;5. Timeline;6. Completion;7. Measure of success;8. Results;9. Remark. <p>Scope: Social;</p> <p>Objective: Proper housing for workers;</p> <p>Strategy: Planning and survey for new house;</p> <p>Activity: Get the certificate fitness for each house;</p> <p>Resource: Government, Budget for allocation in Capital Expenditure;</p> <p>PIC: HQ and HR;</p> <p>Timeline: 2021;</p> <p>Completion: 2021;</p> <p>Positive: No more poor condition of workers housing;</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Result: Certificate fitness had been provided dated on 25/11/2021; Remark: Nil.</p> <p>Site visit at workers housing confirmed, the housing meet the JTK Certificate fitness requirements.</p>	
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">1. Initial evaluation of new technology requirements;2. Survey for contractor/service provide;3. Evaluate few proposal of key project;4. Request quotation;5. Contract agreement;6. Key project information (plan layout, slab drawing, flow process, design data and project implementation schedule);7. Drawing and technical execution docs;8. Work Progress;9. Shipping material, installation and assembling;10. DOSH Submission;11. Training;12. Commissioning. <p>TESB implemented new technology for pollution control devices – electrostatic precipitators (ESP) in dated 02/12/2021.</p> <p>Review the training record for ESP dated 02/12/2021.</p>	Yes

Principle 2: Transparency		
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 carried out on 06/07/2022 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

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
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"> 1. Annual stakeholders meeting; 2. Complaint and grievance records. <p>Confidential:</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Land titles; 2. Standard operating procedures. 	Yes
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 carried out on 06/07/2022 via email includes information on TESB communication procedure.</p> <p>Site interviews with sampled mill operators 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 carried out on 06/07/2022 via email to the stakeholders to gain feedback on MSPO requirements.</p> <p>During 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"> 1. Person in charge for oversee the traceability process. 2. Sequence of traceability from receiving of FFB until dispatch of CPO and PK. <p>Documents of receiving FFB:</p> <ul style="list-style-type: none"> - Delivery ticket / dispatch slip from supplier; - Weighbridge ticket from Topaz Emas. 	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	Documents of delivering CPO & PK: - Weighbridge ticket, CPO & PK dispatch note.	
4.2.3.2	TESB carried out internal audit on 30/05/2022 as mechanism for traceability inspection. Results of internal audit on traceability is review and no findings raised.	Yes
4.2.3.3	TESB appointed Admin Clerk as person in charge for traceability dated 01/04/2019.	Yes
4.2.3.4	TESB established monthly records of storage, sales and delivery. Weighbridge tickets from FFB supplier is review. The weighbridge ticket is consist of the following; - MPOB license, ticket no, date, vehicle no, product and weight. Weighbridge ticket for PK dispatch is review that consists following information: - Date, ticket no, date, vehicle no, contract no, product and weight. All weighbridge tickets are documented and well maintained. Example: Record of incoming FFB dated 01/08/2022 is available. Supplier delivery note number is the unique identification number captured in weighbridge ticket.	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	TESB established List and Summary of Applicable Laws and Regulations, Doc No.: TESB/MSPO-P3/01, Rev.02 updated 14/07/2022. From document review, of legal documents: Example: 1. Occupational Safety and Health Act 1994(Act 514); 2. Minimum Wages Order 2022; 3. Employment Insurance System Act 2017; 4. Prevention and Control of Infectious Disease 1988 (Act 342). From document review of the licenses and permits master list updated 14/07/2022. Example: 1. MPOB license no. 500103204000 valid until 28/02/2023; 2. DOE "Kebenaran Bertulis" - Wastewater discharge permit license no. 004207 valid until 30/06/2023;	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>3. Diesel storage permit no.A033450 for 9,000 litre skid tank valid until 02/06/2023;</p> <p>4. Steam Engineer certificate no.097/2016 issued dated 20/06/2016.</p>	
4.3.1.2	<p>TESB established List and Summary of Applicable Laws and Regulations, Doc No.: TESB/MSPO-P3/01, Rev.02 dated 14/07/2022.</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	<p>TESB updated list of legal documents on 14/07/2022.</p> <p>Latest updated list of legal documents includes:</p> <p>Example:</p> <ol style="list-style-type: none"> Occupational Safety & Health Act 1994; Minimum Wages Order 2022. 	Yes
4.3.1.4	<p>TESB appoint the mill secretary as person in charge to update legal documentation as and when any updates or changes required.</p>	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>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 08/06/2022.</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	<p>TESB land titles are issued by District Office of Larut Matang. Therefore, no FPIC required.</p>	Yes
4.3.3.1	<p>TESB land titles are issued by Larut Matang District office. There are no customary land titles.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
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

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>TESB established Social Impact Assessment report dated 20/07/2022.</p> <p>The SIA involved assessment for internal stakeholders dated 18/07/2022 – 19/07/2022 and external stakeholders dated 06/07/202 – 15/07/2022.</p> <p>The SIA conducted includes positive and negative impacts:</p> <p>Example:</p> <p>Positive: Respondents satisfied with housing conditions;</p> <p>Promote action: Regular checking to ensure safe and comfortable;</p> <p>Person in charge: Mill Manager and Mill Engineer;</p> <p>Time frame: Completed in 2022;</p> <p>Negative: Respondents are not joining health campaign organized by mill;</p> <p>Mitigation: Mill will ensure all respondent participate on health campaign;</p> <p>Person in charge: Mill Engineer and OSH committee;</p> <p>Timeframe: 2022.</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>	Yes
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>Site inspection sighted complaint form is available at mill 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>Site inspection sighted complaint form at mill office and can be accessible by internal and external stakeholders.</p>	Yes

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Indicator	Summary of Assessment		Compliance
4.4.2.3	<p>TESB established complaint and grievances form.</p> <p>Site interview with sampled mill operators informed the complaint and grievance forms and box are placed at mill office that can be access by internal and external 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 09/03/2022.</p> <p>Stakeholder's consultation conducted on 01/07/2022 by email. Feedback from stakeholders are recorded and available.</p> <p>Site interviews with sampled mill operators informed they are briefed on complaint and grievance procedure.</p>		Yes
4.4.2.5	<p>TESB established complaint form for workers and external parties.</p> <p>Document review sighted TESB has maintained records from 2019 to 2022.</p> <p>Review on complaint records there are no complaints lodged by internal and external stakeholders.</p>		Yes
4.4.3.1	<p>TESB contributes to local development.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Provide job opportunity to locals; 2. Provide canteen for local business; 3. Buy and process local smallholders FFB. 		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 01/07/2022 includes awareness on safety and health policy.</p> <p>Site interviews with sampled mill operators informed they understand and briefed on Safety and Health policy.</p>		Yes
4.4.4.2	a	<p>TESB established Safety and Health Policy, updated 01/01/2022 signed by Company Director.</p> <p>The Safety and health policy is displayed at the notice board.</p> <p>Safety and Health training conducted on 19/02/2022 and record is reviewed.</p> <p>Site interviews with sampled mill operators informed they are briefed on the Safety and Health policy.</p>	Yes

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	<p>b</p> <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"> 1. Loading ramp; 2. Effluent pond; 3. Engine room; 4. Water treatment plan. <p>The HIRARC established includes:</p> <ol style="list-style-type: none"> 1. Work activity; 2. Hazard category; 3. Effect; 4. Existing control; 5. Additional control measure; 6. Person in charge. <p>Example:</p> <p>Work activity: FFB grading at the ramp area;</p> <p>Hazard category: Physical (hand injury);</p> <p>Existing control: Wearing hand gloves;</p> <p>Additional control: Continuous training on SOP and PPEs;</p> <p>Person in charge: Grader.</p>	Yes
	<p>c. i</p> <p>TESB established Annual Training Programme year 2022.</p> <p>Training in the programme includes:</p> <ol style="list-style-type: none"> 1. Company policies; 2. Mill SOPs; 3. Environments; 4. Safety & Health. <p>Example of training conducted:</p> <ol style="list-style-type: none"> 1. First Aid on 20/07/2022; 2. Company policies on 03/07/2022; 3. Mill SOPs on 18/02/2022. 	Yes
	<p>c. ii</p> <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>	Yes

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	Site inspection sighted copies of SDS available at stores, mill office and updated accordingly.	
d	<p>TESB established Personal Protective Equipment Issuance records.</p> <p>TESB has conducted PPE training for workers dated 19/02/2022.</p> <p>PPE issuance record dated 15/02/2022 for hand gloves and safety helmet is reviewed.</p> <p>Site interviews with sampled mill operators informed they are provided with PPEs for the assigned task according to HIRARC and CHRA.</p> <p>Site interview with with sampled mill operators informed, TEBB provide PPE for all workers based on job task.</p>	Yes
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>Site inspection sighted 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>Document review verified the appointment letter dated 01/04/2019.</p>	Yes
g	<p>TESB conducts Occupational Safety and Health meeting on quarterly basis.</p> <p>The latest meeting is carried on 10/06/2022.</p> <p>The last three quarters meeting held on 11/03/2022, 13/12/2021 and 14/09/2021.</p> <p>Safety and health meeting carried out are included management and workers representatives.</p> <p>Review on safety and health minutes of meeting, accident or injury has been 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"> Duties of committee member; Scope and objective of ERP; SOP on fire, spillages, tank leaking and pipe burst. 	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Document review verified ERP, fire drill and first aid training dated 31/01/2022.</p> <p>Site inspection sighted ERP layout displayed at mill notice board and mill compound.</p>	
i	<p>First aid training for first aiders conducted by Medical Officer from Jabatan Kecemasan & Trauma, Hospital Taiping dated 20/07/2022.</p> <p>TESB Mill engineer, Assistant engineer, supervisor and fireman man are trained as first aiders.</p> <p>Site inspection verified first aid kits are available at workshop and mill compound and office.</p>	Yes
j	<p>TESB submitted annual accidents reporting, JKKP 8/105736/2021 to JKKP dated 21/01/2022.</p>	Yes
4.4.5.1	<p>TESB established Social Policy signed by Company Director dated 01/04/2019.</p> <p>The policy states treat all relevant and related stakeholders with respect include all level employees, neighboring communities and all relevant parties.</p> <p>Social policy training carried out on 03/07/2022.</p> <p>Site interviews with sampled mill operators informed they has been briefed on Social policy.</p>	Yes
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>Site inspection and interviews with sampled mill operators sighted there is 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 Wages Order 2022.</p> <p>Workers' wages are either RM 1,500.00 per month or RM57.69 per day.</p> <p>The pay slip indicates the workers' pay in line with Minimum Wages Order 2022.</p> <p>Site interviews with sampled mill operators informed they has been briefed on the new 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>	Yes

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Indicator	Summary of Assessment	Compliance										
	Payslip contractor's driver for month of July 2022 sighted the wage paid is based on distance of CPO transported as per agreement between contractor and driver.											
4.4.5.5	TESB established updated employees and contractor's workers list dated 30/04/2022. The list includes workers name, gender, I/C or passport no, position, date of join, department / section and date of birth.	Yes										
4.4.5.6	TESB established employment contract for both local and foreign workers duly signed by workers and management. Site interview with sterilizer and fireman operators informed they received copy of employment agreement and understand the content of agreement.	Yes										
4.4.5.7	TESB use thumbprint system for recording working hours and overtime for staff and workers. Time attendance report for the month of August 2022 sighted includes the working hours and overtime.	Yes										
4.4.5.8	TESB established working hours for mills operation. Shift working hours: <table border="1"><tr><td>Time*</td><td>Activity</td></tr><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></table> *45 minutes of rest for each shift period. Non-shift working hours-office: <table border="1"><tr><td>Time</td><td>Activity</td></tr><tr><td>8.00am – 5.00pm</td><td>8 working ours (with 1 hour rest)</td></tr></table> Overtime requisition form dated 14/08/2022 is available to capture overtime perform by each workers. Site inspection sighted working hours is displayed at mill office notice board. Site interview with sampled mill operators informed they are aware and understand the working hours as stated in their employment agreement.	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)	Yes
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	TESB established pay slips for workers consists of wage, overtime, work on rest day and overtime on rest day. Review of worker's pay slip for July 2022 are in accordance to Minimum Wages Order 2022. TESB established monthly summary overtime claim report to monitor workers and staffs working overtime.	Yes										

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	<p>Review of monthly summary overtime claim report for the month of July 2022 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>	
4.4.5.10	TESB provides benefits such as medical care, SOCSO, electricity, water supply and shift allowance.	Yes
4.4.5.11	<p>TESB workers housing comply with Workers' Minimum Standard of Housing and Amenities (Amendment) Act 2019.</p> <p>Site inspection and interview with sampled mill operators informed the living quarters provided with 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 03/07/2022.</p> <p>Review on mill grievance records and interview with sampled mill operators informed no case of sexual harassment.</p>	Yes
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>Site interviews with sampled mill operators informed, management has brief on freedom to join trade union.</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>Site inspection at mill compound sighted there is no underage workers hired by TESB.</p>	Yes
4.4.6.1	<p>TESB establish annual training programme for year 2022.</p> <p>Example training conducted:</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Policy & SOP Briefing carried out on 03/07/2022 for all workers and staffs.</p> <p>TESB established training need analysis for year 2022 includes workers name, their position and type of training required.</p> <p>Interview with sampled mill operators informed they has been briefed on training conducted by TESB.</p>	
4.4.6.2	<p>TESB established training need analysis for year 2022.</p> <p>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 & health and work assigned.</p> <p>Briefing based on workers job description conducted:</p> <ol style="list-style-type: none"> 1. Basic life support and first aid on 20/07/2022; 2. Company polices on 03/07/2022; 3. Operational procedure on 25/02/2022. 	Yes
4.4.6.3	<p>TESB established annual training programme year 2022 and updated annually.</p> <p>Training needs for all workers and management updated on January 2022.</p> <p>Example list of training programme:</p> <ol style="list-style-type: none"> 1. Company Policies on Jan and March 2022; 2. SOPs on March and April 2022; 3. Safety and health at workplace on March 2022. 	Yes

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"> 1. Commitment to continuous improvement in Environment Management; 2. Compliance to all legal requirements related to Environmental laws and regulations; 3. Mitigate and reduce Environmental Pollution; 4. Implement best Environmental practices; 	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>5. Maximise renewable energy for natural resource conservation purposes.</p> <p>TESB conducted policy briefing to workers on 03/07/2022.</p> <p>TESB established Environmental Management Plan for year 2021 updated 22/06/2021. No changes in environment management plan.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Area and mill processes; 2. Major activities / aspect; 3. Impact negative / positive; 4. Management control; 5. Person in charge; 6. Status; 7. Completed date. 	
4.5.1.2	<p>a</p> <p>TESB established Environmental Policy on 01/04/2019 signed by Company Director.</p> <p>TESB established environmental objectives.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Minimized environmental impacts of mills operations; 2. 100% compliance to licensing requirements; 3. Use energy and resources rationally; 4. Involved and train staff to increase awareness on environmental issue; 5. Minimized the environment impact of production sites; 6. Adapt specific prevention and emergency procedures in the environmental; 7. Not more than 600L SW 305 generation every month. 	Yes
	<p>b</p> <p>TESB established Environmental Aspect and Impact Identification Analysis (EAIA) updated 30/06/2021. No changes in EAIA.</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: Empty fruit bunches Heap;</p> <p>Aspect: Foul smell emission from EFB;</p> <p>Environmental negative Impact: Air pollution;</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Indicator	Summary of Assessment		Compliance
	<p>Environment positive impact: To maintain active engagement between mill and estate management for EFB clearance;</p> <p>Management control: To liaise with estate management to collect for mulching;</p> <p>PIC: Weighbridge clerk.</p>		
4.5.1.3	<p>TESB established Environmental Aspect and Impact Identification Analysis (EAIA) updated 30/06/2021. No changes in EAIA.</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: Empty fruit bunches heap;</p> <p>Aspect: Foul smell emission from EFB;</p> <p>Environmental negative Impact: Air pollution;</p> <p>Environment positive impact: To maintain active engagement between mill and estate management for EFB clearance;</p> <p>Management control: To liaise with supplier management to send for mulching as soon as possible;</p> <p>PIC: Weighbridge clerk.</p> <p>Reviewed and verified EFB dispatch weighbridge ticket on 15/08/2022.</p>		Yes
4.5.1.4	<p>TESB updated CIP for year 2022 updated on 27/07/2022 to promote environmental positive impacts.</p> <p>From document review of CIP, example:</p> <p>Focus area: Optimization of usage of kernel shells and fibre for reciprocating boiler;</p> <p>Strategies: Proper daily operation planning;</p> <p>Resource and support: Participation and implementation;</p> <p>PIC: Mill Manager;</p> <p>Timeline: Ongoing;</p> <p>Positive impact: Reduction in GHG.</p> <p>During mill visit, observed usage of kernel shells and fibres for reciprocating boiler.</p>		Yes
4.5.1.5	<p>TESB updated training programs include environmental for year 2022.</p> <p>Example training:</p> <ol style="list-style-type: none"> 1. Environmental Management System Policy on 03/07/2022; 2. Briefing on Scheduled Waste Management from 27-28/01/2022. <p>Site interview with scheduled waste PIC informed he has been briefed on policy and scheduled waste management.</p>		Yes

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4.5.1.6	<p>TESB conducted latest Environmental committee meeting dated 16/08/2022. 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 meeting agenda discuss on effluent management, scheduled waste management and boiler's ESP implementation and monitoring.</p>	Yes
4.5.2.1	<p>TESB established records of diesel / CPO mt and electricity / CPO mt for four years from 2018 to 2021.</p> <p>From baseline value established, TESP monitor the electricity and diesel usage on yearly basis.</p> <p>Diesel usage for year 2021 lower than baseline for year 2020 due to less usage of genset for electricity supply to mill.</p> <p>Review the electricity usage is higher for year 2021 compared to year 2020 due higher FFB processing.</p>	Yes
4.5.2.2	<p>TESB established budget for electricity and diesel usage for the year 2022.</p> <p>From document review, diesel and electricity budget for year 2022 is compared against actual usage. The actual diesel and electricity usage are low compared to budget in year 2022 due to changes of new boiler for processing.</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> <p>Biogas plant has been established.</p>	Yes
4.5.3.1	<p>TESB established waste management plan updated on 25/08/2021.</p> <p>From document review of waste management plan has identified source of wastes.</p> <p>Example</p> <p>Source: Domestic waste;</p> <p>Type of waste: Solid waste.</p>	Yes
4.5.3.2	<p>a TESP established waste management plan updated 25/08/2021 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: Domestic waste;</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Type of waste: Solid waste;</p> <p>Management Action Plan:</p> <p>1) Provide recycling bin for different waste material;</p> <p>2) Collect and segregate all rubbish in to different waste garbage based on its material designated central location.</p> <p>Reference: Delivery note;</p> <p>PIC: Supervisor.</p> <p>During site interview, observed domestic waste bin located at mill for collection by Majlis Daerah Taiping.</p> <p>Site interview with mill management informed no receipts or delivery notes provided to or from Majlis Daerah Taiping as payment for waste collection is part of quit rent payment done by the mill management.</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>Example</p> <p>Source: POME;</p> <p>Type of waste generated: Industrial wastes (POME), Solid waste;</p> <p>Management Plan: Industrial effluent treatment plan (IETS);</p> <p>Value added products: Sludge Oil.</p> <p>Site 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/1221/01/SO;</p> <p>Date: 11/01/2022;</p> <p>WB ticket: 23994;</p> <p>Product: Sludge oil;</p> <p>Net weight: 34.520 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>	Yes

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	<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 23/06/2022.</p> <p>Scheduled waste inventory is updated using E-SWIS system accordingly.</p>	
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>During site visit, domestic bins are placed to collect domestic wastes from housing.</p> <p>No changes in domestic waste disposal methodology.</p>	Yes
4.5.4.1	<p>TESB established waste management plan updated on 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"> 1. Stack emission: CO₂, SO_x, NO_x; 2. Use of Fuel: CH₄, N₂O; 3. POME emission: CH₄. <p>No changes in source of GHG emissions.</p>	Yes
4.5.4.2	<p>TESB updated Continuous Improvement Plan for year 2022.</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>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Objective of improvement: Pollution dust, ambient air quality and noise monitoring;</p> <p>Strategies: Engaging DOE certified consultancy agency;</p> <p>Resources: Engaging DOE certified consultancy agency;</p> <p>Implementation: Ongoing;</p> <p>Timeline: Ongoing;</p> <p>Result: No compound from DOE.</p> <p>Reviewed and verified latest DOE audit report on 27/01/2022. No nonconformities were identified during the audit.</p>	
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 05/07/2022 with the BOD result is below permissible limit of 50mg/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 on 18/05/2021.</p> <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 04/01/2022 to 04/02/2023.</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 04/01/2022.</p> <p>Mill processing water is from the river and water for housing is from Lembaga Air Perak.</p>	Yes
	<p>b TESB established water management plan updated on 18/05/2021.</p> <p>Final discharge of POME analysis result dated 05/07/2022 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 on 18/05/2021.</p> <p>The plan describes water monitoring as follows:</p> <p>1. To encourage rain water harvest for mill usage</p>	Yes

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

Indicator	Summary of Assessment	Compliance
	<p>2. To monitor water extract through flow meter. Flow meter at water pump is maintain in a good conditions</p> <p>3. To record daily use of water for mill operation on monthly basis.</p> <p>Document review of water record, TESB established water usage per ton of FFB from January to December 2021. Water usage for year 2021 is lower than 2020 due to low volume of FFB for processing.</p> <p>Water for worker housing from Lembaga Air Perak (LAP).</p>	
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 05/07/2022 with BOD is below 50mg/l in accordance to DOE discharge limits.</p> <p>Document review on certificates of analysis dated 05/07/2022 result as below:</p> <p>SBR No.1;</p> <p>BOD mg/L: 13;</p> <p>Suspended Solid mg/L: 56;</p> <p>pH Value: 7.3.</p>	Yes

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"> 1. Chemical handlings; 2. FFB grading; 3. Sterilization process; 4. Threshing process; 5. Clarification process; 6. Boiler station. <p>Example:</p> <p>TESB conduct ESP training on 02/12/2021.</p> <p>Site interview with boiler operator informed, he has been briefed on the work flow and SOP.</p>	Yes
4.6.1.2	TESB implements best practices.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>Example:</p> <ol style="list-style-type: none"> 1. Monthly monitoring of POME BOD complies with the permissible discharge limit of 50mg/l under the specifications of the DOE license for TESB. From document review on result of wastewater parameter analysis dated 05/07/2022 for BOD is below per limit of 50mg/l. 2. Monitoring of stack emissions for opacity and dust particulates using installed CEMS is assessed on 28/04/2022. 3. Weighbridge calibration conducted on 25/07/2022 to ensure no deficiencies in weight for incoming and outgoing products. 	
4.6.2.1	<p>TESB established summary of business plan budget for year 2022 to 2023.</p> <p>From document review of business plan consist of;</p> <ol style="list-style-type: none"> 1. Budgeted FFB processed and production; 2. Profit and Loss Account; 3. Summary of budgeted production expenditure; 4. Budgeted mill improvement capital expenditure. <p>The budget includes;</p> <ol style="list-style-type: none"> 1. CPO sale price / mt; 2. PK sale price / mt; 3. FFB price / mt. 	Yes
4.6.3.1	<p>TESB established documentation for product purchasing.</p> <p>Review of quotation and purchase order issue dated 25/05/2022 for chemicals, information stated include product descriptions, quantity and unit price.</p> <p>Sighted invoice dated 08/06/2022 as evidence of completion of service.</p> <p>Payment has been made on 25/07/2022.</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>Period of contract is for 3 years with an option of additional 2 years.</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"> 1. MSPO policy; 	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	2. MSPO SCCS policy; 3. Complaint procedure.	
4.6.4.2	The contract agreement between TESB and CPO transporter dated 29/01/2019 is available and signed by both parties. Period of contract is for 3 years with an option of additional 2 years. The agreement describe the service, terms of payment and conditions.	Yes
4.6.4.3	TESB established contract agreement with CPO / PK transporter dated 29/01/2019. TESB emailed a circular dated on the 01/07/2021 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.'	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.
<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>	
<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>	

4.5. Detail of Audit Findings Identified during last audit

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

4.6. Detail of Onsite Audit Findings Identified during This Audit

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

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AUDIT Onsite OUTCOME		
During this remote audit,	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained.	Office	TESB could improve monitoring on the list of stakeholder.
2.	4.4.4.2	The occupational safety and health plan shall cover the following: b) The risks of all operations shall be assessed and documented	Office	TESB could improve implementation of rubber mat availability at electrical panel board.
3.	4.4.5.5	The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.	Office	TESB could improve workers master list to include wages and period of employment.
4.	4.5.1.2	The environmental management plan shall cover the following: b. The aspects and impacts analysis of all operations	Office	TESB could improve EAIA to include new operations for monitoring and implementations.
5.	4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.	Office	TESB could improve disposal of EFBs to ensure negative impacts are mitigated.

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Nr.	Indicator	Description	Location	Opportunity for Improvement
6.	4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	Office	TESB could improve tracking of controlled documents to include latest revisions.

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5. CONCLUSION

Topaz Emas Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct ASA 03 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 CPO January to July 2022:	35,712.31	mt
Certified PK January to July 2022:	11,772.60	mt
Projected CPO January to December 2022	59,200.00	mt
Project PK January to December 2022	19,200.00	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, 23/08/2022

Navin Baskram
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 26/08/2022

Mohamad Norhisham Bin 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