

MSPO CERTIFICATION SUMMARY REPORT

TOPAZ EMAS SDN BHD

SURVEILLANCE 01

Audit Date: 07/10/2020

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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 01

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
TESB	Topaz Emas Sdn Bhd

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1. INTRODUCTION

Topaz Emas Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance audit 01 for its palm oil mill according to MS 2530-4:2013 Part 4 General principles for palm oil mills.

1.1. Objective

The objective of this surveillance audit is to assess Palm Oil Mill by an independent certification body with the aim for compliance of the standards.

1.2. Scope

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

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

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

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

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

1.3. Appointment and Qualification of team members

The audit team appointed consists of the team leader and 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 plantation.
Successfully completed MS 2530 series of standards training	Successfully completed MS 2530 series of standards training
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.
A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.
Field working experience in the palm oil sector, or demonstrable equivalent	7 years working experience in oil palm plantation.
Health and safety auditing on the farm and in processing facilities, for example ISO 45001 or Occupational, Health & Safety Assurance System	Successfully completed IMS ISO 9001, 14001 and 45001 LA course.
Worker welfare issues and social auditing experience, for example with SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training and Auditor for MSPO and RSPO scheme.
Environmental and ecological auditing, for example experience with organic agriculture, ISO 14001 or Environmental Management Systems (EMS) or High Conservation Value (HCV	Successfully completed IMS 9001, 14001 and 45001 LA course, Auditor for MSPO and RSPO scheme.
Good Milling Practices for example palm oil milling working experience or demonstrate equivalent.	Qualified as auditor for MSPO scheme.

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Qualification of Team Members

Requirement	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	Zul Hairi Bin Abu Hassan	Graduate in Applied Science (Major in Plantation Industry and management)	Yes
	Navin Baskram	Bachelor in Biotechnology and Master in Environmental Management.	
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)	Zul Hairi Bin Abu Hassan	9 years working experience in oil palm plantation.	Yes
	Navin Baskram	7 years working experience in oil palm plantation.	
Successfully completed MS 2530 series of standards training	Zul Hairi Bin Abu Hassan	Successfully completed MS 2530 series of standards training.	Yes
	Navin Baskram	Successfully completed MS 2530 series of standards training	
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.	Zul Hairi Bin Abu Hassan	Qualified and appointed as auditor for MSPO scheme.	Yes
	Navin Baskram	Qualified and appointed as auditor for MSPO scheme.	
A good knowledge in handling and evaluating sources of information	Zul Hairi Bin Abu Hassan	Bahasa Malaysia and English.	Yes

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Requirement	Assessor	Qualification	Compliance
and data. Able to communicate in Bahasa Malaysia, English and / or any other local language.	Navin Baskram	Bahasa Malaysia and English.	
Field working experience in the palm oil sector, or demonstrable equivalent	Zul Hairi Bin Abu Hassan	9 years working experience in oil palm plantation.	Yes
	Navin Baskram	7 years working experience in oil palm plantation.	
Health and safety auditing on the farm and in processing facilities, for example ISO 45001 or Occupational, Health & Safety Assurance System	Zul Hairi Bin Abu Hassan	Successfully completed ISO 45001 LA course.	Yes
	Navin Baskram	Pending completion for ISO 45001 LA course.	
Worker welfare issues and social auditing experience, for example with SA8000 or related social or ethical accountability codes	Zul Hairi Bin Abu Hassan	Successfully completed SA 8000 Basic training.	Yes
	Navin Baskram	Pending completion for SA 8000 course.	
Environmental and ecological auditing, for example experience with organic agriculture, ISO 14001 or Environmental Management Systems (EMS)	Zul Hairi Bin Abu Hassan	Successfully completed ISO 14001 LA course.	Yes
	Navin Baskram	Master in Environmental Management..	
Good Milling Practices for example palm oil milling working experience or demonstrate equivalent.	Zul Hairi Bin Abu Hassan	Qualified as auditor for MSPO scheme.	Yes
	Navin Baskram	Qualified auditor for MSPO scheme.	

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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;
- On-Site assessment, inspections, interviews with operational personnel, stakeholders and its contractors; review of documentation;
- On-site reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Final approval, certification decision and issuance of certificate.

ASA 01:

ASA 01 is conducted on 07/10/2020 covers the following activities but not limited to below:

Onsite Audit:

- Onsite inspection, observations and inspections of mill facilities such as process, workshops, stores, wastewater treatment system, waste handling and disposal sites, workers and staff living quarters, receiving and delivery of products for compliance to relevant Principles & Criteria of the applied standard;
- Interview operation personnel for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during stage 2 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.

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The methodology for collection of objective evidences include physical site inspections, observation of tasks and processes, interviews of stakeholders, communities, staff, workers and their families, review of documentation and data. Checklists and questionnaires are used to guide the collection of information. The comments made by external stakeholders are taken into account in the assessment.

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.

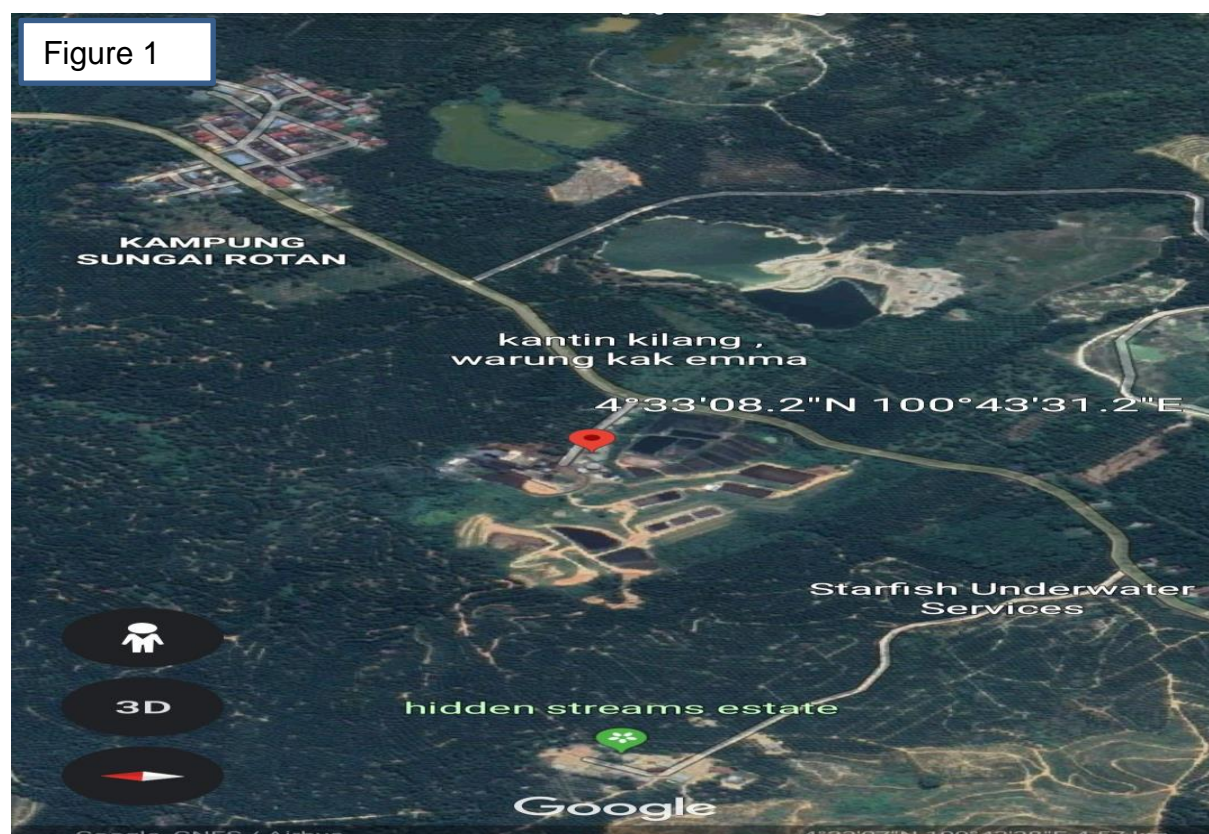
The mill began operation in August 1988 with an operating capacity of 20 MT per hour. In 2013 it was upgraded to 70 MT per hour operating capacity. In 2020 it was upgraded to 90 MT per hour operating capacity.

Name of Mill	Location	Coordinates
Topaz Emas Sdn Bhd	Lot 1597, 40KM, Jalan Taiping / Bruas, 34800 Trong, Perak	N 4°55'37" E 100°72'56"

3.1. Production volume

Volume for the past year Jan 2019 to Dec 2019 (mt)			Actual volumes Jan 2020 to August 2020 (mt)			Projected volume Sept 2020 to Dec 2020 (mt)		
FFB	CPO	PK	FFB	CPO	PK	FFB	CPO	PK
220,944.52	40,945.32	13,836.74	165,306.39	29,969.48	10,146.33	80,000	15,200	4,000

3.2. Maps of Company and Mill Location



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4. CERTIFICATION ASSESSMENT

4.1. ASA 01

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. ASA 01:

The surveillance 01 audit is conducted on 07/10/2020 covering Topaz Emas Sdn Bhd mill.

During this audit, there are no Major, no Minor findings and 6 Opportunity for Improvement (OFI) are raised.

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

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

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

4.2. Stakeholders' Consultation

TUV NORD (Malaysia) Sdn. Bhd., has published the public notification on 07/09/2020 as to accommodate stakeholder's consultation meeting for Topaz Emas Sdn Bhd to provide comments. As at audit date on 07/10/2020 there are no comments received.

Invitation letters are sent on 07/09/2020 to invite relevant stakeholders to attend a local stakeholders' consultation on 07/10/2020 to gather information from the local communities in accordance to §7, 3.2 of the Certification Procedure requirements.

The topics of discussion are as below:

1. Introduction of MSPO certification.
2. Development of oil palm plantations.
3. Community service and support.
4. Wildlife management and wildlife corridor.
5. Type of wildlife sighted at plantations and wildlife corridor.
6. Local communities' development.

The following relevant Principles & Criteria of the applied standard are discussed during the stakeholders' consultation:

1. Principle 2 Criteria 2 Indicator 1: Consultation and Communication with stakeholders:
The stakeholders could confirm they have attended meetings with the company on MSPO certification.

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2. Principle 4 Criteria 2 Indicator 3 & 4: A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint

The stakeholders' advice that they have been informed a logbook and form available at the office to lodge any complaints or suggestions.

3. Principle 4 Criteria 3 Indicator 1: Contribute to local development in consultation with the local communities.

The local communities could confirm the company has provide assistance and support to communities.

4. Principle 6 Criteria 4 Indicator 1: Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information

The contractors who provides maintenance and service could confirm they are briefing on MSPO requirements.

There are no issues raised during the stakeholder's consultation in terms of tenure and/or land use rights, social or environmental aspects of management and operations that need to be addressed by the certified unit. It can be concluded the relevant Principles and Criteria clauses of the applied standard are in compliance.

The list of stakeholders who attended the meeting refer to Table 7-1.

Item	Subject discussed	Audit team findings	Company response and proposed action to be taken
1	Any information from the Company on MSPO audit?	Stakeholders interviewed confirmed the MSPO audit through the invitation letter received.	No action required.
2	Social issues	Stakeholders interviewed is local communities and government agencies. There is no social issue raised during the interview. However, noticed there is only 1 local communities interviewed, thus, the input is not sufficient on this topic.	Positives comment
3	Economy / livelihood Is there any impact on livelihood after the introduction of MSPO?	Stakeholders interviewed informed Topaz Emas Sdn Bhd employed local people as workers and staffs.	Positives comment
4	Does MSPO largely benefits the local community?	Stakeholders acknowledge there is staffs and workers from local communities has an improvement in income since working with Topaz Emas Sdn Bhd.	Positives comment
5	Environmental understanding	Stakeholders are aware and have a good understanding on environmental issues.	Positives comment

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Item	Subject discussed	Audit team findings	Company response and proposed action to be taken
6	Support to smallholders	Stakeholders acknowledge Topaz Emas Sdn Bhd has support smallholders by accepting their FFB and provide information on FFB prices.	Positives comment
7	FFB quality	Stakeholders aware of FFB quality and Topaz Emas Sdn Bhd is in collaborating with suppliers to ensure FFB quality and grading according to MPOB requirements	Positives comment
8	Are there any mill management practices that affect you?	Stakeholders confirmed they have not encounter any negative impacts from the mill operation as mill has follow the DOE requirements.	Positives comment
9	Do you consider the management is in conflict with the MSPO principles and criteria?	Stakeholders from are recognised Topaz Emas Sdn Bhd has taken efforts to meets the MSPO requirements.	Positives comment
10	Do you have any suggestions for management?	No further suggestion	No action required

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 criteria and 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>TESB established MSPO Policy dated 01/04/2019 sign by Company Director.</p> <p>The policy is publicly display at mill notice board.</p> <p>Policies training for workers and staff conducted on 10/08/2020</p> <p>Interviewed workers informed they are aware on MSPO policy and its requirements.</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.2	<p>TESB MSPO policy describe:</p> <p>TESB committed to provide adequate resources towards sustainability of palm oil business by implementing MPSO system and continuous improvement on sustainability development.</p> <ul style="list-style-type: none"> - 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	<p>TESB has established SOP for internal audit document number MP 01, issue revision 1/1 dated 15/11/2018.</p> <p>The procedure describes the audit will be conducted at least once a year before third party external audit.</p> <p>Latest internal audit conducted dated 15/07/2020 to 16/07/2020. There is OFI raised during the internal audit.</p>	Yes
4.1.2.2	<p>The latest internal audit conducted on 15/07/2020 to 16/07/2020.</p> <p>Internal audit conducted covered all elements of MSPO P&C requirements.</p>	Yes
4.1.2.3	<p>TESB conducted management review meeting on 15/09/2020. Internal audit results and action plan included in the agenda.</p>	Yes
4.1.3.1	<p>TESB established SOP Management Review document number, MP 02, issue revision 1/1/ dated 15/11/2018.</p> <p>The SOP describes the frequency of management review is at least once annually.</p> <p>Latest management review conducted on 15/09/2020 with agenda as follows:</p> <ul style="list-style-type: none"> - Actions of previous meeting - MSPO certification status - Manual, Policy and procedure status - Results of internal audits - Preventive and corrective action status - Recommendation for improvement. 	Yes
4.1.4.1	<p>TESB established Continuous Improvement Plan 2020.</p> <p>The CIP includes social, environment, operation and safety and health.</p> <p>CIP established describes:</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> Objectives / focus / areas / goals Strategies and activities Resources and support Person in charge Timeline. Completion Measure of success Results Remark <p>Example:</p> <p>Objective: POME releasing within DOE guideline</p> <p>Strategy: Proper POME management guideline</p> <p>Activity: Plan and execute benefits of POME</p> <p>Resource: Training and action plan</p> <p>PIC: Management representative</p> <p>Timeline: On going</p> <p>Completion: On going</p> <p>Positive: monthly BOD monitoring results</p> <p>Result: No compound from DOE</p> <p>Remark: Methane capturing is in planning.</p>	
4.1.4.2	<p>TESB has use CIP as a system to improve practices with new technology and information.</p> <p>Information describes in CIP as follow:</p> <ol style="list-style-type: none"> Objectives / focus / areas / goals Strategies and activities Resources and support Person in charge Timeline. Completion Measure of success Results Remark <p>Example of new system to be implemented:</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> To install pollution control devices – electrostatic precipitators (ESP) in 2021. 	

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>Stakeholders consultation conducted on 07/09/2020 via email to the stakeholders to gain feedback on MSPO requirements.</p> <p>Communication letter to stakeholders is review and been acknowledge by the stakeholders.</p> <p>During document review, sighted the feedback forms from stakeholders are maintained.</p>	Yes
4.2.1.2	<p>TESB establish list of public and confidential available documents.</p> <p>Public: 4 documents</p> <p>Example:</p> <ul style="list-style-type: none"> Annual stakeholders meeting Complaint and grievance records <p>Confidential: 10 documents</p> <p>Example:</p> <ul style="list-style-type: none"> Land titles Standard operating procedures <p>There are available in both Bahasa Malaysia and English.</p>	Yes
4.2.2.1	<p>TESB has 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 input from stakeholders is within 2 weeks.</p> <p>Interviewed stakeholders informed they are aware on consultation and communication policy.</p>	Yes
4.2.2.2	<p>TESB appoints MSPO clerk 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>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>Stakeholders consultation conducted on 07/09/2020 via email to the stakeholders to gain feedback before 15/09/2020 on MSPO requirements.</p> <p>There are positive comments receive from stakeholders as stated in the feedback form.</p> <p>During documents review sighted feedback input from stakeholders is recorded and maintained.</p>	
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 / despatch slip from supplier - Weighbridge ticket from Topaz Emas <p>Documents of delivering CPO & PK</p> <ul style="list-style-type: none"> - Weighbridge ticket, PK despatch note - Weighbridge ticket, authorization note, and despatch note 	Yes
4.2.3.2	<p>Internal audit conducted on 15/07/2020 to 16/07/2020 as mechanism for traceability inspection.</p> <p>Results of internal audit on traceability is review and no findings raised.</p>	Yes
4.2.3.3	<p>TESB appoints Admin Clerk as person in charge for traceability dated 01/04/2019.</p>	Yes
4.2.3.4	<p>TESB has established monthly records of storage, sales and delivery.</p> <p>Delivered palm products are traceable to FFB supplier and crosscheck with delivery notes, weighbridge tickets issued against weighbridge tickets from sellers.</p> <p>Weighbridge tickets from FFB supplier is review. The tickets is consist of the following;</p> <ul style="list-style-type: none"> - MPOB license, ticket no, date, vehicle no, product, weight and graded OER. <p>Weighbridge ticket for PK despatch is review that consists following information:</p> <ul style="list-style-type: none"> - Date, ticket no, date, vehicle no, contract no, product and weight. <p>All weighbridge tickets are documented and well maintained.</p> <p>Example:</p>	Yes

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Principle 2: Transparency

Indicator	Summary of Assessment	Compliance
	Record of incoming FFB dated 03/10/2020. Records such as dispatch slip and weighbridge ticket are reviewed. During onsite verification, sales contract, delivery order, weighbridge ticket buyer weighbridge ticket and invoice to buyer are reviewed.	

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 dated 30/08/2020. Example of legal documents: 1. Occupational Safety and Health Act 1994(Act 514) 2. Electricity Supply Act 1990 (act 447) 3. Employment Act 1955 (Act 265) 4. Prevention and Control of Infectious Disease 1988. TESB established licenses and permits master list dated 06/10/2020. Example: 1. MPOB license no. 500103204000 valid until 29/02/2021. 2. DOE Wastewater discharge permit license no. 004207 valid until 31/12/2020. 3. Diesel storage permit for 9,000 litre skid tank valid until 04/06/2021 4. Fire Certificate valid until 23/06/2021.	Yes
4.3.1.2	TESB established List and Summary of Applicable Laws and Regulations dated 30/08/2020. The list has included summary of related laws and its requirement applicable for mill operations.	Yes
4.3.1.3	TESB established Legal Register, issue 1 rev 01 dated 01/04/2019. T The latest updated of Legal register is on 30/08/2020. Example: Prevention and control of infectious disease 1988 (Amendment 2020)	Yes
4.3.1.4	TESB appoints the mill secretary as person in charge to update legal documentation as and when any updates or changes required.	Yes
4.3.2.1	TESB located on Mukim Sungai Tinggi, Larut and Matang District. There are 11 land titles available. Type of land title: Grant and Leased	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>The purpose of land title varies for industrial, agricultural and commercial usage.</p> <p>Document review sighted land titles are in progress of application changes from 'Tanaman Komersial Getah' to 'Perusahaan Berat' dated 13/07/2020.</p>	
4.3.2.2	<p>TESB land titles are grant or leased issued by Larut, Matang District Office.</p> <p>Land titles are in the name of Topaz Emas Sdn Bhd.</p>	Yes
4.3.2.3	<p>TESB land titles are grant or leased issued by Larut, Matang District Office.</p> <p>The land titles include a map with boundary markers.</p> <p>The mill facilities are within the boundaries of all the land titles.</p>	Yes
4.3.2.4	TESB land titles are issued by District Office of Larut Matang. Therefore, no FPIC required.	Yes
4.3.3.1	TESB land titles are issued by Larut Matang District office. There are no customary land titles,	Yes
4.3.3.2	TESB land titles are issued by Larut Matang District office and are not customary land	Yes
4.3.3.3	TESB land titles are issued by Larut Matang District office and not customary land. Therefore, no FPIC required.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>TESB updated Social Impact Assessment dated 30/09/2020.</p> <p>The SIA involved assessment for internal dated 09/08/2020 and external stakeholders dated 07/09/2020.</p> <p>The SIA conducted includes positive and negative impacts:</p> <p>Example:</p> <p>Positive: Create new employment</p> <p>Negative: Contamination from palm oil waste</p> <p>The SIA summary impact includes feedback from the internal and external stakeholders are separated into positive and negative impact for action 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>Complaint form sighted at worker quarters, office and main operation at mill.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Review on complaints records, there is no complaint and grievances as at audit date.	
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>Complaint form is available at mill office, operation site and worker quarters and accessible to stakeholders and workers.</p>	Yes
4.4.2.3	<p>Records of complaint and grievance are available.</p> <p>Interviewed workers are aware and understand the complaint and grievance procedure.</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 09/08/2020.</p> <p>Stakeholders meeting conducted on 07/09/2020 by email. During external stakeholders interview, they are aware on complaint and grievance procedure.</p> <p>Interviewed workers are aware on complaint and grievance procedure.</p>	Yes
4.4.2.5	<p>Complaints and grievance records as at September 2020 are available. Grievance records for year 2019 are maintained.</p>	Yes
4.4.3.1	<p>TESB contributes to local development.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Provided place facilities such as canteen 2. Provide job opportunity to locals 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 10/08/2020.</p> <p>External stakeholder's consultation meeting conducted on 07/09/2020 includes awareness on safety and health policy.</p> <p>Interview external stakeholders they aware on safety and health policy.</p> <p>Interviewed workers informed they understand and aware on Safety and Health policy.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
4.4.4.2	a	<p>TESB established Safety and Health Policy, dated 01/04/2019 sign by Company Director.</p> <p>The Safety and health policy is displayed at the notice board.</p> <p>Records of Safety and Health briefing conducted on 10/08/2020.</p> <p>TESB adopted Guideline by MKN dated March 2020 as procedure for Covid-19.</p> <p>Interviewed workers informed they are briefed on the COVID-19 and Safety and Health policy.</p>	Yes
	b	<p>TESB established Hazard Identification, Risk Assessment, and Risk Control (HIRARC) for respective operations activities applicable for mill base on risk assessment table latest updated 20/04/2020.</p> <p>Example;</p> <ol style="list-style-type: none"> 1. Boiler station 2. Sterilizer station 3. Loading ramp <p>The HIRARC has a table describing:</p> <ol style="list-style-type: none"> 1. Hazard identification 2. Risk analysis 3. Risk control <p>TESB updated the HIRARC to include risk of infectious diseases on workplace dated 20/04/2020.</p>	Yes
	c. i	<p>TESB established Annual Training Programme for 2020.</p> <p>Training in the programme includes:</p> <ol style="list-style-type: none"> 1. OSH policy. 2. Mill SOPs. 3. Fire drill. <p>Training conducted example:</p> <ol style="list-style-type: none"> 1. Covid-19 dated 08/07/2020 2. Safety policy dated 10/08/2020 3. Fire drill dated 26/09/2020 	Yes
	c. ii	Copies of SDS available at stores, mill office and updated accordingly.	Yes
	d	TESB established Personal Protective Equipment Issuance records.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>TESB has conducted PPE training for workers dated 10/02/2020.</p> <p>During site visit all workers are provided with PPEs for the assigned task according to HIRARC and CHRA.</p> <p>TESB provides workers face mask as safety precaution and prevention from infectious diseases.</p>	
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 visit to chemical store observed workers handling chemicals put on proper PPE as stated in the procedure.</p>	Yes
f	<p>Assistant engineer is appointed to take charge of TESB safety and health.</p>	Yes
g	<p>TESB conducts Occupational Safety and Health meeting on quarterly basis.</p> <p>The last three quarters meeting held on 26/06/2020, 20/03/2020 and 27/12/2019.</p> <p>Workers representative are involved in the meeting.</p> <p>No accident or injury reported in the meeting and in the accident and injury file.</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 <p>TESB established Emergency Preparedness and Plan for Disease Control on Covid-19 dated 01/04/2020.</p> <p>The procedure has a flowchart on mitigation measures to be taken the includes:</p> <ul style="list-style-type: none"> Daily body temperature reading Workplace and housing sanitation programme Control of exit and entering premises. 	Yes
i	<p>First aid training for first aiders conducted by Medical Officer from 'Hospital Taiping'.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>TESB assistant engineer, lab assistant and supervisor are trained as first aiders.</p> <p>First aid kits are available at labor quarters, operation site and office.</p>	
j	TESB accident and injuries records are well maintained and annual reporting to JKKP submitted on January 2020. .	Yes
4.4.5.1	<p>TESB established Social Policy sign 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>Policy training was conducted on 10/08/2020.</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>Interviewed workers informed no discrimination occur at the workplace.</p>	Yes
4.4.5.3	<p>TESB pay their workers according to Minimum Wage Order 2020.</p> <p>Workers wages are either RM 1,200.00 per month or RM46.15 per day.</p> <p>Employment agreement between TESB and workers are review and in accordance with the Employment Act 1955</p>	Yes
4.4.5.4	<p>TESB has engage a contractor for CPO transporter.</p> <p>TESB monitor the contractor worker wage through payslip provided.</p> <p>Example:</p> <p>Payslip contractor's driver for month of September 2020 sighted the wage paid is based RM/mt of CPO despatch as per agreement between contractor and driver.</p> <p>The driver was interview to confirm the rate.</p>	Yes
4.4.5.5	<p>TESB established updated employees list dated October 2020.</p> <p>The list includes workers name, nationality, marital status, date of join, date of birth, occupation and wages.</p>	Yes
4.4.5.6	<p>TESB issue employment agreement for both local and foreign workers duly signed by workers and management.</p> <p>Interview with workers informed they received copy of employment agreement and understand the content of agreement.</p>	Yes
4.4.5.7	TESB use thumbprint system for recording working hours and overtime for staff and workers.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions												
Indicator	Summary of Assessment	Compliance										
	Time attendance report for the month of September 2020 sighted that includes the working hours and overtime. Workers are paid according to minimum wage of RM 46.15 per hour.											
4.4.5.8	TESB working hours was established. 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>Night shift</td></tr></table> *45 minutes of rest for each shift period. Non-shift working hours: <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 available to capture overtime perform by workers. Interview with workers informed 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	Night 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	Night shift											
Time	Activity											
8.00am – 5.00pm	8 working ours (with 1 hour rest)											
4.4.5.9	TESB established pay slips for workers stating the wage, overtime, holiday pay and deductions for EPF only for local workers. Review of worker’s check roll and pay slip for August 2020 in accordance to Minimum Wage Order 2020. TESB established monthly summary overtime claim report to monitor workers and staffs working overtime. Review of monthly summary overtime claim report for the month of August 2020 is in line with legal requirements and workers contract agreement. 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.	Yes										
4.4.5.10	TESB provides benefits such as medical care, SOCSO water supply, electricity, night shift allowance.	Yes										
4.4.5.11	TESB workers housing adopts the industry best practise for living quarters. Site observation on workers living quarters has basic amenities such as water and electricity supply.	Yes										
4.4.5.12	TESB has established Sexual Harassment and Violence policy dated 01/04/2019 signed by Company Director. The policy is displayed on mill’s notice board. The policy states :	Yes										

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Company commitments and action taken on harassment complaints. <p>Briefing on policy conducted on 10/08/2020.</p> <p>There are no complaints related to sexual harassment.</p>	
4.4.5.13	<p>TESB has 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>The meeting is conducted once a year.</p> <p>Latest meeting conducted on 12/03/2020 with the participants of management and workers representatives.</p>	Yes
4.4.5.14	<p>TESB has established employment policy dated 01/04/2019 signed by Company Director.</p> <p>The policy describes will not hire underage person as employee.</p> <p>List of mill's workers is reviewed and there are no underage workers employed by estates.</p> <p>Site verification and interview with workers confirmed no underage employee hired by mill.</p>	Yes
4.4.6.1	<p>TESB establish annual training programme for year 2020.</p> <p>Example training conducted:</p> <p>Policy & SOP Briefing conducted on 10/08/2020 for workers and contractor workers.</p> <p>Interview with workers and contract workers informed training conducted by mill.</p>	Yes
4.4.6.2	<p>Training programme for 2020 was establish. Workers are trained based on job description.</p> <p>Every 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. Environmental management system procedure & requirement on 22/09/2020 2. Fire drill & fire extinguisher demonstration on 26/09/2020. 3. Company policy on 10/08/2020 4. Covid-19 on 08/07/2020 	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.6.3	<p>TESB established annual training programme workers for the year 2020 and update annually.</p> <p>Sighted the training needs for all workers and management updated on January 2020. Example list of training programme:</p> <ol style="list-style-type: none">1. Training for SOPs on October 2020.2. Training for MSPO Standards on Jun 2020.3. Training for Company Policies on Jun 2020.	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>TESB Environmental Policy has been established on 01/04/2019. The policy has been revised, dated 01/01/2020 signed by mill manager and displayed at the office notice board. The policy is written in Bahasa Malaysia only.</p> <p>The policy describe:</p> <ul style="list-style-type: none">- Commitment to continuous improvement in Environment Management;- Compliance to all legal requirements related to Environmental laws and regulations;- Mitigate and reduce Environmental Pollution;- Implement best Environmental practices;- Maximise renewable energy for natural resource conservation purposes. <p>The latest revision includes reference to legal compliance related to all Environmental laws and regulations.</p> <p>Sighted records of briefing for all company policies on 10/08/2020.</p> <p>TESB established Environmental Management Plan for year 2021 dated 30/09/2020 that describes:</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 (Initials/Date).	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Example of content:</p> <p>Area: Fresh Fruit Bunches (FFB) Intake</p> <p>Aspect:</p> <ol style="list-style-type: none"> 1. Smoke emission by FFB lorry / tractor; 2. Emission of greenhouse gas from diesel engine. <p>Impact:</p> <ol style="list-style-type: none"> 1) Air pollution 2) Global warming. <p>Management control:</p> <ol style="list-style-type: none"> 3) To advise outside transporter/estate management to have regular maintenance for their vehicle; 4) To switch of engine if the vehicle stop more than 30 seconds. <p>PIC: Weighbridge clerk,</p> <p>Status: Under control / Continuous Monitoring.</p>	
4.5.1.2	<p>a</p> <p>TESB Environmental Policy has been established on 01/04/2020. The policy has been revised, dated 01/01/2020 signed by mill manager.</p> <p>The Environmental Management Plan (EMP) has been reviewed on the 30/09/2020.</p> <p>The established environmental objectives are:</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. <p>There has been no changes to the environmental objectives to date.</p>	Yes
	<p>b</p> <p>TESB has been established Environmental Aspect and Impact Identification Analysis (EAIIA) dated 01/06/2019. There has been no new revision to the impact analysis as there are no changes to the operational process to date.</p>	Yes

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

Indicator	Summary of Assessment	Compliance
	<p>All operational process are included in the Aspect and Impact analysis.</p> <p>Example of the Aspect and Impact analysis describes:</p> <ol style="list-style-type: none"> 1. Process / activity; Generation and handling of scheduled waste; 2. Aspect; Potential leakage of Scheduled Waste due to poor conditions of storage containers; 3. Environmental Impact (Actual/Potential); Water pollution and land pollution; 4. Environmental Impact Assessment including Impact Factor and significance; No significance in mill; 5. Control measures; Scheduled waste are stored in designated locations away from drains with proper bunds; 6. PIC; Management representative/ competent person; 7. Remarks: Nil. <p>During the site visit to the scheduled waste store, noticed that scheduled waste are stored in a designated Scheduled Waste store with proper bund, roof and locked.</p>	
4.5.1.3	<p>The Environmental Management plan established include action to mitigate negative impact and promote positive impacts.</p> <p>Example:</p> <p>Activity: Fresh Fruit Bunches (FFB) reception</p> <ul style="list-style-type: none"> • Aspect: <ol style="list-style-type: none"> 1) Smoke emission by FFB lorry; 2) Emission of greenhouse gasses from diesel; 3) Smoke emission by shovel. • Impact: Positive <ol style="list-style-type: none"> 1) Rising awareness about environmental protection. • Impact: Negative <ol style="list-style-type: none"> 1) Air pollution; 2) Global warming. • Management control: <ol style="list-style-type: none"> 1) Regular maintenance of vehicle; 2) To switch off engine if vehicle stop more than 30 seconds; 3) To advise transporter to have regular maintenance of their vehicle. 	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	During the site visit, noticed that transporter tankers engine were switched off during loading of CPO at CPO dispatch area which is line with the management control measures.	
4.5.1.4	<p>Environmental issues are covered in CIP 2020.</p> <p>The CIP describes;</p> <p>Focus Area: Optimize the usage of kernel shells and fibre for reciprocating boiler.</p> <p>Strategies: Proper daily operations planning.</p> <p>Positive Impact: Reduction of GHG emission.</p> <p>Person in charge: Management representative.</p> <p>Completion date: On going/continuous monitoring.</p>	Yes
4.5.1.5	<p>TESB has establish training programs titled Annual Training Program (Year 2020). The training program is a continuous training program which has established on the 01/06/2020 with changes to the respective years.</p> <p>TESB last conducted training on POME Handling and BOD Awareness on the 03/12/2019. The training was provided by the Lab Assistant and participated by three (3) workers from the Effluent Department who have acknowledged the attendance sheet for the training.</p> <p>The same training is scheduled to be conducted in the month of December 2020 as planned in the annual training program for the year 2020.</p>	Yes
4.5.1.6	<p>Environmental committee meeting was conducted on the 10/03/2020 and 25/06/2020. The frequency of the environmental meetings are biannually. The meetings were participated by the Mill management and workers representatives.</p> <p>Sighted evidence of meeting minutes, agenda and attendance sheet signed by the participants. The meeting on the 25/06/2020 covered topics such as effluent management, scheduled waste and store management.</p>	Yes
4.5.2.1	<p>TESB established records of diesel / FFB mt and electricity / FFB mt for three years 2017 to 2019.</p> <p>Records of diesel for the year 2020 is available from January to September 2020.</p> <p>Baseline values for both electricity and diesel usage has been set based on the average of the respective years.</p> <p>Baseline for electricity and diesel is higher in the year 2019 compared to 2018. The electricity usage was higher due to the dependency on national grid supply compared to turbine usage while diesel usage was much higher due to the usage of genset as the turbine was under maintenance.</p>	Yes

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

Indicator	Summary of Assessment	Compliance
	Monitoring of usage of electricity and diesel is on monthly basis.	
4.5.2.2	<p>Sighted budget for electricity and diesel consumption for the year 2017 to 2019 and for year 2020 from the month of January to September 2020. Diesel usage from January to September 2020 is lower compared to the same period in 2019.</p> <p>Sampled records of previous year (2019). The actual usage of electricity is lower compared with budgeted in the year 2019 due to low CPO production. However actual diesel usage was higher than the budget in 2019 due to genset usage. The comparison is an annual basis.</p> <p>Monitoring of diesel and electricity usage per ton CPO is on annual basis while there are records of monitoring on a monthly basis.</p>	Yes
4.5.2.3	<p>There is no use of renewable energy sighted in the mill.</p> <p>Sighted in the CIP, the erection of methane biogas plant is planned to be established by the year 2030 to capture methane gas for electricity generation purposes.</p>	Yes
4.5.3.1	<p>TESB established waste management plan dated 19/08/2019. The document has been reviewed on 19/08/2020 and the next review will be on 18/08/2021.</p> <p>The waste management plan covers source, management plan, monitoring and action plan, reference, PIC and status.</p> <p>Identified waste include Scheduled waste such as engine oil, hydraulic oil, filter, empty chemical container, rags. Besides, scheduled waste other identified waste include POME, domestic waste, scrap iron, shell and fibre and smoke emission from FFB lorry.</p> <p>Example</p> <p>Source of waste generated: Vehicle maintenance.</p> <p>Type of waste identified: Scheduled Waste such as Engine oil, hydraulic oil, empty chemical containers and filter.</p>	Yes
4.5.3.2	<p>a</p> <p>TESB established waste management plan dated 19/08/2019. The document has been reviewed on 19/08/2020 and the next review will be on 18/08/2021.</p> <p>Example</p> <p>Source of waste generated: Vehicle maintenance.</p> <p>Type of waste identified: Scheduled Waste such as Engine oil, hydraulic oil, empty chemical containers and filter.</p> <p>Monitoring and efficiency: Update 5th schedule inventory in ESWIS system to monitor generation of waste.</p>	Yes
	<p>b</p> <p>Wastes generated from milling operation are identified and documented in the waste management plan.</p>	Yes

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

Indicator	Summary of Assessment	Compliance
	<p>Stated in the plan palm kernel shell, mesocarp fibre, EFB are recycled to reduce dependency on non-renewable waste such as fossil fuel and supplied for field application as nutrient supplements for palms.</p> <p>Example:</p> <p>Palm kernel shell sold as fuel.</p> <p>Mesocarp used as fuel for boiler operation.</p> <p>EFB used as fuel or for field application at plantation.</p> <p>Sighted records of Empty Fruit Bunch dispatch records as below for field application and sold to power producers:</p> <p>Date: 07/10/2020.</p> <p>WB Ticket: 19972.</p> <p>Product: Empty Fruit Bunch.</p> <p>Nett weight: xx,xxx Kg.</p>	
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).</p> <p>The procedure describe:</p> <ul style="list-style-type: none"> - Handling and storage; - Issuing of chemical; - Exposure control and PPE; - First aid measure; - Related record. <p>SOP Scheduled waste, SOP number MP 15- Scheduled waste / 15, issue/revision 1/1/ dated 15/11/2018. SOP describes on reference scheduled waste to comply with EQA regulation.</p> <p>Scheduled waste inventory is updated using E-SWIS system.</p> <p>Sighted latest updated inventory according to schedule 5 for SW 305 and 306 for the month of September.</p> <p>Scheduled waste has been disposed according to the regulation as consignment note dated 05/06/2020 available.</p> <p>There are supporting records from the Department of Environment visit on 28/09/2020 stating compliance towards Scheduled Waste Regulation 2005.</p>	Yes
4.5.3.4	<p>Domestic wastes are disposed at domestic bins provide by Majlis Daerah Taiping.</p>	Yes

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

Indicator	Summary of Assessment	Compliance
4.5.4.1	<p>TESB established waste management plan dated 19/08/2019. The document has been reviewed on 19/08/2020 and the next review will be on 18/08/2021.</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>Assessment monitoring for polluting activities such as Isokinetic stack emission for Oxide of Sulfur and Oxide of Nitrogen, ambient air monitoring for PM₁₀, PM_{2.5}, NO₂, SO₂, CO and CO₃ and boundary noise monitoring has been carried out according to the DOE licence specifications and results of emissions are within the respective specifications.</p> <p>Disposal and treatment method for scheduled wastes is through E – Swiss collection contractor. Scheduled waste has been disposed according to the regulation as consignment note dated on the 05/06/2020 were available.</p> <p>Greenhouse gas emission from diesel mainly Carbon Monoxide (CO) is monitored by fuel monitoring records on a monthly basis.</p>	Yes
4.5.4.2	<p>Sighted plans for reduction of pollution and emission.</p> <p>Action plans include installation of biogas plant to reduce greenhouse gasses emissions from effluent, installation of Electrostatic Precipitator (ESP) to reduce air pollution from boiler smoke and particulate, mulching of solid waste such as decanter cake, boiler ash and pump to furrow as fertilizer from effluent to reduce water pollution.</p> <p>Monitoring records for stack emission, records of solid waste disposal and effluent flowmeter records of effluent are within the specific parameters.</p>	Yes
4.5.4.3	<p>POME is 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 06/07/2020 with the BOD result is below permissible limit of 500mg/l under the specifications of the DOE licence for TESB.</p> <p>The treated POME is discharge to the waterways according to DOE requirements. This was confirmed during the DOE visit to the mill on the 28/09/2020.</p>	Yes
4.5.5.1	<p>a TESB has established water management plan dated 19/05/2019. The plan has been reviewed on the 18/05/2020.</p> <p>TESB has obtained permit for water abstraction. Sighted ex-gratia payment for water abstraction by “Pejabat Tanah Dan Galian” for commercial purposes dated 20/07/2020.</p> <p>Mill processing water is from the river and water for housing is from Lembaga Air Perak.</p>	Yes

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

Indicator	Summary of Assessment	Compliance
	<p>b TESB conducts monthly wastewater effluent test and the results is in-line with the DOE specifications. Monitoring of outgoing water quality from the drain is targeted to be conducted by the year 2022. This has been included in the CIP.</p>	Yes
	<p>c Records of monthly and annual water/FFB ratio for five (5) years is available.</p> <p>Baseline value throughout the three (3) consecutive years 2017, 2018 and 2019 are consistent.</p> <p>This shows water usage has been monitored through the years consistently.</p> <p>Water supply to the workers housing is from state government water supply.</p> <p>Piping system within the mill is monitored on a yearly basis during the mill inspection period.</p> <p>The mill practices rain harvesting as a source of water.</p>	Yes
4.5.5.2	<p>The current method of treated POME discharge is to waterways.</p> <p>TESB has planned to install biogas system to capture methane from POME by 2030. Information retrieved from the CIP for year 2020.</p>	Yes

Principle 6: Best Practices

Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>TESB establish SOP for Good Milling Practices for palm oil mill operation dated 01/04/2019. The document has not been revised to date as there are no changes to the current milling operations.</p> <p>Example of SOP established;</p> <ul style="list-style-type: none"> - Chemical handlings - FFB grading - Sterilization process - Threshing process - Clarification process - Boiler station <p>TESB has established the latest COVID-19 procedure by the Ministry of Health titled "Prosedur Kerja Selamat Pencegahan COVID-19 Di Tempat Kerja".</p> <p>Awareness and preventive measures briefing has been carried out on the 18/03/2020.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	During the site visit, noticed all employees operating were using authorised face mask.	
4.6.1.2	<p>TESB implements best practices.</p> <p>Example:</p> <ul style="list-style-type: none"> - Monitoring of stack emissions for opacity and dust particulates using CEMS complies with DOE requirements such as Dark Smoke observation which is 100% readings Ringelmann Chart no 0; - Monthly monitoring of POME BOD complies with the permissible discharge limit of 50mg/l. Sampled records on the 4th of February 2020 where the BOD results was 45mg/l; - Boiler man is first grade permitted to operate boiler and is knowledgeable on boiler operations and smoke density limitations and control process. Site visit to boiler station and verification of smoke density confirmed that smoke density is below 0.4 g/NM³. Besides smoke detector is also functioning when emissions exceeds the limit; - Weighbridge calibration on 19/06/2020 to ensure no deficiencies in weight for incoming and outgoing products. <p>Mill Assistant Engineer has applied for Certified Environmental Professionals in The Treatment of Palm Oil Mill Effluent. The course date is from 16/11/2020 – 20/11/2020.</p>	Yes
4.6.2.1	<p>TESB established business plan budget for year 2020/2021.</p> <p>The business plan consist of;</p> <ul style="list-style-type: none"> - Budgeted FFB processed and production; - Profit and Loss Account; - Summary of budgeted production expenditure; - Budgeted mill improvement capital expenditure. <p>The budget includes;</p> <ul style="list-style-type: none"> - CPO sale price/mt; - PK sale price/mt; - FFB price/mt. 	Yes
4.6.3.1	<p>TESB established documentation for product purchasing.</p> <p>Quotation for purchasing dated 07/09/2020. The quotation includes:</p> <ul style="list-style-type: none"> - Item no; - Description; - Quantity; 	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> - Unit/Price; - Total Amount. <p>The purchase order for the above quotation has details as below:</p> <ul style="list-style-type: none"> - Purchase order no - Reference no - Date - Item - Quantity - Unit/Price - Amount <p>The total amount stated in both documents are the same. Sighted payment of receipt which is in accordance as stated above.</p>	
4.6.3.2	<p>TESB established contract agreement with transporters. The contract agreement includes:</p> <ul style="list-style-type: none"> - Agreement/Duration; - Undertakings by Transporter; - Undertaking by company; - Payment; - Termination; - Notices; - Time; - Agreement Binding Upon Successors-in-title; - Transportation charges. <p>Invoicing by the transporter on the last day of the month and payment will be made of within thirty (30) days of the receipt Invoice.</p> <p>The agreement is acknowledgment by both parties.</p> <p>Interview session with CPO transporter representative confirmed that there are no delays in payment as they are under the same group but registered as different entities.</p>	Yes
4.6.4.1	<p>Contract agreement between CPO transporter with TESB is available and signed by both parties.</p> <p>Besides, TESB management has sent a circular dated on the 29/11/2019 to all service provider requiring compliance to the MSPO requirement.</p> <p>There are evidence of COVID-19 screening of all individuals entering the premise with records of information such as name, company/address,</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	purpose of visit, person visited recorded in the visitor receipt which needs to be verified and acknowledged by the TESB management and returned to the guard post prior to leaving the premise.	
4.6.4.2	Contract agreement between CPO transporter with TESB is available and signed by both parties.	Yes
4.6.4.3	TESB management has sent a circular dated on the 29/11/2019 to all service provider requiring compliance to the MSPO requirement. Interviews with CPO transporter representative confirmed that they are aware of the MSPO audits and have received notification from TESB regarding the compliance to MSPO requirements.	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.
	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.
	Not applicable. No non-conformity raised in previous audit.
<i>Note 1: If a minor non-conformity raised in last audit, is not closed out, then this finding will be re-raised to a Major non-conformity.</i>	
<i>Note 2: All minor NCs raise in last audit are required to capture in this report together with the closing of the non-compliance.</i>	

4.5. Detail of Audit Findings Identified During last Audit

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

Non Conformity Number < 01 >			
Indicator # and Description		4.4.1.1 Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.	
Location:		Office	
Description of Finding / Objective Evidence:			
The monitoring plan is not established to promote the positive and mitigate the negative.			
Classification		<input type="checkbox"/> Major <input checked="" type="checkbox"/> Minor	
Raise by:		Cheong, Chun Yuen (Robert)	Date Raise: 21/08/2019

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Non Conformity Number < 01 >	
Deadline for implementation	21/09/2019
Root Cause Analysis (by company):	
Communication breakdown within oil mill manager and respective personnel corresponding to the agenda had been taken in place or planned	
Correction (by company):	
Continuous Improvement Plan revised and amended by category for execution and monitoring	
Corrective / Preventive Action (by company)	
Oil mill manager & respective personnel shall be reporting to Management Representative from HQ by monthly meeting respectively on the social aspect	
Review of Correction & Corrective / Preventive Action	
The revised CIP submitted is sufficient to address the proposed correction and corrective action is accepted. The effective implementation will be verify in the next audit.	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Auditor: Cheong, Chun Yuen (Robert)	Date of Closure: 16/09/2019
Review of Implementation	
The revised CIP include the monitoring plan to promote the positive and mitigate the negative such as strategies, measure of success / positive impact and results of the implementation. . The revised CIP is closely monitored by mill management.	
The evidence provided could be consider as appropriate.	
Name of Lead Auditor / Auditor: Zul Hairi bin Abu Hassan	Date of Review: 07/10/2020

Non Conformity Number < 02 >	
Indicator # and Description	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.
Location:	Office
Description of Finding / Objective Evidence:	
<ol style="list-style-type: none"> During review of June payment to labour supply contractor, workers are paid based on daily rate instead of the minimum wage as stated in the contract. Therefore, this is inconsistent with the agreement. The management has not establish a mechanism to monitor the labour contractor pays the workers according to the minimum and any regulatory requirements stated in the agreement. 	
Classification	<input type="checkbox"/> Major <input checked="" type="checkbox"/> Minor
Raise by:	Cheong, Chun Yuen (Robert)
Date Raise:	21/08/2019

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Non Conformity Number < 02 >	
Deadline for implementation	21/09/2019
Root Cause Analysis (by company):	
<ol style="list-style-type: none">Investigation been carried out within the oil mill manager & respective personnel, incident happened upon request by the contract workersManagement wasn't aware on outsource contract worker within service provider need to be established	
Correction (by company):	
<ol style="list-style-type: none">Elimination of daily rate basis and complying to monthly basis calculationImmediately requested to service provider to furnish the contract within contract worker reflecting on our contract, monthly payslip expediting the EIS, SOCSO	
Corrective / Preventive Action (by company)	
<ol style="list-style-type: none">Respective person shall be submitting the payroll to oil mill manger to be review & approve by HQThe contract shall be review timely yet ensure service provider to submit the relevant documents by 15th of every month by email & out into the loop of Management Representative from HQ	
Review of Correction & Corrective / Preventive Action	
The proposed correction taken and corrective action with documents submitted is accepted. The effective implementation will be verify in the next audit.	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Auditor: Cheong, Chun Yuen (Robert)	Date of Closure: 16/09/2019
Review of Implementation	
<p>Review on TESB workers master list and list of contractors as at October 2020, sighted all workers are employed by TESB. .</p> <p>Letter of contract termination to the labour supply contractor dated 18/09/2019 is available. The letter states TESB Head Quarter decides to recruit new foreign workers without using the labour supply contractor.</p> <p>Interviewed mill representative informed the labour supply contractor was terminated by TESB..</p> <p>The evidence provided could be consider as appropriate.</p>	
Name of Lead Auditor / Auditor: Zul Hairi bin Abu Hassan	Date of Review: 07/10/2020

Non Conformity Number < 03 >	
Indicator # and Description	4.4.5.10 Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings.
Location:	Office

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Non Conformity Number < 03 >			
Description of Finding / Objective Evidence:			
During review on pay slip the foreign workers who works for night shift are not paid the allowance.			
Classification	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	
Raise by:	Cheong, Chun Yuen (Robert)	Date Raise:	21/08/2019
Deadline for implementation	21/09/2019		
Root Cause Analysis (by company):			
We found out that its happened due to payroll system wasn't capture the entitlement			
Correction (by company):			
1. Top management rectified the payment scheme and system referring to item no. 2 & no. 3 2. Letter of Night Shift Allowance Entitlement to Foreign Worker issued dated at 23 rd August 2019 3. Letter of Night Shift Allowance Scheme issued dated at 23 rd August 2019			
Corrective / Preventive Action (by company)			
The respective personnel shall submit the payroll to be review by the oil mill manager & approved by HQ			
Review of Correction & Corrective / Preventive Action			
The proposed correction with documents submitted for review and corrective action plan is accepted. The effective implementation will be verify in the next audit.			
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Name of Auditor: Cheong, Chun Yuen (Robert)		Date of Closure: 16/09/2018	
Review of Implementation			
Review on foreign workers pay slips month of May to August 2020 sighted the allowance has been paid accordingly with contract agreement.			
Interviewed workers informed they has been paid the allowance.			
The evidence provided could be consider as appropriate.			
Name of Lead Auditor / Auditor: Zul Hairi bin Abu Hassan		Date of Review: 07/10/2020	

4.6. Detail of 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	4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. (MAJOR)	Office	Topaz Emas could consider improving the strong and weak points in internal audit.
2	4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. (MAJOR)	Office	Topaz Emas could improve mechanism for monitoring legal compliance.
3	4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. (MAJOR)	Office	Topaz Emas could consider improving on foreign workers contract agreement on overtime clause.
4	4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirement applicable. (MAJOR)	Office	Topaz Emas may consider improve on location displaying the working hours time.
5	4.5.1.6	Management shall organize regular meetings with workers where concerns of workers about environmental quality are discussed. (MAJOR)	Office	Topaz Emas meeting with workers could be further improve by including foreign workers representatives.
6	4.5.3.3	The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality	Mill	Scheduled wastes management could be further improved by displaying 7 th scheduled information at scheduled wastes store.

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Nr.	Indicator	Description	Location	Opportunity for Improvement
		Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Wastes) Regulations, 2005. (MAJOR)		

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5. CONCLUSION

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

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

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

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

Certified CPO January to August 2020:	29,969.48	mt
Certified PK January to August 2020	10,146.33	mt
Projected CPO September to December 2020	15,200	mt
Project PK September to December 2020	4,000	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, 12/11/2020

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

Puchong, 12/11/2020

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

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7. LIST OF STAKEHOLDERS

Table 7-1: List of Interviewed Stakeholders

No.	Organisation
1	Jabatan Alam Sekitar Taiping, Perak
2	Pejabat Daerah dan Tanah Taiping, Perak
3	Ketua Kampung Berjaya, Batu Hampar, Beruas Perak

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

This report is sent to the certification body or bodies, 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