

MSPO CERTIFICATION SUMMARY REPORT

TOPAZ EMAS SDN BHD

SURVEILLANCE 04

Onsite Audit Date: 31/07/2023

TUV NORD (Malaysia) Sdn Bhd

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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 04

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 carry out surveillance four (04) audit for its palm oil mill according to MS 2530-4:2013 Part 4 General principles for palm oil mills.

1.1. Objective

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

1.2. Scope

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

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

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

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

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

1.3. Appointment and Qualification of team members

The audit team appointed consists of the team leader and 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: Khairul Anwar Bin Ismail

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

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Requirement	Qualifications
vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	5 years working experience in oil palm plantations
Successfully completed MPOCC endorsed lead auditor training	Successfully completed MS 2530 series standards for Lead Auditors.
Carried out 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.
Field working experience in the palm oil sector, or demonstrable equivalent	5 years working experience in oil palm plantation.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	5 years working experience in oil palm plantation.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 Lead Auditor course.
Health and safety auditing on the farm and in processing facilities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed SA 8000 Basic training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.
Completed High Conversation Value assessment	Attended and completed the HCV-HCS for producers online course.

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Requirement	Qualifications
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

Qualification of Team Members

Requirement	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	Muhammad Khairul Anuar Bin Azizul Hasan	Graduate in Plantation Industry and Management.	Yes
	Mohammad Norhisham Bin Mohd Salleh	Graduate in Applied Science (Major In Agrobiology).	
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
	Mohammad Norhisham Bin Mohd Salleh	5 years working experience in oil palm plantations	
Successfully completed MPOCC endorsed lead auditor training	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed MS2530 series of standards for Lead Auditors	Yes
	Mohammad Norhisham Bin Mohd Salleh	Successfully completed MS2530 series of standards for Lead Auditors.	
Carried out a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an	Muhammad Khairul Anuar Bin Azizul Hasan	Qualified as auditor based on audit log.	Yes

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Requirement	Assessor	Qualification	Compliance
auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Mohammad Norhisham Bin Mohd Salleh	Qualified and appointed as lead auditor for MSPO scheme.	
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
	Mohammad Norhisham Bin Mohd Salleh	Qualified and appointed as lead auditor for MSPO scheme.	
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
	Mohammad Norhisham Bin Mohd Salleh	Successfully completed ISO 9001:2015 Lead Auditor course.	
Health and safety auditing on the farms 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
	Mohammad Norhisham Bin Mohd Salleh	Successfully completed ISO 45001:2018 Lead Auditor course.	
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Muhammad Khairul Anuar Bin Azizul Hasan	Successfully completed Basic SA 8000 training.	Yes
	Mohammad Norhisham Bin Mohd Salleh	Successfully completed Basic SA 8000 training.	
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
	Mohammad Norhisham Bin Mohd Salleh	Successfully completed IMS ISO 14001:2015 Lead auditor course.	
Attended High Conversation Value Assessment training	Muhammad Khairul Anuar Bin Azizul Hasan	Attended and completed the HCV-HCS for producer online course.	Yes

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Requirement	Assessor	Qualification	Compliance
	Mohammad Norhisham Bin Mohd Salleh	Attended and completed the HCV-HCS for producer online course.	
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
	Mohammad Norhisham Bin Mohd Salleh	Able to communicate in both Bahasa Malaysia and English.	Yes

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2. METHODOLOGY

The audit approach consists of the following steps:

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

Surveillance Audit

The surveillance four (04) audit carried out onsite on 31/07/2023 covering the following activities but not limited to below:

Onsite:

- Background investigation;
- Review of documentation established but not limited to below;
 - Policies;
 - Standard Operating Procedures including Mill Operation Manual;
 - Work Flow Charts;
 - Management Plans;
 - Operating licenses and approvals;
 - Operating records;
 - Training records;
 - Applicable Legislation Documents;
- Inspection, observations and inspection of mill facilities and activities;
- Interview operation personnel for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Reports established;

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- 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 carried out 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 2022 to Dec 2022			Actual volume Jan 2023 to May 2023			Projected volume June 2023 to Dec 2023		
FFB	CPO	PK	FFB	CPO	PK	FFB	CPO	PK
332,561.62	63,008.05	20,713.77	149,491.09	28,009.23	9,190.48	175,000	32,800	10,800

3.2. Maps of Mill Location


Figure 1: Topaz Emas Sdn Bhd location

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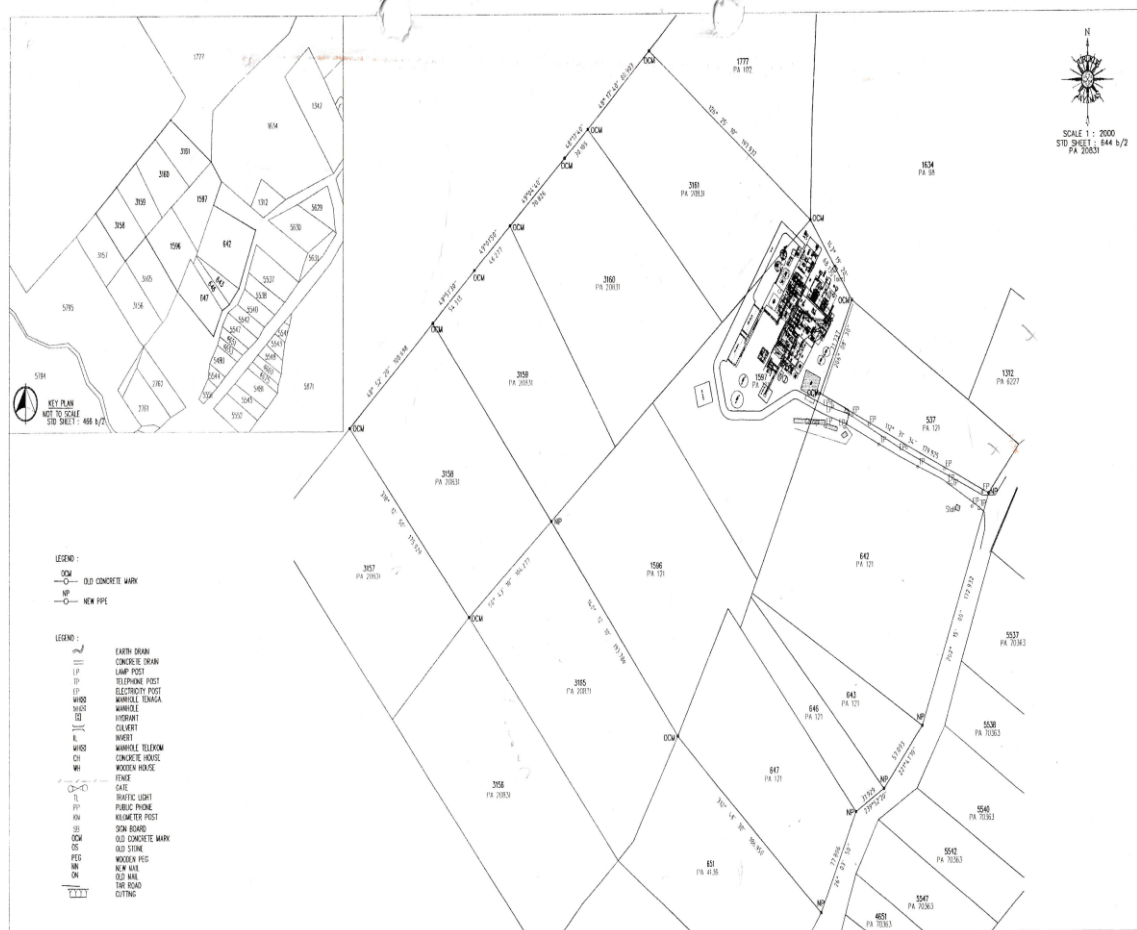


Figure 2: Mill Layout Plan

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4. CERTIFICATION ASSESSMENT**4.1. ASA 04**

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

4.1.1. Surveillance Audit:

The surveillance four (04) audit is carried out on 31/07/2023.

During the last surveillance audit, six (6) Opportunities for Improvements (OFIs) were identified.

During this surveillance 04 audit, one (01) Major and four (04) Opportunities for Improvements (OFIs) were identified.

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 carried out for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 30/06/2023 to announce the audit of the certified unit. As at audit date on 31/07/2023 there are no comments received

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4.3. Summary of Findings

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

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Topaz Emas Sdn Bhd (TESB) established MSPO Policy dated 01/04/2019 sign by Company Director.</p> <p>Onsite inspection confirmed MSPO Policy publicly displayed at mill notice board.</p> <p>Company policies training for workers and staff carried out on 01/06/2023 & 03/05/2023.</p> <p>Site interviews with sampled mill operators informed they had been briefed on MSPO policy and its requirements.</p>	Yes
4.1.1.2	<p>TESB MSPO policy dated 01/04/2019 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 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 carried out at least once a year before third party external audit.</p> <p>Document review on latest internal audit carried out dated 29/05/2023. There is no NC and OFI raised during the internal audit.</p>	Yes
4.1.2.2	<p>TESB carried out internal audit on 29/05/2023. There is no NC and OFI raised during the internal audit.</p> <p>Internal audit carried out covered all elements of MSPO requirements. The internal audit checklist is following MSPO principles and criteria.</p> <p>Major Non Conformity 01</p>	No

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Review the TESB internal audit checklist dated 29/05/2023 carried out by MSPO incharge is not complied to TESB internal audit procedure dated 15/11/2018 stated 4.1 (iii) Auditors shall not audit their own work.</p> <p>TESB internal audit report dated 29/05/2023 not include the strong and weak points.</p>	
4.1.2.3	TESB carried out management review meeting on 02/07/2023. Internal audit results and action plan included in the agenda.	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 carried out on 02/07/2023 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 2023 dated 01/07/2023.</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>Example:</p> <p>Scope: Social;</p> <p>Objective: New Canteen;</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Strategy: Planning, survey for quotation from the building contractors and start to build;</p> <p>Activity: Building of canteen in progress;</p> <p>Resource: Government, Budget for allocation in Capital Expenditure;</p> <p>PIC: HQ and HR;</p> <p>Timeline: 2023;</p> <p>Completion: Ongoing.</p> <p>Onsite visit at new canteen area, the canteen construction is in progress.</p> <p>Scope: Environment;</p> <p>Objective: Empty Fruit bunches storage area;</p> <p>Strategy: Build up a new dumping area for empty fruit bunch storage with complete conveyor;</p> <p>Activity: Planning and survey for quotations from the building contractors;</p> <p>Resource: Government, budget for allocation in capital expenditure;</p> <p>PIC: HQ and HR;</p> <p>Timeline: 2023;</p> <p>Completion: Ongoing</p> <p>Onsite visit at the empty fruit bunches storage area confirmed, there is new designated dumping area had been constructed.</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; 	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>12. Commissioning.</p> <p>Interviewed with mill management confirmed, there is no new technology implemented for year 2023.</p>	

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>TESB established list of stakeholders dated 20/06/2023 includes contractors, suppliers, local communities, government agencies and NGOs.</p> <p>Stakeholder's consultation carried out on 03/07/2023 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>Document review verified, the feedback forms from stakeholders are well maintained and documented.</p>	Yes
4.2.1.2	<p>TESB establish list of public and confidential documents dated 17/06/2019.</p> <p>Public available:</p> <p>Example:</p> <ol style="list-style-type: none"> 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 03/07/2023 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 MSPO in-charge as the person in-charge of consultation and communication dated 04/07/2022.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.2.3	<p>TESB established list of stakeholders dated 20/06/2023 includes contractors, suppliers, local communities, government agencies and NGOs.</p> <p>Stakeholders' consultation carried out on 03/07/2023 via email to the stakeholders to gain feedback on MSPO requirements.</p> <p>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> <ol style="list-style-type: none"> 1. Delivery ticket / dispatch slip from supplier; 2. Weighbridge ticket from Topaz Emas. <p>Documents of delivering CPO & PK:</p> <ol style="list-style-type: none"> 1. Weighbridge ticket, CPO & PK dispatch note. 	Yes
4.2.3.2	<p>TESB carried out internal audit on 29/05/2023 as mechanism for traceability inspection.</p> <p>Results of internal audit on traceability is review and no findings raised.</p>	Yes
4.2.3.3	<p>TESB appointed Admin Clerk as person in charge for traceability dated 01/04/2019.</p>	Yes
4.2.3.4	<p>TESB established monthly records of storage, sales and delivery.</p> <p>Weighbridge tickets from FFB supplier is review. The weighbridge ticket is consist of the following;</p> <ol style="list-style-type: none"> 1. MPOB license, ticket no, date, vehicle no, product and weight. Weighbridge ticket for PK dispatch is review that consists following information; 2. Date, ticket no, date, vehicle no, contract no, product and weight. <p>All weighbridge tickets are documented and well maintained.</p> <p>Example:</p> <p>Record of incoming FFB dated 01/08/2022 is available. Supplier delivery note number is the unique identification number captured in weighbridge ticket.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>TESB established List and Summary of Applicable Laws and Regulations, Doc No.: TESB/MSPO-P3/01, Rev.03 updated 01/01/2023.</p> <p>From document review, of legal documents:</p> <p>Example:</p> <ol style="list-style-type: none"> Occupational Safety and Health Act 1994(Act 514); Minimum Wages Order 2022; Employment Insurance System Act 2017; Prevention and Control of Infectious Disease 1988 (Act 342); Employment (Amendment) Act 2022 from Act 1955. <p>From document review of the licenses and permits master list updated 11/07/2023.</p> <p>Example:</p> <ol style="list-style-type: none"> MPOB license no. 500103204000 valid until 29/02/2024; DOE "Kebenaran Bertulis" - Wastewater discharge permit license no. 034 valid until 30/06/2024; Steam Engineer certificate no.097/2016 issued dated 20/06/2016. 	Yes
4.3.1.2	<p>TESB established List and Summary of Applicable Laws and Regulations, Doc No.: TESB/MSPO-P3/01, Rev.03 dated 01/01/2023.</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; Employment (Amendment) Act 2022 from Act 1955. 	Yes
4.3.1.4	<p>TESB appoint the admin clerk as person in charge to update legal documentation as and when any updates or changes required dated 01/04/2019.</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>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	Reviewed the estate map and summary of land titles verify the location of TESB. Document review, all land titles land used right had been approved by Larut, Matang District office to be changed from 'Tanaman Komersial Getah' to 'Perusahaan Berat' dated 14/07/2023.	
4.3.2.2	TESB land titles are grant or leased issued by Larut, Matang District Office. Review the summary of land titles, all grants are legally owned by Topaz Emas Sdn Bhd.	Yes
4.3.2.3	TESB land titles are grant or leased issued by Larut, Matang District Office. The land titles include a map with boundary markers. The mill facilities are within the boundaries of all the land titles.	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	TESB established Social Impact Assessment report year 2023 dated 18/07/2023. The SIA survey assessment for internal stakeholders dated 04/07/2023 – 05/07/2023 and external stakeholders dated 03/07/2023 – 10/07/2023. The SIA carried out includes positive and negative impacts: Example: Positive: Respondents satisfied with road conditions; Promote action: Road grading or road compacting when necessary; Person in charge: Mill Manager; Time frame: Completed in 2023; Negative: 13% respondents are not aware of chemical handling; Mitigation: Mill to ensure all respondent well trained through training; Person in charge: Mill Engineer;	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Timeframe: 2023.</p> <p>The SIA summary includes feedback from the internal and external stakeholders and separated into positive and negative impact for action taken and monitoring purposes.</p>	
4.4.2.1	<p>TESB established SOP complaint and grievances, policy no: SOP-MP4-Management Procedure/4, issue no 2, revision 01, dated 15/11/2018.</p> <p>Site inspection sighted complaint form is available at mill office notice board.</p> <p>Review on complaints records, there is no complaint and grievances from 2020 until 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
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 carried out awareness on complaint and grievance procedure to internal and external stakeholders.</p> <p>Example:</p> <p>Complaints and grievance training for mill workers carried out on 01/06/2023.</p> <p>Stakeholder's consultation carried out on 04/07/2023. 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 until audit date.</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 with the local communities.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. TESB has provide job opportunity such as office work and operators to locals; 	Yes

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Indicator	Summary of Assessment	Compliance
	<p>2. TESB has provide canteen for local communities to run the business;</p> <p>3. TESB do buy and process local smallholders FFB.</p>	
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 carried out on 01/06/2023.</p> <p>External stakeholder's consultation by email carried out on 04/07/2023 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	<p>a</p> <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 carried out on 01/06/2023 is review.</p> <p>Site interviews with sampled mill operators informed they are briefed on the safety and health policy.</p>	Yes
	<p>b</p> <p>TESB established Hazard Identification, Risk Assessment, and Risk Control (HIRARC) for respective operations activities updated on 16/11/2022.</p> <p>Example;</p> <ol style="list-style-type: none"> 1. Operation; 2. Loading ramp; 3. Effluent pond; 4. Water / effluent 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>Operation;</p> <p>Work activity: Cleaning of fan, airlock, conveyor and moving machines.</p> <p>Hazard category: Physical;</p>	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Effect: Hand / finger stuck, disability;</p> <p>Existing control: Emergency stop button, safety cover;</p> <p>Additional control: Continuous training on SOP and PPEs;</p> <p>Person in charge: Operator.</p>	
c. i	<p>TESB established Annual Training Programme year 2023.</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 carried out:</p> <ol style="list-style-type: none"> 1. Safety and Health policy on 01/06/2023; 2. Scheduled wastes handling on 16/01/2023; 	Yes
c. ii	<p>TESB established list of chemical master list which includes all the current chemical stored and used by mill.</p> <p>Example: Hexane, Acetic acid.</p> <p>Site inspection sighted copies of SDS available at stores, mill office and updated accordingly.</p>	Yes
d	<p>TESB established Personal Protective Equipment Issuance records.</p> <p>PPE issuance record dated 15/02/2023 for earplug and safety shoes is reviewed.</p> <p>Site interviews with sampled mill operators informed they are provided with PPEs for the assigned task according to HIRARC recommendation.</p> <p>Site interview with sampled mill operators informed, TESP 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 available such as located at laboratory and chemical store.</p>	Yes
f	<p>TESB Assistant engineer is appointed as person In charge for safety and health.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	Document review verified the appointment letter dated 01/04/2019 is available.	
g	<p>TESB conducts Occupational Safety and Health meeting on quarterly basis.</p> <p>The latest meeting is carried on 02/06/2023.</p> <p>The last three quarters meeting held on 06/03/2023, 06/12/2022 and 08/09/2022.</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. <p>Document review verified ERP, fire drill and first aid training dated 16/07/2023.</p> <p>Site inspection sighted ERP layout displayed at mill notice board and mill compound.</p>	Yes
i	<p>First aid training for first aiders carried out by Medical Officer from Jabatan Kecemasan & Trauma, Hospital Taiping dated 20/07/2022.</p> <p>The certificate is valid for 3 years from 20/07/2022 – 19/07/2025.</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, mill compound and office.</p>	Yes
j	<p>TESB submitted annual accidents reporting, JKPP 8/105736/2022 to JKPP dated 19/01/2023.</p> <p>There is one (1) accidents happen on 20/10/2022. The accident cause the worker is not fit to attend for work for 52 days. JKPP 6 form has been submitted to JKPP dated 21/10/2023.</p> <p>Document review on payment made and training carried out confirmed all the payment and training has been done accordingly.</p>	Yes
4.4.5.1	TESB established Social Policy signed by Company Director dated 01/04/2019.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The policy describes 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 01/06/2023 attended by all workers.</p> <p>Site interviews with sampled mill operators informed they has been briefed on Social policy.</p>	
4.4.5.2	<p>TESB established Social Policy sign by Company Director dated 01/04/2019.</p> <p>The policy states on company commitment to ensure no discrimination in all level of workforce and demonstrate equality.</p> <p>Site inspection and interviews with sampled mill operators confirmed 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 workers wages through payslip provided.</p> <p>Example:</p> <p>Payslip contractor's driver for month of April, May and June 2023 confirmed the wage paid is above the minimum wage 2022 and be based on distance of CPO transported as per agreement between contractor and drivers.</p>	Yes
4.4.5.5	<p>TESB established updated employees and contractor's workers list dated 10/07/2023.</p> <p>The list includes workers name, gender, I/C or passport no, position, date of join, department / section, date of birth, address, wage and period of employment.</p>	Yes
4.4.5.6	<p>TESB established employment contract for both local and foreign workers duly agreed signed by workers and management.</p> <p>Site interview with sterilizer and fireman operators informed they received copy of employment agreement and understand the content of agreement.</p>	Yes
4.4.5.7	<p>TESB use thumbprint system for recording working hours and overtime for staff and workers.</p> <p>Time attendance report for the month of May 2023 sighted includes the working hours and overtime.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions												
Indicator	Summary of Assessment	Compliance										
4.4.5.8	<p>TESB established working hours for mills operation.</p> <p>Shift working hours:</p> <table><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> <p>*45 minutes of rest for each shift period.</p> <p>Non-shift working hours-office:</p> <table><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> <p>Overtime requisition form dated 28/05/2023 is available to capture overtime perform by each workers.</p> <p>Site inspection sighted working hours is displayed at mill office notice board.</p> <p>Site interview with sampled mill operators informed they are aware and understand the working hours as stated in their employment agreement.</p>	Time*	Activity	8.00am – 4.00 pm	Morning shift	4.00pm – 12.00am	Evening shift	Time	Activity	8.00am – 5.00pm	8 working ours (with 1 hour rest)	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	<p>TESB established pay slips for workers consists of wage, overtime, work on rest day and overtime on rest day.</p> <p>Review of worker’s pay slip for month of June 2023 verified the wage and overtime made are in line with legal regulation.</p> <p>TESB established monthly summary overtime claim report to monitor workers and staffs working overtime.</p> <p>Review of monthly summary overtime claim report for the month of June 2023 is in line with legal requirements and workers contract agreement.</p> <p>Payment of overtime is at rate of one and a half times the hourly rate of pay on normal working days and two times the hourly rate on rest day.</p>	Yes										
4.4.5.10	<p>TESB provides benefits such as medical care, SOCSO, electricity, water supply and shift allowance.</p>	Yes										
4.4.5.11	<p>TESB workers housing comply with Workers’ Minimum Standard of Housing and Amenities (Amendment) Act 2019.</p> <p>Site inspection and interview with sampled mill operators informed the living quarters provided with basic amenities such as electricity and water supply.</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 publicly displayed on mill’s notice board.</p> <p>The policy states:</p>	Yes										

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Company commitments and action taken on harassment complaints.</p> <p>Briefing on policy carried out on 01/06/2023.</p> <p>Review on mill grievance records and interview with sampled mill operators informed no case of sexual harassment occur.</p>	
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 2023 updated on 11/07/2023.</p> <p>Example of training carried out:</p> <p>SOPs and Fire Extinguisher briefing carried out on 16/07/2023 for all workers and staffs.</p> <p>Interview with sampled mill operators informed they has been briefed on training carried out by TESB.</p>	Yes
4.4.6.2	<p>TESB establish training need analysis dated 16/01/2023 for all employees.</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 carried out:</p> <ol style="list-style-type: none"> 1. Scheduled wastes training on 16/01/2023; 2. Company polices on 01/06/2023. 	Yes
4.4.6.3	<p>TESB established annual training programme year 2023 dated 16/01/2023 and latest updated on 11/07/2023.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The training will be carried out continuously for entire year 2023.</p> <p>Example list of training programme:</p> <ol style="list-style-type: none"> 1. Company Policies on August 2023; 2. Fire Drill and Fire Extinguisher Demonstration on August 2023; 3. Social Impact Assessment (SIA) on August 2023. 	

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 mill 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; 5. Maximise renewable energy for natural resource conservation purposes. <p>TESB carried out policy briefing to workers on 01/06/2023.</p> <p>TESB established Environmental Management Plan for year 2022 updated 23/09/2022. 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. 	Yes
4.5.1.2	<p>a TESB established Environmental Policy on 01/04/2019 signed by Company Director.</p> <p>TESB established environmental objectives.</p> <p>Example:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> 1. 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. 	
	<p>b</p> <p>TESB established Environmental Aspect and Impact Identification Analysis (EAIA) updated 23/09/2022. 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: Fresh fruit bunch (FFB) intake;</p> <p>Aspect: Smoke emission by FFB lorry;</p> <p>Environmental negative Impact: Air pollution;</p> <p>Environment positive impact: Maintain active engagement between mill and estate management;</p> <p>Management control: To advise outside transporter/ to switch of the engine if the vehicles;</p> <p>PIC: Weighbridge clerk.</p> <p>Training for transporter are made 26/06/2023.</p>	Yes
4.5.1.3	<p>TESB established Environmental Aspect and Impact Identification Analysis (EAIA) updated 29/03/2022.</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: Chemical store;</p> <p>Aspect: Chemical spillage and generation of empty chemical containers;</p> <p>Environmental negative Impact: Water pollution and land contamination;</p> <p>Environment positive impact: Raising awareness about environmental protection via recycling;</p> <p>Management control: to provide spill kits and secondary containment for all transferring utensils; to recycle all the empty chemical container;</p> <p>PIC: assistant and storekeeper;</p> <p>Document review on consignment for empty chemical containers SW 409 dated 19/08/2023, quantity 0.04 mt send to third party collector.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services												
Indicator	Summary of Assessment			Compliance								
4.5.1.4	<p>TESB updated CIP for year 2023 updated on 01/07/2023 to promote environmental positive impacts.</p> <p>From document review of CIP, example:</p> <p>Objectives: Empty fruits bunch storage area;</p> <p>Strategies: Build up new dumping area for empty fruits bunch storage with complete conveyor;</p> <p>Activities: Planning and survey for quotations from the building contractor;</p> <p>Resource and support: Budget and allocation for CAPEX;</p> <p>Person In charge: HQ and management;</p> <p>Timeline: 2023.</p> <p>Work order for build up new EPB dumping area is reviewed and confirmed.</p>			Yes								
4.5.1.5	<p>TESB updated training programs include environmental for year 2023.</p> <p>Example training:</p> <p>1. Environmental training on 21/06/2023 for all workers.</p> <p>Site interview with scheduled waste PIC informed he has been briefed on policy and scheduled waste management.</p>			Yes								
4.5.1.6	<p>TESB carried out Environmental committee meeting dated 21/06/2023. Previous meeting carried out on 25/01/2023. The frequency of the environmental meetings are biannually.</p> <p>The meetings were participated by the mill management and workers representatives.</p> <p>From document review, the agenda of meeting discuss consist of effluent management, scheduled waste management, CEMS system, landscape and other matters.</p>			Yes								
4.5.2.1	<p>TESB established records of diesel / CPO mt and electricity / CPO mt for four years from 2019 to 2022.</p> <p>From baseline value established, TEBB monitor the electricity and diesel usage on yearly basis.</p> <p>Diesel usage for year 2022 lower than baseline for year 2019 - 2021 due to less usage of genset for electricity supply to mill. Mill are fully using turbine for power generation.</p> <p>Review the electricity usage is lower for year 2022 compared to year 2020 -2021.</p> <table><tr><td>Year</td><td>Usage (KW)</td><td>CPO produced</td><td>Baseline</td></tr><tr><td></td><td></td><td></td><td></td></tr></table>			Year	Usage (KW)	CPO produced	Baseline					Yes
Year	Usage (KW)	CPO produced	Baseline									

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																																																
Indicator	Summary of Assessment					Compliance																																										
	2020	500,013	43,161.15	11.58																																												
	2021	2,088,079	53,824.15	38.79																																												
	2022	631,500	62,701.28	10.07																																												
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 2023 is compared against actual usage. The actual diesel and electricity usage for the period of January 2023 – June 2023 are low compared to budget in year 2023 due to installation of new boiler for processing.</p> <p>Electricity:</p> <table><tr><td>Month</td><td>Budgeted usage (KW)</td><td>Usage (KW)</td></tr><tr><td>Jan 2023</td><td>50,000</td><td>49,200</td></tr><tr><td>Feb 2023</td><td>50,000</td><td>43,550</td></tr><tr><td>Mar 2023</td><td>50,000</td><td>55,730</td></tr><tr><td>April 2023</td><td>50,000</td><td>54,390</td></tr><tr><td>May 2023</td><td>50,000</td><td>52,030</td></tr><tr><td>June 2023</td><td>50,000</td><td>39,450</td></tr></table> <p>Diesel:</p> <table><tr><td>Month</td><td>Budgeted usage (Litre)</td><td>Usage (Litre)</td></tr><tr><td>Jan 2023</td><td>7,500</td><td>6,682</td></tr><tr><td>Feb 2023</td><td>9,100</td><td>4,531</td></tr><tr><td>Mar 2023</td><td>9,600</td><td>3,971</td></tr><tr><td>April 2023</td><td>9,600</td><td>4,131</td></tr><tr><td>May 2023</td><td>9,600</td><td>3,143</td></tr><tr><td>June 2023</td><td>9,600</td><td>3,192</td></tr></table>					Month	Budgeted usage (KW)	Usage (KW)	Jan 2023	50,000	49,200	Feb 2023	50,000	43,550	Mar 2023	50,000	55,730	April 2023	50,000	54,390	May 2023	50,000	52,030	June 2023	50,000	39,450	Month	Budgeted usage (Litre)	Usage (Litre)	Jan 2023	7,500	6,682	Feb 2023	9,100	4,531	Mar 2023	9,600	3,971	April 2023	9,600	4,131	May 2023	9,600	3,143	June 2023	9,600	3,192	Yes
Month	Budgeted usage (KW)	Usage (KW)																																														
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May 2023	9,600	3,143																																														
June 2023	9,600	3,192																																														
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																																										

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Principle 5: Environment, natural resources, biodiversity and ecosystem services											
Indicator	Summary of Assessment		Compliance								
4.5.3.1	<p>TESB established waste management plan updated on 20/01/2023.</p> <p>From document review of waste management plan has identified source of wastes.</p> <p>Example:</p> <table><tr><td>Type of waste</td><td>Source</td></tr><tr><td>Liquid</td><td>Engine oil, hydraulic oil, empty chemical containers</td></tr><tr><td>Solid</td><td>Empty fruits bunch</td></tr><tr><td>Gaseous</td><td>Smoke emission by FFB lorry/tractor and emission of GHG from diesel engine.</td></tr></table>		Type of waste	Source	Liquid	Engine oil, hydraulic oil, empty chemical containers	Solid	Empty fruits bunch	Gaseous	Smoke emission by FFB lorry/tractor and emission of GHG from diesel engine.	Yes
Type of waste	Source										
Liquid	Engine oil, hydraulic oil, empty chemical containers										
Solid	Empty fruits bunch										
Gaseous	Smoke emission by FFB lorry/tractor and emission of GHG from diesel engine.										
4.5.3.2	<p>a</p> <p>TESB established waste management plan updated 20/01/2023 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: EFB;</p> <p>Type of waste: Solid waste;</p> <p>Management Action Plan:</p> <p>1)Building up a new dumping area for empty fruit bunch storage with complete conveyor;</p> <p>2) Sale/Dispatch as FOC to purchaser and used for boiler combustion.</p> <p>Reference: Delivery note;</p> <p>PIC: Supervisor.</p> <p>Sighted weighbridge ticket for EFB send to Yip Shun Trading for 41,160 kg, ticket number: 28595 dated 26/05/2023.</p>	Yes									
	<p>b</p> <p>TESB established waste management plan updated 20/01/2023 include waste identification and disposal method.</p>	Yes									

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<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/0423/01/SO;</p> <p>Date: 27/04/2023;</p> <p>WB ticket: 28333;</p> <p>Product: Sludge oil;</p> <p>Net weight: 26,040 mt.</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) describes handling and storage of chemicals.</p> <p>SOP Scheduled waste, SOP number MP 15- Scheduled waste / 15, issue / revision 1 / 1 / dated 15/11/2018 describes scheduled waste handling is to comply with EQA regulation.</p> <p>List of identified scheduled waste in the SOP includes SW 102, SW103, SW305, SW 306, SW 404, SW 408, SW 409, SW 410 and SW 422.</p> <p>Monitoring plan has describes to call vendor every 6 months or when waste generates exceeds 20Mt, whichever comes first for SW 305 and SW 306.</p> <p>From document review of scheduled disposal, sighted Scheduled waste inventory dated 24/07/2023. Waste generated SW 305 for 1 mt.</p> <p>Latest consignment note for scheduled waste, consignment number: 2023050918F5VL1O. Waste generated is SW110 dated 05/07/2023.</p> <p>Scheduled waste inventory is updated using E-SWIS system accordingly.</p>	Yes
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>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>During site visit, domestic bins are placed to collect domestic wastes from housing.</p> <p>No changes in domestic waste disposal methodology.</p>	
4.5.4.1	<p>TESB established waste management plan updated on 20/01/2023 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, SoX, NoX; 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 2023.</p> <p>Action plans include the objective of improvement, implementation, strategies, resources, support, PIC, timeline, completion date and positive impact.</p> <p>Example:</p> <p>Scope: Environmental</p> <p>Objective of improvement: 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 26/07/2023. No nonconformities were identified during the audit.</p> <p>Reviewed license Jadual Pematuhan for the period of 01/07/2023 – 30/06/2024.</p> <p>BOD for 3 days, 30 C not more than 100ml/L</p> <p>Suspended soil no more than 400 mg/L</p>	Yes

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Indicator	Summary of Assessment	Compliance
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 carried out on 27/07/2023 with the BOD result is below permissible limit of 100 mg/l according to the specifications of the DOE license for TEBB.</p> <p>Sample dated 27/07/2023, BOD reading 35mg/L below the permissible level of 100 mg/L.</p> <p>The treated POME is discharge to the waterways according to DOE requirements.</p>	Yes
4.5.5.1	<p>a</p> <p>TESB established water management plan updated on 18/05/2023.</p> <p>Document review, the plan identified source and usage of water as follow:</p> <p>Source of raw water: Pumping from Sungai Rotan, state government water.</p> <p>Water usage: Mill processing activities</p> <p>From document review of permit for water abstraction, TEBB obtained permit for water abstraction from 'Pejabat Daerah Dan Tanah Larut, Matang Dan Selama' dated 26/08/2022 to 25/08/2024.</p> <p>Document review of Ex-gratia payment for water abstraction by "Pejabat Daerah Dan Tanah Larut, Matang Dan Selama", TEBB make Exgratia payment for water abstraction on 10/01/2023.</p> <p>Mill processing water is from the river and water for housing is from Lembaga Air Perak.</p>	Yes
	<p>b</p> <p>TESB established water management plan updated on 18/05/2023.</p> <p>Final discharge of POME analysis result dated 27/07/2023 is review and results meet DOE requirements.</p> <p>TESB discharge POME through the waterways.</p>	Yes
	<p>c</p> <p>TESB established water management plan updated on 18/05/2023. The plan describes water monitoring as follows:</p> <ol style="list-style-type: none"> To encourage rain water harvest for mill usage; To monitor water extract through flow meter. Flow meter at water pump is maintain in a good conditions; To record daily use of water for mill operation on monthly basis. <p>Document review of water record, TEBB established water usage per ton of FFB from January to December 2022.</p> <p>Water for worker housing are sourced from Lembaga Air Perak (LAP).</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
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 27/07/2023 with BOD is below 100mg/l in accordance with DOE discharge limits.</p> <p>Document review on certificates of analysis dated 27/07/2023 result as below:</p> <p>SBR No.1</p> <p>BOD mg/L: 35</p> <p>Suspended Solid mg/L: 132,</p> <p>pH Value: 7.5</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>Briefing on company policies and SOPs carried out on 01/06/2023 and 03/05/2023 respectively.</p> <p>Site interview with ramp operator informed, they has been briefed on the work flow and SOP.</p>	Yes
4.6.1.2	<p>TESB implements best practices.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Monthly monitoring of POME BOD complies with the permissible discharge limit of 100mg/l under the specifications of the DOE license for TESB. From document review on result of wastewater parameter analysis dated 27/07/2023 for BOD is below per limit of 100mg/l. 	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<p>2. Monitoring of stack emissions for opacity and dust particulates using installed CEMS is assessed and online.</p> <p>3. Weighbridge calibration carried out to ensure no deficiencies in weight for incoming and outgoing products.</p> <p>- WB siri number: B220127 for 100 mt weighbridge</p> <p>Date: 23/06/2023.</p> <p>-WB siri number: B220127 for 60 mt weighbridge</p> <p>Date: 23/06/2023</p>	
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"> Budgeted FFB processed and production; Profit and Loss account; Summary of budgeted production expenditure; Budgeted mill improvement capital expenditure. <p>The budget includes;</p> <ol 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>Review of quotation and purchase order issue dated 16/06/2023, information stated include product descriptions, quantity and unit price.</p> <p>Sighted invoice dated 23/06/2023 as evidence of completion of service.</p> <p>Payment are made within 30 days period.</p> <p>Example:</p> <p>Purchase of goods from supplier A, purchase order PO00012389 dated 16/06/2023. Sighted invoice no 157870 dated 23/06/2023.</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>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<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; 2. MSPO SCCS policy; 3. Complaint procedure. 	
4.6.4.2	<p>The contract agreement between TESB and CPO transporter dated 01/11/2019 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>Sighted contract agreement between Topaz Emas Sdn. Bhd. And Transporter A For CPO transporter.</p> <p>The agreement describe the service, terms of payment and conditions.</p>	Yes
4.6.4.3	<p>TESB established contract agreement with CPO / PK transporter dated 01/11/2019.</p> <p>Sighted communication letter dated 03/07/2023 in between Hok Huat Kelapa Sawit Sdn. Bhd. And Topaz Emas Sdn. Bhd.</p> <p>The statement stated all our suppliers, dealers, contractors and service provided entering or visiting our factory premises shall comply with:</p> <ul style="list-style-type: none"> • MSPO requirements; • MPOB Act 1998; • MSPO SCCS requirements. 	Yes

4.4. Use of Marks and/or Any Other References to Certification

The audit team leader has reviewed and confirmed that there are no usage of mark/logo in Topaz Emas Sdn Bhd operation or any on/off-products claim.

4.5. 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>	

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

4.6. Detail of Audit Findings Identified during last audit

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

4.7. Detail of Onsite Audit Findings Identified during This Audit

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

ONSITE AUDIT OUTCOME		
During this onsite audit,	1	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number < 1 >						
Indicator # and Description	4.1.2.2 The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action.					
Location:	Topaz Emas Sdn Bhd					
Description of Finding / Objective Evidence:						
Review the TESB internal audit checklist dated 29/05/2023 carried out by MSPO incharge is not complied to TESB internal audit procedure dated 15/11/2018 stated 4.1 (iii) Auditors shall not audit their own work.						
TESB Internal audit report dated 29/05/2023 not include the strong and weak points.						
Classification	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor					
Raise by:	Khairul Anwar Bin Ismail	Date Raise:	01/08/2023			
Deadline for implementation		01/10/2023				
Root Cause Analysis (by company):						
1. The previous auditor audited her own work because she was the only internal auditor appointed since 05/04/2023 and just replaced the previous auditor who had quit. 2. The internal audit report dated 29/05/2023 did not include the strong and weak points was because it was overlooked by the internal auditor.						
Correction (by company):						
1. TESB appointed a new internal auditor to conduct the internal audit to ensure TESB complies with the internal audit procedure. 2. A new format of the internal audit report has been includes strong and weak points.						
Corrective / Preventive Action (by company)						
Appointed internal auditors have to do internal audits based on the procedure and highlight the strong and weak points in the internal audit report.						

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Non Conformity Number < 1 >	
Review of Correction & Corrective / Preventive Action	
<p>Reviewed the internal auditor appointment letter dated 02/08/2023 that appoint the mill stim engineer that not involve in MSPO implementation in Topaz Emas Sdn Bhd mill.</p> <p>Reviewed the latest internal audit report carried out on 03/08/2023 had include the strong and weak points.</p> <p>The evidence provided is sufficient to close the non-conformity.</p> <p>The implementation will be verified in the next audit.</p>	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Lead Auditor: Khairul Anwar Bin Ismail	Date of Closure: 05/08/2023
Review of Implementation	
Name of Lead Auditor / Auditor:	Date of Review:

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	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	Mill	TESB could improve HIRARC on loading ramp activities.
2.	4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period	Mill	TESB could improve on non-renewable energy assessment.
3.	4.5.4.1	An assessment of all polluting activities shall be carried out, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.	Mill	TESB could improve on gaseous waste assessments.
4.	4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection if required.	Mill	TESB could improve on contractor agreement details.

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5. CONCLUSION

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

There is one (01) Major NC raised in this audit and closed out successfully.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews carried out 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 2023 to June 2023:	28,009.23	mt
Certified PK January 2023 to June 2023:	9,190.48	mt
Projected CPO July 2023 to December 2023:	32,800.00	mt
Project PK July 2023 to December 2023:	10,800.00	mt

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6. RECOMMENDATION

The audit team carried out 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, 30/08/2023



Khairul Anwar Bin Ismail
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 04/09/2023



Ariff Bin Lokman
TUV NORD (Malaysia) Sdn Bhd
Certifier / Approver

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7. LIST OF STAKEHOLDERS

No stakeholders' consultation carried out 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 of 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