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## **Roundtable on Sustainable Palm Oil**

### **Public Summary Report**

Report no.: 82450217064

Certification assessment against the  
RSPO Principles & Criteria Ghana National Interpretation 2015  
and the RSPO Supply Chain Certification Standard 2014

**Twifo Oil Palm Plantations Limited**  
Twifo Ntafrewaso, P.O. Box 138, Cape Coast, Ghana

Date of certification audit: 3 – 7 August 2015  
Date of reaudit: 20-22 July 2017

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## **1.0 SCOPE OF CERTIFICATION ASSESSMENT**

### **1.1 National Interpretation Used**

During the certification audit of Twifo Oil Palm Plantations Ltd (TOPP) conducted on 3-7 August 2015, the operations of the palm oil mill(s) and its supply base of FFB were assessed against RSPO Principles & Criteria 2013, with reference to the scheme smallholder guidance as per the Ghana National Interpretation 2011, and the RSPO Supply Chain Certification Standard 2014.

Reaudit of the company was conducted on 20 – 22 July 2017 due to delay in the certification process. During this reaudit, the operations of the palm oil mill(s) and its supply base of FFB were assessed against RSPO Principles & Criteria Ghana National Interpretation (GH-NI) 2015, and the RSPO Supply Chain Certification Standard 2014. Reasons for the reaudit are explained in Section 1.2 below.

### **1.2 Type of Assessment & Purpose of Reaudit**

The main certification assessment on 3-7 August 2015 and reaudit on 20 – 22 July 2017 was carried out on one palm oil mill, one estate and one smallholder scheme, i.e. Twifo Smallholders Oil Palm Plantation (TSOPP,) under Twifo Oil Palm Plantations Ltd. The reason for the reaudit was due to delay in the certification process due to a declared conservation liability area located within TOPP's supply base, i.e. the Buabin Outgrowers (currently not include in the company's certification scope). See Section 1.12 for further explanation.

### **1.3 Location and Maps**

**Table 1: GPS locations for all estates and mills included in certification assessment**

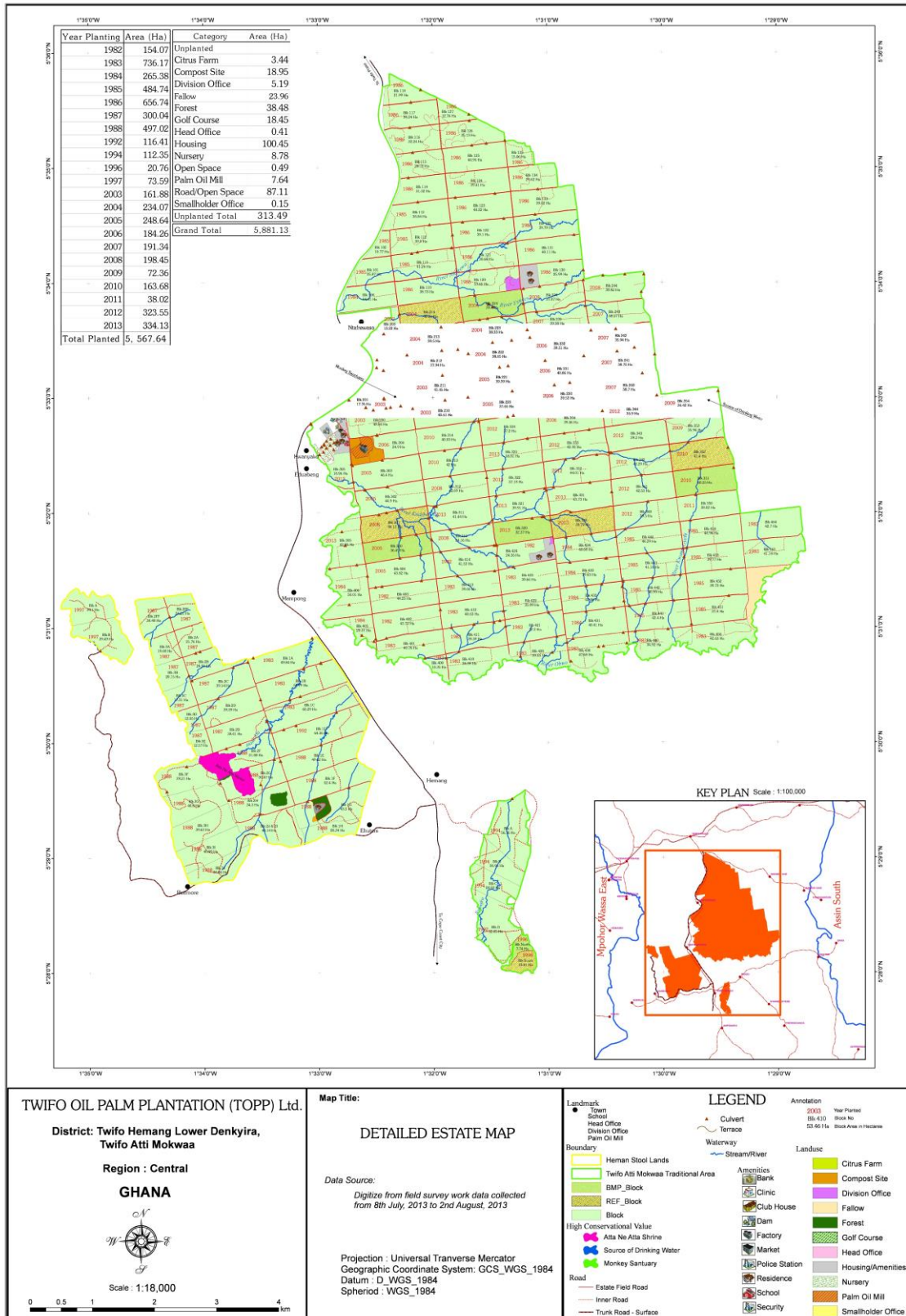
Name of mill / estate	Location	GPS locations	
		Latitude	Longitude
Twifo Oil Palm Plantations Palm Oil Mill	Twifo Ntafrewaso, Cape Coast, Central Region, Ghana	N05" 33. 984'	W01" 31. 277'
Twifo Oil Palm Plantations Estate (Nucleus)	Twifo Ntafrewaso, Cape Coast, Central Region, Ghana	N05" 32. 845'	W01" 32. 885'
Twifo Smallholders Oil Palm Plantations (TSOPP)	Twifo Hemang, Cape Coast, Central Region Ghana	N05" 31.051'	W01" 34.793'



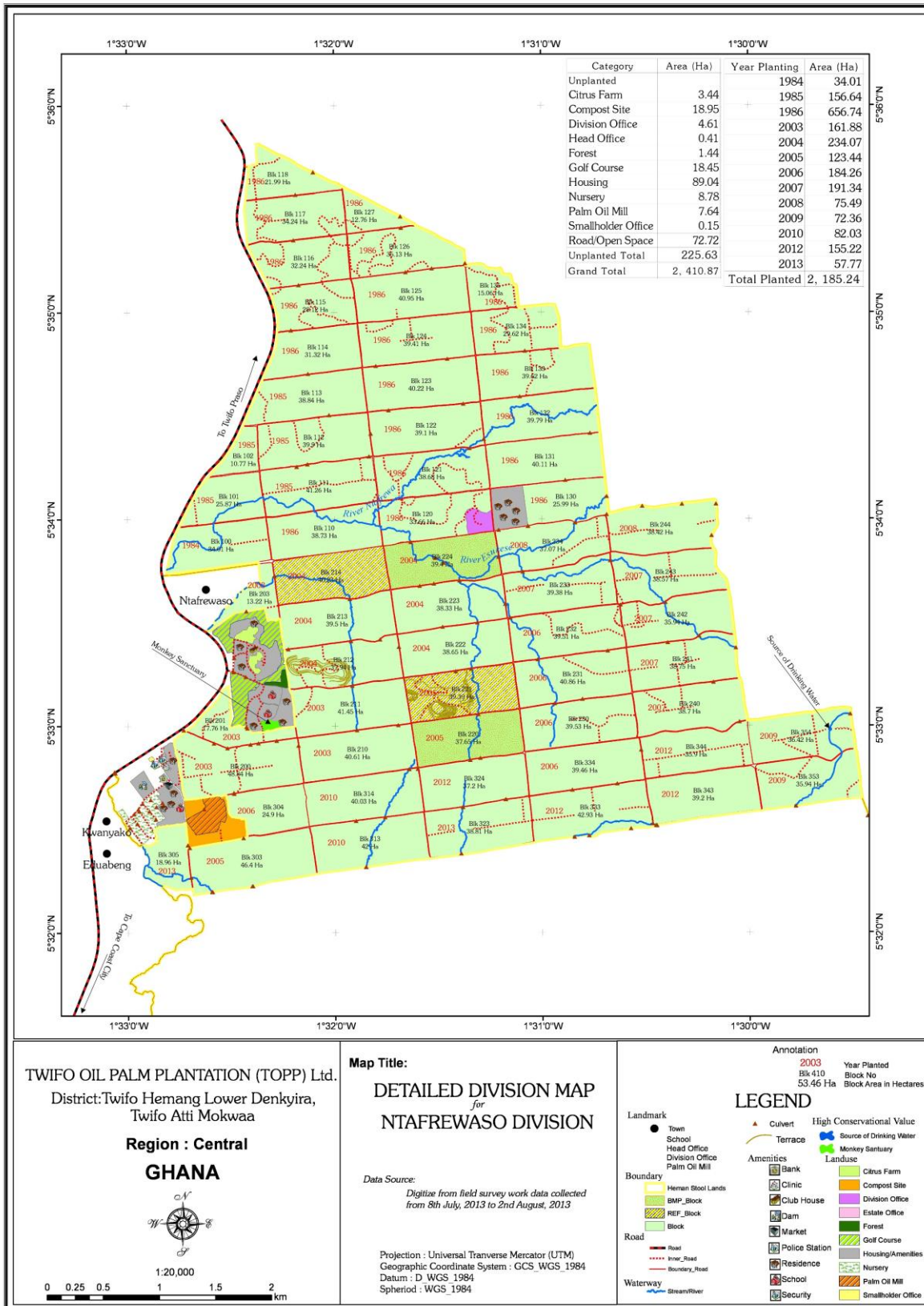
Figure 1: General location of TOPP and Buabin Outgrowers within Ghana



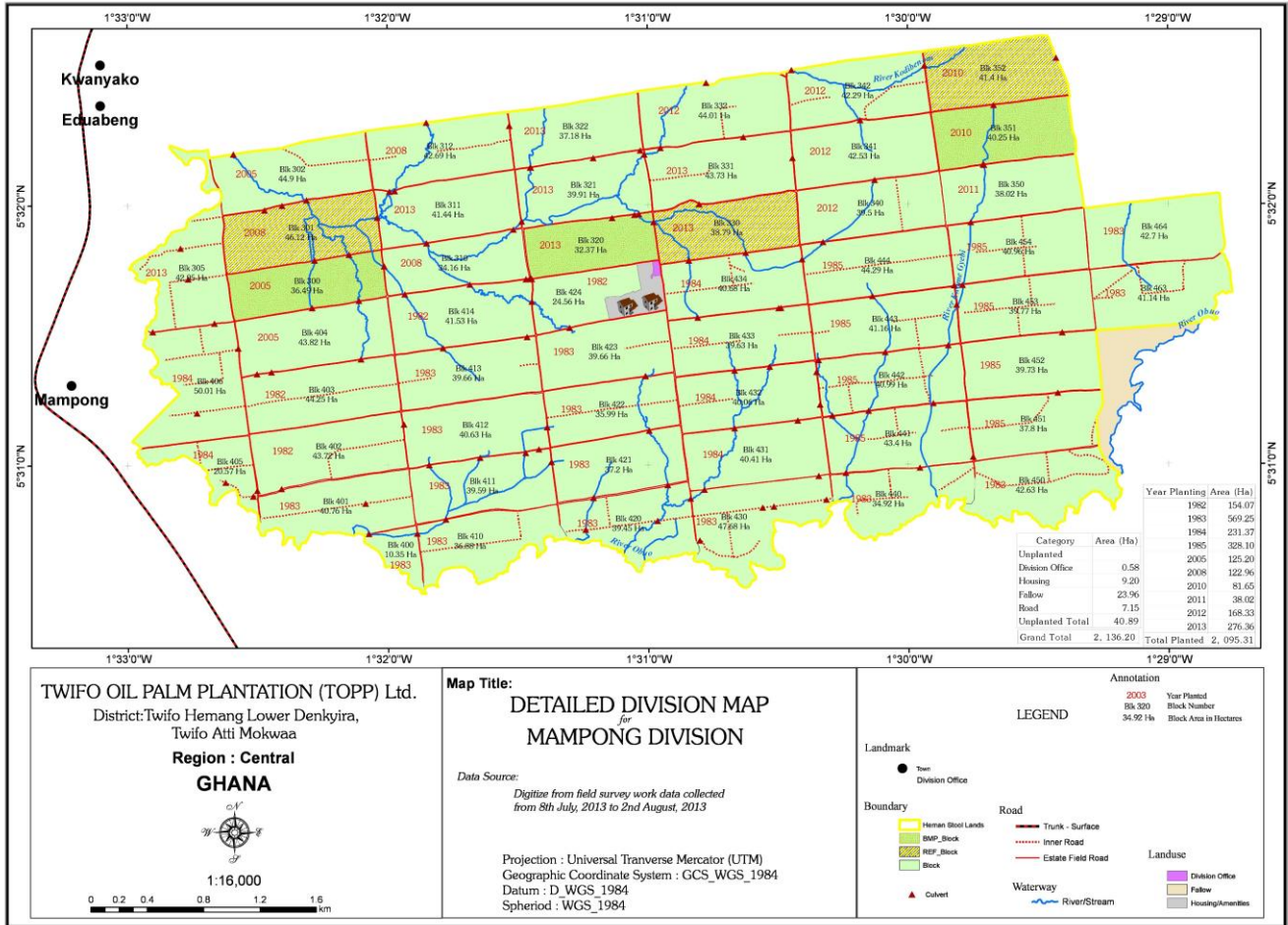
**RSPO Certification Assessment Report**  
**Twifo Oil Palm Plantations Ltd.,**  
**Twifo Ntafrewaso, Cape Coast, Ghana**



**Figure 2: Detailed Estate Map of TOPP estate**

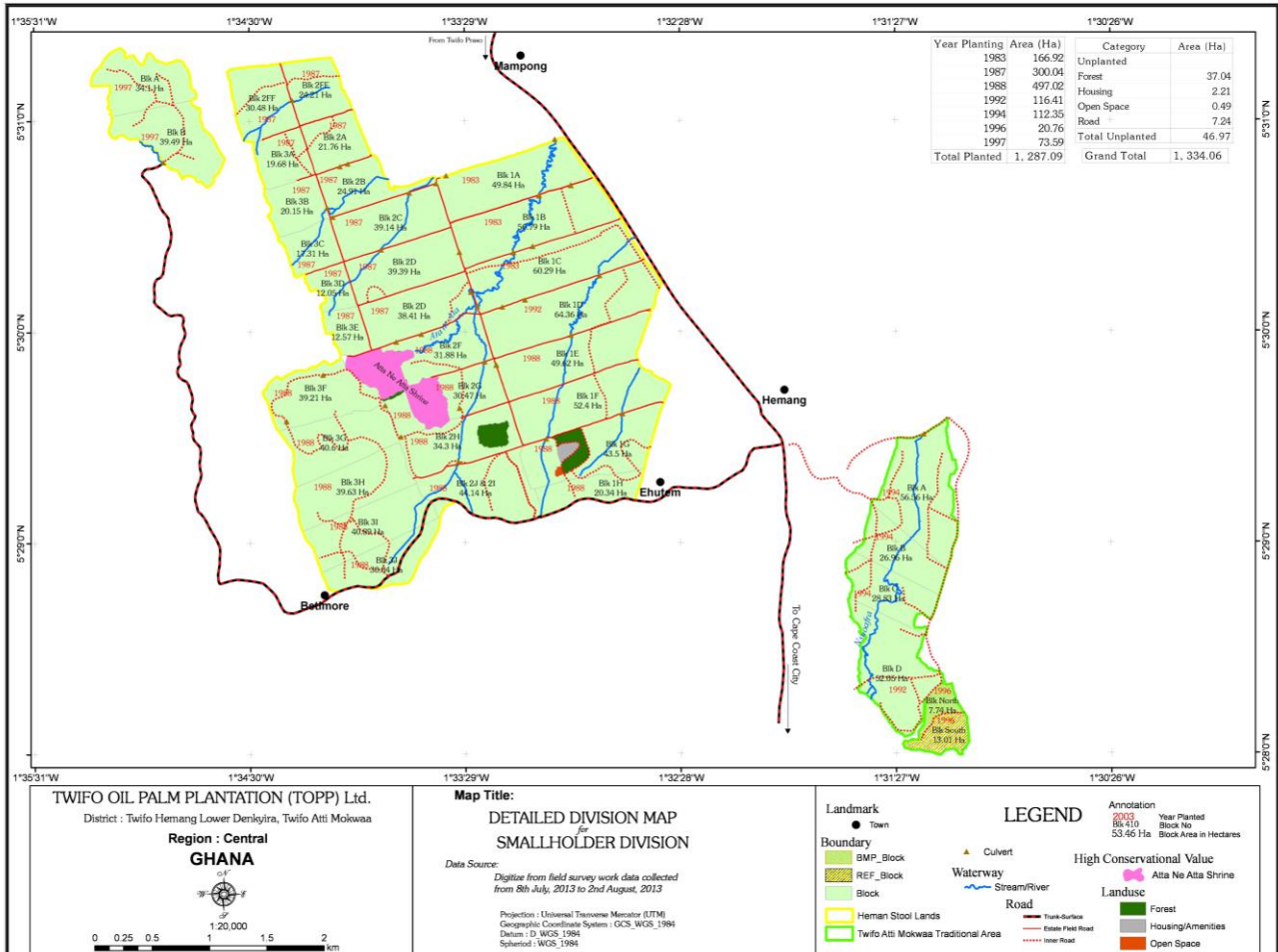


**Figure 3: Detailed Division Map of Ntafrewaso Division**



**Figure 4: Detailed Division Map of Mampong Division**





**Figure 5: Detailed Division Map of Smallholder Division (TSOPP)**



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Twifo Oil Palm Plantations Ltd.,  
Twifo Ntafrewaso, Cape Coast, Ghana



## 1.4 Description of Supply Base

**Table 2: FFB Supply Information for Twifo Oil Palm Plantation Palm Oil Mill for year 2015, 2016 & 2017 (up until July 2017)**

FFB Contributors	Total FFB supplied in year 2015 (MT)		Total FFB supplied in year 2016 (MT)		Total FFB supplied from January – July 2017	
	Tonnes	%	Tonnes	%	Tonnes	%
<b>Suppliers within certification scope:</b>						
Twifo Oil Palm Plantation Estate (Nucleus)						
i) Ntafrewaso Division	27,087.03	34.31	30,263.99	33.64	22,201.49	36.29
ii) Mampong Division	14,245.07	18.04	11,340.42	12.61	5,579.61	9.12
<b>Subtotal (nucleus estate)</b>	<b>41,332.10</b>	<b>52.35</b>	<b>41,604.41</b>	<b>46.25</b>	<b>27,781.10</b>	<b>45.41</b>
Twifo Smallholders Oil Palm Plantation*	12,207.26	15.46	11,252.78	12.51	8,905.72	14.56
<b>Subtotal (certified)</b>	<b>53,539.36</b>	<b>67.81</b>	<b>52,857.19</b>	<b>58.76</b>	<b>36,686.82</b>	<b>59.97</b>
<b>Non-certified suppliers:</b>						
Buabin Outgrowers**	11,963.32	15.15	14,765.57	16.41	10,373.71	16.96
Outside purchased fruit (OPF)***	13,446.80	17.03	22,329.94	24.82	14,116.44	23.07
<b>Subtotal (non-certified)</b>	<b>25,410.12</b>	<b>32.19</b>	<b>37,095.51</b>	<b>41.24</b>	<b>24,490.15</b>	<b>40.03</b>
<b>Grand Total</b>	<b>78,949.48</b>	<b>100.00</b>	<b>89,952.70</b>	<b>100.00</b>	<b>61,176.97</b>	<b>100.00</b>

\* TSOPP area includes Hemang nucleus, Datano nucleus and Farmers

\*\* Buabin outgrowers area include Buabin and Jukwa

\*\*\* OPF includes FFB from individual farmers (Kotokye, Kayireku, etc) self delivered crop, and assisted farms

**Table 3: Total actual and projected CPO and PK production from TOPP Mill for year 2015, 2016 & 2017**

	Amount (MT)		
	FFB	CPO	PK
<b>Actual Total Production in year 2015</b>	78,932.10	15,477.48	3,056.25
<b>Certified Production in year 2015</b>	53,930.74	10,575.06	2,088.2
<b>Actual OER and KER for year 2015</b>	-	OER: 19.61%	KER: 3.87%
<b>Actual Total Production in year 2016</b>	89,952.99	16,571.22	3,804.9
<b>Certified Production in year 2016</b>	53,669.23	9,887	2,271.34
<b>Actual OER and KER for year 2016</b>	-	OER: 18.42%	KER: 4.23%
<b>Projected Total Production in year 2017</b>	90,746.00	17,575.00	4,603.00
<b>Project Certified Production in year 2017/ Certified tonnages*</b>	54,450.00	10,545.00	2,760.00
<b>Projected OER and KER for year 2017</b>	-	OER: 19.40%	KER: 5.1%

\* Estimated as 60% of total production based on data in Table 2

### 1.5 Dates of Plantings and Replanting Cycles

The company is supposed to follow a replanting cycle of 25 years, however this is been delayed (refer to Section 1.9 for further explanation). The actual replanting for some areas with palms over 25 years old were delayed several years and currently some areas have palms aged up to 32 to 33 years old. Information on the dates of plantings is as per the table below.

**Table 4: Age & year of plantings of estates in audit scope supplying to TOPP Mill**

Year of Plantings	Oil palm planted area at each estate(ha)			Total oil palm planted area
	TOPP Estate		TSOPP	
	Ntafrewaso Division	Mampong Division		
2017 (0 Years)	56.23	165.76	-	221.99
2016 (1 Years)	-	305.01	-	305.01
2015 (2 Years)	-	525.86	-	525.86
2014 (3 Years)	-	329.95	-	329.95
2013 (4 Years)	76.01	191.2	-	267.21
2012 (5 Years)	75.36	212.06	-	287.42
2011 (6 Years)	82.13	-	-	82.13
2010 (7 Years)	82.03	119.67	-	201.7
2009 (8 Years)	72.36	-	-	72.36
2008 (9 Years)	75.49	118.29	-	193.78
2007 (10 Years)	191.34	-	-	191.34
2006 (11 Years)	163.76	-	-	163.76
2005 (12 Years)	123.44	127.51	-	250.95
2004 (13 Years)	234.05	-	-	234.05
2003 (14 years)	161.88	-	-	161.88
1997 (20 Years)	-	-	73.59	73.59
1996 (21 Years)	-	-	20.76	20.76
1994 (23 Years)	-	-	112.35	112.35
1992 (25 Years)	-	-	116.41	116.41
1988 (29 Years)	-	-	497.02	497.02
1987 (30 Years)	-	-	300.04	300.04
1986 (31 Years)	502.34	-	-	502.34
1985 (32 Years)	254.81	-	-	254.81
1984 (33 Years)	34.01	-	-	34.01
1983 (34 Years)	-	-	166.92	166.92
<b>TOTAL</b>	<b>2185.24</b>	<b>2095.31</b>	<b>1287.09</b>	<b>5567.64</b>

**Table 5: Planned and actual oil palm replanting activities for TOPP Plantation**

Year	Total planned replanting area for each estate (ha)		Actual total area replanted (ha) until to date
	TOPP Estate	TSOPP	
2003 - 2016	-	-	3380
2017	420	-	226*
2018	434	-	-
2019	-	-	-

**Notes:** 1) \* 226 ha of area planned to be replanted in year 2017 has been completed, while remaining hectareage planned for replanting has been cleared during time of this audit but actual replanting not yet carried out

2) For TOPP estate, there are no further replanting activities after year 2018 as all 1<sup>st</sup> generation plantings would have been replanted by year 2018

3) For TSOPP, all planned replanting activities since year 2012 has not commenced due to lack of funding. Hence the replanting programme has yet to be implemented.

**1.6 Other Achievements and Certifications Held**

**Table 6: Details of other certifications or awards held by Twifo Oil Palm Plantations and Mill**

Name of mill / estate	Certification Standard / Award achieved	Certification Body / Awarder	Date Achieved
Twifo Oil Palm Plantations	Ghana Club 100 – 2005 Ghana's Top 100 Companies	Government	2005

**1.7 Area of Plantation (Total, Planted and Mature)**

**Table 7: Oil Palm Planted Area Summary, FFB Production and Average yield/ha for TOPP**

Estate Name	Total area (ha)	Oil Palm Planted Area (ha)	Mature (Production) area (ha)	Immature (Non-production) area (ha)	FFB Production* (tonnes)	2016 Average yield/ ha
TOPP Estate (Nucleus)	4,547.07	4,280.55	3,227.69	1,052.86	41,604.41	12.89
TSOPP	1,334.10	1,287.10	1,287.10	0	11,252.78	8.74
<b>TOTAL</b>	<b>5,881.17</b>	<b>5,567.65</b>	<b>4,514.79</b>	<b>1,052.86</b>	<b>52,857.19</b>	<b>11.71</b>

Note: \* FFB production for year 2016

**Table 8: Land use data for TOPP Limited**

Estate Name	Total area (ha)	Oil Palm Planted Area (ha)	HCV/ Potential HCV areas* (ha)	Land used for other purposes (ha)			
				Building, office & mill	Roads	Nursery	Others**
<b>TOPP Estate (Nucleus)</b>							
Ntafrewaso	2,410.87	2,185.24	1.54	115	41.3	8.8	50.5
Mampong	2,136.20	2,095.31	0	12.4	31.1	0	0
Subtotal (estate)	<b>4,547.07</b>	<b>4,280.55</b>	<b>1.54</b>	<b>127.4</b>	<b>72.4</b>	<b>8.8</b>	<b>50.5</b>
<b>TSOPP</b>	<b>1,334.10</b>	<b>1,287.10</b>	<b>28.43</b>	<b>2.2</b>	<b>7.2</b>	<b>0</b>	<b>37.6</b>
<b>TOTAL</b>	<b>5,881.17</b>	<b>5,567.65</b>	<b>29.97</b>	<b>129.6</b>	<b>79.6</b>	<b>8.8</b>	<b>88.1</b>

Notes:

\* HCV area of 1.54 ha at Ntafrewaso region comprises of a monkey sanctuary, while the area or 28.43 comprises a forested area which includes Atta ne Atta Shrine

\*\* For Ntafrewaso division, other areas includes citrus farm, forest reserve (Gyaman Junction), dam, fallow, and effluent application area. While for TSOPP, other areas include an open space, forest reserves and a shrine.



**1.8 Organisational Information / Contact Person**

Contacts details of the company are as follows:

<b>Company Name:</b>	Twifo Oil Palm Plantation Limited
<b>RSPO Membership no.</b>	1-0157-14-000-00
<b>Address:</b>	P.O.BOX 138 CAPE COAST I GHANA
<b>Contact Person:</b>	Mr. David Nunoo (Business Development Manager)
<b>Telephone:</b>	Tel : +233 244- 314690 Mobile: +233 202 041622 , +233 244023074
<b>Email:</b>	Email: David.Nunoo@unilever.com

**1.9 Description of Company History, Structure & Environment**

Twifo Oil Palm Plantations Limited (TOPP) is a limited liability company that was incorporated in 1977 under the Companies Code 1963 (Act 179) and was issued with the Certificate to Commence Business on 2<sup>nd</sup> June 1977. The company is engaged in the cultivation of palm trees and processing the harvested fruits into crude palm oil and palm kernel for sales. The company’s mill capacity is 30MT of palm oil.

The company is located in the Praso District of the Central Region approximately 62 km from Cape Coast. The company’s estate is comprised of the Ntafrewaso (North) division and the Mampong (South) Division which was first planted in year 1978 and replanting activities are ongoing.

The scheme smallholder land, i.e. Twifo Smallholder Oil Palm Plantation (TSOPP) i.e. was first planted in year 1983 and currently allocated to 255 smallholders. At the time of establishment of TSOPP, the land area of the smallholders was owned by the Central Region Development Corporation (Ceredec), a government agency. TSOPP’s area was then transferred from Ceredec to TOPP on 12 December 2014 under a 50 year lease valid until 11 December 2064, with rental amount of GH¢ 16,000/annum. Hence, the legal ownership of TSOPP area is under TOPP with the 255 smallholders considered as tenants. There has been no replanting of the smallholder area conducted yet since the first planting in 1983. The reason for the delay is because the smallholder area which was an externally funded project started in year 1983, there have been no external parties engaged to fund replanting activities. The company is currently in process to engage an external party for funding to proceed with replanting.

The scheme smallholders have several appointed smallholder representatives, i.e. the Twifo Smallholder Farmer’s Association. However, the direct management of the scheme smallholders is not under TOPP or the association, but under a group named the Twifo Smallholders Oil Palm Project (TSOPP), which is also known as ‘the Project’. The Project was established in 1983 at the time of the development of the smallholder projects as an autonomous group. However, today the members of the group are comprised completely of TOPP’s staff, including the TSOPP group managing director who is the general manager of TOPP, while TSOPP’s Project Manager, Project Accountant and two other account staff are all TOPP staff. Payment of scheme smallholders and workers engaged to work on the scheme smallholder land area is from the Project, which in turn receives a lump sum payment based on FFB received from TOPP. TOPP supports the Project by directly managing most of the scheme smallholders’s operational activities with permanent and contracted workers engaged by the company and only 2-3 farmers conducting work on their own plots.

The company also manages an outgrower’s group known as the Buabin outgrowers which are currently not included in this certification audit scope (see Section 1.14 for explanation). The company has declared the Buabin outgrowers areas as having a liability area of 85.5ha which were planted after November 2005. The LUCA for the company’s area including the Buabin outgrowers has been reviewed and approved by the RSPO on 19 April 2017, and at time of the reaudit, the RaCP compensation plan for the liability area has been approved by the RSPO and currently pending review by a third party.

A brief summary of of company’s history as stated in the company’s approved Environmental Management Plan is as below:

- 1977 – Agricultural project initiated by the Government of Ghana with loan financing from the European Union (EU), Commonwealth Development Corporation (CDC), FMO and the Netherlands Government
- 1978 – Work on plantation commenced with 4250 hectares planted over 8 years
- 1983 – A 2832ha smallholder oil palm project is started to provide farming opportunities for families displaced by TOPP's
- 1984 – Construction of the 20MT capacity palm oil mill
- 1987 – Palm oil mill commissioned
- 1998 – Unilever Ghana acquired 50% of the shares held by the Government of Ghana (40% of total shares in TOPP) and gained management control. A managing director was appointed in September
- 1998 – Commencement of mill upgrade from 20 MT to 30 MT
- 2000 – 30 MT mill upgrade completed
- 2012 – Supreme Court ruling that the sale of shares to Unilever in 1998 is null and void

Below is a summary of general information on the company's surrounding stakeholders, land condition and environment.

**Table 9: General Information on Estates under Twifo Oil Palm Plantations**

No.	Aspect	Description	Reference Source	
1.	<b>Surrounding stakeholders (at estate boundaries)</b>		Environmental Management Plan 2014-2017	
2.	North	Twifo Praso		
	East	Pepekrom Forest Reserve		
	South	River Obuo		
	West	Ntafrewaso Village		
3.	<b>Land Condition</b>	85% soils developed over granite with small area developed over Lower Birimian phyllite	Report on the Soil Resources and its Fertility Status of TOPP – CSIR Soil Research Institute	
4.	<b>Soil type</b>	<b>Soil type</b>		<b>Description</b>
		<b>Soil developed over granite:</b>		
		Asuansi Kumasi (upland) -		Kumasi – well drained with red subsoil colour; Asuansi – Moderately well drained with strong brown to yellowish red colour; Sandy topsoil makes these soils susceptible to severe erosion if they are triggered, e.g. by bare ground
		Nasba – Swedru (upland)		Swedru – Well-drained red subsoil colour; Nsaba – Moderately well drained strong brown subsoil; Deep soil (>120cm); Topsoil is granular and friable sandy loam/loamy sand overlaid with red or strong brown sandy clay loam
		Akroso (middle to lower slope)		Topsoil is dark grayish brown sandy loam; friable with moderate fine granular structure Underlying subsoil is yellowish brown to brownish yellow sandy clay loam with medium subangular blocky structure Deep soil (>120cm); Highly susceptible to erosion
		Nta – Ofin (lower slope & valley bottom)		Nta – deep and imperfect to poorly drained, topsoil is dark brown, loamy sand with granular structure; Ofin – deep, poorly drained grey alluvial sand; Sandy soils prone to flooding/water logging during rainy season;
		<b>Soils developed over Lower Birimian phyllite</b>		
		Nzima – Bekwai	Bekwai – red, well drained sedentary soil; Nzima – Less well drained dominant soil Soils are deep (>120cm) and have silty loam topsoil; underlying topsoil is silty clay loam to silty clay	
Kokofu	Non-gravelly colluvial soil; deep (>120cm); Sandy loam to silt loam in topsoil ; sandy clay loam clay			

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			loam and silty clay loam in the subsoil	
		Oda-Temang	Oda – clay loam and clay, subject to water logging during rainy season; Temang – sand and loamy sand; Deep and poorly drained poorly drained but dries quicked during dry season	
5.	<b>Climate</b>	Tropical; temperatures ranging fro 24 – 28°C		
6.	<b>Topography</b>	Gently rolling (15-60%) to undulating (2-10%); General altitude of 60-200m above sea level with highest elevation rangin between 150 – 200 m above sea level.		
7.	<b>Mean annual rainfall</b>	1400- 1700 mm/yr		
8.	<b>Hydrology</b>	Obuo River and its tributaries		
9.	<b>Vegetation</b>	Distributed semi-deciduous forest; Large areas of forest reserves including the Kakum Conservation Area located nearby		
				HCV Assessment of TOPP – December 2013

## 1.10 Time Bound Plan for Other Management Units

The company has no other management units and therefore is not required to have a time bound plan. However, the mill is currently sourcing some CPO from Adansi Oil Mill located in Dompoase Town, which is a small mill with capacity of 3 tonnes per hour which is not owned by TOPP. The company intends to assist the mill to obtain RSPO certification. As the mill receives crop largely from independant growers, the company may consider as-sisting these growers in obtaining RSPO group certification in future, however such plans have not yet been de-fined.

## 1.11 Compliance to Rules for Partial Certification

Requirements to rules for partial certification are not applicable to TOPP as they have no other uncertified man-agement units.

## 1.12 Compliance to other RSPO Procedures

The company's compliance to other main RSPO procedures is described as below:

RSPO New Planting Procedure (NPP)	The company's certified area (TOPP estate and TSOPP smallholder scheme) was all planted prior to November 2005, hence there is no noncompliance to the RSPO NPP for the certified area. However, TOPP mill receives crop from a group of outgrowers known as the Buabin outgrowers which own a land area covering 3300ha of which all were planted after November 2005, including 2110 ha plant-ed after 1 <sup>st</sup> January 2010 without any NPP notification done, which is not comply-ing to the RSPO New Planting Procedure.
RSPO Compensation and Remediation proce-dure	In year 2014, the RSPO had implemented a requirement for RSPO member com-panies owning and/or managing plantations to submit their Land Use Change Analysis (LUCA) for the RSPO Remediation and Compensation Procedures (RaCP) related to Land Clearance without Prior High Conservation Value As-sessment, with original deadline for submission on 31 September 2014 with ex-tension of the deadline to 31 December 2015 for those companies who submitted incompleted LUCAs. TOPP had submitted their LUCA, including declaration of li-ability areas located within the area of the Buabin outgrowers. Due to this, the RSPO certification process of TOPP was delayed until the LUCA was reviewed and approved with permission to proceed for certification for TOPP's supply-ing estate and smallholder scheme, and excluding the Buabin outgrowers where the liability area is located. At time of reaudit by TUV Rheinland in July 2017, the RaCP compensation plan of the company's liability area is still under review. The timeline of the LUCA submission for TOPP and RSPO approval is shown below:



	Date	Event
	24 April 2015	1st submission of LUCA analysis report from TOPP to RSPO → LUCA report was prepared by Proforest with initial reported liability area of 87.47ha within the Buabin outgrowers area → LUCA not accepted by the RSPO and revision to the document was requested
	28 September 2016	2nd submission of LUCA analysis report from TOPP to RSPO
	6 January 2017	Submission of concept note for compensation plan from TOPP to RSPO
	17 February 2017	Approval of 2 <sup>nd</sup> LUCA Submission by RSPO → RSPO informed that the reviewer concluded the Final Conservation Liability area is 85.58ha within the Buabin outgrowers area
	29 March 2017	Approval of concept note by RSPO
	7 April 2017	Submission of Remediation and Compensation Plan (RaCP) for Buabin Outgrowers
	In progress	Review of RaCP for Buabin outgrowers area
Areal Subject to sanction	At this time, none of TOPP's certified area or the Buabin's outgrower area is subjected to sanction.	

### 1.13 Compliance to RSPO Guidance on GHG calculation

During this audit, the audit team verified and confirmed the following:

The RSPO PalmGHG Calculator used	Version 2.1.1, last updated on 10 May 2017, was used at time of reaudit on July 2017. As this was not the latest version of the Palm GHG tool (version 3.0.1), and also the company has not submitted their PalmGHG to the RSPO Emissions Reductions Working Group for review, this was raised as a minor noncompliance.												
Accurate data has been put into the RSPO PalmGHG Calculator	The company maintains an excel spreadsheet where data was input for year 2014, 2015 and 2016 for all parameters required to be input into the palmGHG tool to calculate emissions. Some sources of input data was sampled and cross checked with actual records and found to be consistent.												
Net GHG Emission Figure (tCO <sub>2</sub> e/tCPO)	<p><b>Final emissions value per product (tCO<sub>2</sub>e/t product):</b> CPO: 0.26                                      PKO: 0 PK: 0.26    PKE: 0</p> <p><b>Overall emissions summary:</b></p> <table border="1"> <thead> <tr> <th></th> <th>Own crop</th> <th>Group</th> <th>Outgrower</th> </tr> </thead> <tbody> <tr> <td><b>Total field emission (tCO<sub>2</sub>e)</b></td> <td>- 17821.41</td> <td>9424.87</td> <td>0</td> </tr> <tr> <td><b>Total mill emissions (tCO<sub>2</sub>e)</b></td> <td>12795.19</td> <td></td> <td></td> </tr> </tbody> </table>		Own crop	Group	Outgrower	<b>Total field emission (tCO<sub>2</sub>e)</b>	- 17821.41	9424.87	0	<b>Total mill emissions (tCO<sub>2</sub>e)</b>	12795.19		
	Own crop	Group	Outgrower										
<b>Total field emission (tCO<sub>2</sub>e)</b>	- 17821.41	9424.87	0										
<b>Total mill emissions (tCO<sub>2</sub>e)</b>	12795.19												

### 1.14 Plan for certification of associated smallholders

The company has included their scheme smallholder group, i.e. Twifo Smallholder Oil Palm Plantation (TSOPP) within the certification scope of this audit. The company also manages an outgrower's group known as the Buabin outgrowers which is not included in this certification audit scope at this time due to ongoing review of the RaCP for the identified 85.54ha of liability area within the Buabin outgrower's concession. The company plans to include the outgrowers in the certification audit scope within 3 years or less once the compensation plan is approved by the RSPO.

**1.15 Approximate Tonnages Certified**

The approximate tonnages certified was determined based on projected certified production figures as per table

3. The approximate tonnages certified are therefore as follows:

Crude Palm Oil (CPO)	: 10,545 MT
Palm Kernel (PK)	: 2,760 MT

**1.16 Recommendation for Certification**

Twifo Oil Palm Plantations Ltd. has established and maintains an effective system to ensure compliance with the RSPO principles and criteria. The audit team has confirmed through the audit process that the company's practices complies with, adequately maintains and implements the requirements of RSPO Principles and Criteria Ghana National Interpretation 2015. PT TUV Rheinland Indonesia recommends that Twifo Oil Palm Plantations Ltd. be approved as a producer of RSPO Certified Sustainable Palm Oil.

**1.17 Date of Certificate Issued and Scope of Certificate**

The scope of the certificate covers production of palm oil from Twifo Oil Palm Plantations Ltd. and its supply base, which includes TOPP Estate and Twifo Smallholder Oil Palm Plantations. The date of certificate issued is 1<sup>st</sup> November 2017. Further details of the certificate are as per Appendix 1.

## 2.0 ASSESSMENT PROCESS

### 2.1 Certification Body

PT TUV Rheinland Indonesia is member of Group TÜV Rheinland Group, a global leader in independent testing and assessment services. The TÜV Rheinland Group was established in 1872 with offices located in over 490 locations in 62 countries on all five continents. PT TUV Rheinland Indonesia offers certification for a wide range of management systems according to established international standards including ISO 9001, ISO 14001, OHSAS 18001, SA 8000, as well as CDM Validations and Verifications. PT TUV Rheinland Indonesia's office is located in Jakarta, Indonesia.

### 2.2 Qualifications of Lead Assessor and Assessment Team

#### Certification audit team (3-7 August 2015):

Name	Position	Qualifications / Experience
Carol Ng	Lead Auditor	<p><b>Education:</b> B.Sc. Biotechnology &amp; B.Sc. Environmental Management - Monash University.</p> <p><b>Trainings attended:</b> RSPO Lead Auditor Course – Wildasia; RSPO Supply Chain Certification Systems training course – David Ogg &amp; Partners; RSPO Malaysian National Interpretation Requirements and Certification – SIRIM; Implementation of RSPO Principles &amp; Criteria - QA Plus; RSPO Stepwise Support Programme - Proforest/WildAsia; OHSAS18001:2007 Auditor/Lead Auditor Training – Neville Clarke; ISO14001 Auditor/ Lead Auditor Training – Neville Clarke; SA8000 5 Day Basic Auditor Course – Global Group; Elaborating on the RSPO P&amp;C Social and Labour Standards and the Mechanics of Social Auditing Workshop – Verité; Certification Body Biodiversity Forum &amp; Workshop – RSPO; 2nd Biodiversity Seminar – RSPO; Environmental Quality Act 1974 – Department of Environment; ISCC System Certification Seminar &amp; ISCC System GHG Training – ISCC.</p> <p><b>Working experience:</b> RSPO Lead Auditor (since March 2015), CDM Auditor (since year 2012), Assistant Manager (since year 2012) and Project Engineer (since year 2009) for TUV Rheinland Malaysia; currently responsible for conducting and coordinating RSPO certification projects; previous experience in year 2009 in implementing sustainable practices in Sime Darby plantations to comply with RSPO requirements, performing RSPO internal audits and implementing sustainability projects. Prepared training materials and conducted several RSPO requirements trainings and workshops to plantation management teams (2008).</p>
Hendra Fachru-rozy	Auditor (Best practices, land legality)	<p><b>Education:</b> Bachelors Degree in Forestry - Bogor Agriculture Institute. Indonesia, (1995 to 2000).</p> <p><b>Trainings attended:</b> ISO 9001 : 2008 lead auditor course - Neville Clark (2011), ISO 14001 : 2004 lead auditor course - TUV Rheinland Indonesia (2011), SMK3 auditor course – Department of manpower and transmigration of the Republic of Indonesia (2009), Sustainable Forest Management (SFM) – Forestry Education and Training Centre (2010), Timber Legality of Verification - Forestry Education and Training Centre (2010), RSPO Lead Auditor Course – Pro Forest &amp; Wild Asia (2011), RSPO SCCS Lead Auditor Course – David Ogg and Partners (2012), ISPO Lead Auditor Course – Indonesian Sustainable Palm Oil Commission (2012), RSPO RED Lead Auditor Course – RSPO &amp; Brinkman Consultant (2013).</p> <p><b>Working experience:</b> Experienced as Junior Consultant at PT Surveyor Indonesia (2002 s/d 2010), assessor for SFM –mandatory (PHPL &amp; PHTL), assessor for industry performance assessment (IPHHK)-mandatory, auditor for Timber Legality of Verification, auditor for SMK3, auditor for QMS and EMS and auditor for RSPO &amp; ISPO at TUV Rheinland Indonesia.</p>



# RSPO Certification Assessment Report

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<p>Aswan Hasibunan</p>	<p>Auditor (OSH)</p>	<p><b>Education:</b> Bachelor of Industrial Engineering, University of North Sumatera.  <b>Trainings attended:</b> RSPO Lead Auditor Course – Wildasia, ISO 9000:2000 Series Auditor / Lead Auditor Training - PE International (Jakarta), IEMA Advanced EMS Auditor (IEMA / EARA ISO 14001) Auditor / Lead Auditor Training Course - PE International (Jakarta), OHSAS 18001 Lead Auditor Training Course - PE International (Jakarta)  <b>Working experience:</b> Experienced in Quality Control from 1994-2004. Auditor for Quality Management System since 2004 – present. Auditor for Environmental Management System since 2005 – present. Auditor for OHSAS 18001 since 2007 - present. Conducted over 100 Quality Management System audits since 2004, over 50 Environmental Management System audits since 2006 , and over 25 OHSAS audits since 2007</p>
<p>Dr. Savinder Kaur</p>	<p>Auditor (Social)</p>	<p><b>Education:</b> Bachelor of Engineering (Hons) (Civil Engineering), Universiti Sains Malaysia (1999); Master of Science in Highway and Transportation Engineering, Universiti Sains Malaysia (2000) and Ph.D. in Environment &amp; Resource Studies, Mahidol University, Thailand (2008).  <b>Trainings attended:</b> November 2010: Auditor’s Training Course on the Malaysian Criteria and Indicators 2002 (Malaysian Timber Certification Council); May 2012: Auditor’s Training Course on the Malaysian Criteria and Indicators (Natural Forest) (Malaysian Timber Certification Council); September 2012: Lead Auditor’s Training Course for Roundtable on Sustainable Palm Oil (RSPO) (Proforest and WildAsia); November 2012: ISO 14001 Lead Auditor’s Training Course (by SGS (M) Sdn. Bhd.)  <b>Working experience:</b> Experience in project administration and community development with the Indigenous Knowledge Network Project (2004); Co-ordinated social development/sustainable livelihood projects as Consultant Environmental Sociologist for Orang Asli in Pahang under the United Nations Development Programme (UNDP)/Global Environment Facility (GEF) (2004-2007); Contract Social auditor/technical expert for sustainable forest management (Malaysia Criteria and Indicators (MC&amp;I )(Natural Forest) &amp; Forest Stewardship Council (FSC) and Roundtable for Sustainable Palm Oil (RSPO) for SGS (M) Sdn. Bhd. (2006-present). Consultant Environmental Sociologist for due diligence, social impact assessments for sustainable forest and oil palm management and has worked with various rural communities in Malaysia and Indonesia on High Conservation Value Forest assessments (HCVF) with Malaysian Environmental Consultants (MEC) Sdn.Bhd (2006-2011). Social Screening Consultant for the Sarawak Railway Screening Project-Social Screening Social commissioned by the Bintulu Development Authority, Sarawak and assisted in APEC Transboundary Marine Spatial Planning and Management Project (with Sea Resources Management (SRM) Sdn. Bhd. from 2010-2011). Conducted Participatory Needs Analysis for Local Community Oil Palm Mill in Telupid, Sabah with Alter Palm Oil Trade, Japan (2010-2011). Trainer for social impact assessment for PACOS Trust, Sabah. Registered HCV assessor with RSPO (2010). Social and HCV Auditor for TUV Rheinland Malaysia RSPO Principles &amp; Criteria (2014-)</p>
<p>Yaw Osei-Owusu</p>	<p>Local Expert</p>	<p><b>Education:</b> PhD Policy Analysis(abd)–Walden University, USA.  MPhil Agriculture and Environmental, University of Ghana, Legon  BSc Agriculture and Environment, University of Cape Coast, Ghana  <b>Trainings attended:</b> RSPO National Interpretation 2015; Rainforest Alliance Certification Training In Ethiopia in 2013; Biodiversity Conservation, Cambridge University -2013; Certification Training for Auditors and Training in Kenya 2012; UTZ Training for Auditors and Trainers in 2011 in Accra; Environmental Management for Managers in 2010, AGRA funded in Kenya; Biodiversity and Ecosystem Management, University of Cape Town, South Africa 2009; Business Biodiversity Offset, Cape Town, South Africa, 2007; CI Training on Outcome Monitoring, Wangland China, June 2007  <b>Working experience:</b> Participated in the development of the national interpretation exercise of RSPO in Ghana. Participated in the national interpretation exercise for Rainforest Alliance on cocoa in Ghana and Nigeria. Experience in training farmers in adopting sustainable practices in Ghana, Nigeria</p>

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		Sierra Leone, Liberia and Cameroun. Conducted pre-audit for some companies within West Africa. The companies include OLAM, ECOM, (Nigeria), TransRoyal (Ghana), ACDI-VOCA, STCP (Liberia), COFA (Sierra Leone). Developed training materials for sustainable cocoa production (including certification) in Liberia
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## Reaudit team (20 – 22 July 2017):

Name	Position	Qualifications / Experience
Carol Ng	Lead Auditor	As above
Rahayu Zulkifli	Auditor (Social)	<p><b>Education:</b> LLB(Hons), John Moores University, Liverpool, UK (1988), Certificate in Legal Practice (CLP) examination (1992)</p> <p><b>Trainings attended:</b> RSPO-endorsed Lead Auditors course (November 2014); RSPO P&amp;C and Supply Chain Standard and System (SIRIM) (February 2016); Social Aspects of the RSPO P&amp;C (SIRIM) (February 2016); ISO14001 Lead Assessor course (Exemplar Globalcertified) (March 2016); Techniques of Auditing (SIRIM) (January 2016); Trained and certified as a mediator by the Malaysian Mediation Centre (2014); Certified as a Translator by the Institut Terjemahan dan Buku Malaysia (2014)</p> <p><b>Working experience:</b> Manager of Dispute Settlement Facility - RSPO, and Managed the RSPO Human Rights Working Group (HRWG) focusing in particular on Social Audits, Land Conflicts, Labour Rights and Human Rights (January 2014 – May 2015); Team Leader – Terengganu Turtle Conservation, WWF Malaysia (September 2003 – October 2013); Manager, Legal and Corporate Secretarial and Company Secretary – Crest Petroleum Berhad (March 2000 – August 2003); Deputy Manager, Legal and Corporate Secretarial and Assistant Company Secretary – Sistem Televisyen Malaysia Berhad (TV3) (June 1995 – March 2000); Legal Assistant – Shamsuddin &amp; Co. Advocates &amp; Solicitors (October 1994 – May 1995).</p>
Frank Adu Kofi	Local expert	<p><b>Education:</b> Master Degree in Environmental Management &amp; Policy, BSC. Natural Resource Management. ( Agroforestry Option.) Diploma Natural Resources Management (Silviculture and forest Management Option), General Certificate in Agriculture.</p> <p><b>Trainings Attended:</b> Rainforest Alliance Certification Lead Auditor course, FSC &amp; CoC Certification, Organic Certification, RSPO Lead Auditor course, UTZ Certified Auditor Course, QMS, HACCP, (Globalgap) Certification.</p> <p><b>Working Experience:</b> Professional Agriculturist since 1991. Consultant Auditor to the following standards: UTZ Certified, Rainforest Alliance Certification, Organic Global Gap and RSPO with previous experience auditing in Ghana, Togo, Ivory Coast, Sierra Leon, Nigeria as a Rainforest alliance auditor: Auditing of both large and small holder farms in Ghana, Ivory Coast, Nigeria and Turkey. Auditing experience since 2010</p>

### 2.3 Assessment Methodology

The certification assessment was conducted between 3 – 7 August 2015 and reaudit done on 20 – 22 July 2017 as per the assessment program below. The assessments were carried out in accordance with PT TUV Rheinland Indonesia's RSPO audit procedure as well as the RSPO Certification Systems document. During assessment, the qualified TUV Rheinland assessors used the RSPO standard as endorsed for the country in which the assessment took place and recorded their findings.

Due to the location and proximity of the estates, combined with common management systems, it was possible to carry out both field and document assessments of all estates and the mill within the time frame without compromising the integrity of the assessment in anyway.

The estate, scheme smallholder area and palm oil mill were visited and the assessment team carried out field and document assessments of compliance to all the RSPO principles and criteria. Common systems were identified and specific evidence was recorded for individual estates. Interviews were conducted at all estates and the mill.

The company proposed the correction and corrective action for all identified non conformities raised to the certification body 30 days after the closing meeting. Verification of closure of major non-conformances was conducted 2 months after the closing meeting of the main assessment and implementation of corrective actions for minor non-conformities was verified during the reaudit. The certification and reaudit assessment agendas are as explained below.

#### Certification Assessment Agenda:

Date	Location/ Main sites	Main activities
3/8/2015	TOPP Conference Room (AM)	<ul style="list-style-type: none"> <li>Opening Meeting</li> <li>Introduction by TUV audit leader.</li> <li>Introduction to company background and source of FFB by respective managers</li> <li>Finalization of audit plan</li> </ul>
	TOPP Meeting Room	<p><b>Document review</b></p> <ul style="list-style-type: none"> <li>Area statements</li> <li>FFB supply information</li> <li>Replanting program</li> <li>FFB reception records</li> <li>CPO &amp; PK production records</li> <li>OER &amp; KER</li> <li>Estate maps – topography, HCV, etc</li> <li>Overview of company policies, procedures and management plans – all P&amp;C</li> </ul>
	TOPP Conference Room (PM)	<p><b>Stakeholder Consultation Meeting</b></p> <ul style="list-style-type: none"> <li>Introduction to RSPO and purpose of meeting</li> <li>Open discussion and comments from stakeholders</li> </ul>
4/8/2015	TOPP Meeting Room	<p>Document review – all P&amp;C for mill and estate</p> <p>Site visits:</p> <ul style="list-style-type: none"> <li>HCV areas of estates &amp; scheme smallholders</li> <li>Best management practices</li> <li>Replanted areas in estate</li> <li>EFB application</li> </ul>
5/8/2015	TOPP Meeting Room	Document review – all P&C for mill and estate
	TOPP Conference Room	Interview with Twifo Smallholder Farmer's Representatives

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6/8/2015	TOPP Meeting Room	Document review – all P&C for smallholder farmers  Interview with Twifo Smallholder Oil Palm Project Manager
	TOPP Estate – Mampong Division	Site visits: <ul style="list-style-type: none"> <li>• Housing village of Mampong Division</li> <li>• Interview with female fertilizer mandore at housing</li> <li>• Landfill sites</li> <li>• Replanted areas in estate</li> <li>• EFB application</li> <li>• Pheromone traps</li> </ul>
	TOPP Mill	Supply Chain Certification – Document review <ul style="list-style-type: none"> <li>• Supply Chain SOP</li> <li>• Evidence of appointment of responsible personnel</li> </ul> Document review: <ul style="list-style-type: none"> <li>• Energy efficiency, fuel use monitoring and improvements plan</li> <li>• Water usage</li> <li>• Fire Certificate</li> </ul>
7/8/2015	TOPP Conference Room	<ul style="list-style-type: none"> <li>• Preparation of findings</li> <li>• Closing meeting</li> </ul>

## Agenda for Reaudit

Date	Location / Main sites	Main activities
20/7/2017	TOPP Conference Room (AM)	<ul style="list-style-type: none"> <li>• Opening Meeting</li> <li>• Introduction by TUV audit leader.</li> <li>• Update to company background and</li> <li>• Finalization of audit plan</li> </ul>
	TOPP Meeting Room	<p><b>Document review – updated production data</b></p> <ul style="list-style-type: none"> <li>• Area statements</li> <li>• FFB supply information</li> <li>• Replanting program</li> <li>• FFB reception records</li> <li>• CPO &amp; PK production records</li> <li>• OER &amp; KER</li> <li>• Estate maps – topography, HCV, etc</li> <li>• Updates company policies, procedures and management plans – all P&amp;C</li> <li>• Verification of previous NCs</li> </ul>
21/7/2017	TOPP Estate and TSOPP	<p>Site visits to TOPP estate &amp; smallholder scheme to check implementation of:</p> <ul style="list-style-type: none"> <li>• SOPs</li> <li>• Agricultural best practices</li> <li>• OSH</li> <li>• EIA/ Aspects Impacts analysis</li> <li>• HCV areas</li> <li>• Waste management</li> <li>• New plantings (if any)</li> </ul> <p>Facilities visit, site visit and stakeholder interviews</p> <ul style="list-style-type: none"> <li>• Workers housing</li> <li>• Boundary stones/markers</li> </ul>

	TOPP Palm Oil Mill	<ul style="list-style-type: none"> <li>• Workers interviews</li> <li>• Community visits</li> <li>• Contractors/suppliers</li> <li>• Other stakeholders</li> <li>• Interview with TOPP scheme smallholder representatives</li> </ul> <ul style="list-style-type: none"> <li>• Supply Chain Procedures and related documents</li> <li>• Review all P&amp;C</li> <li>• Interview mill staff</li> <li>• Site visit to mill compound</li> </ul>
22/7/2017	TOPP Conference Room	<ul style="list-style-type: none"> <li>• Preparation of findings</li> <li>• Closing meeting</li> </ul>

#### 2.4 Stakeholder Consultation and Stakeholders Contacted

The stakeholder consultation involved both external and internal stakeholders. External stakeholders were notified to make comments on the certification assessment by placing an invitation to comment on the RSPO website. Stakeholders included those immediately linked with the operation of the company such as smallholder representatives, local government bodies, NGO's, trade and labour unions, local community chiefs, educational providers, contractors and suppliers.

Stakeholder consultation took place in the form of meetings and interviews. Meetings with stakeholders were held to seek their views on the performance of the company with respect to the sustainability practices outlined in the RSPO Principles & Criteria, and to comment on aspects where improvements could be made. Meetings with local communities were held at their respective premises within and near the company's area. A stakeholder consultation meeting was also held at TOPP's conference room on 3 August 2015. Letters inviting individual stakeholders to the stakeholder consultation meeting were prepared and sent to the individual stakeholders, while electronic mail and telephone calls were made to arrange the meetings.

In all the interviews and meeting, the objectives of the RSPO and the purpose of the assessment was clarified at the outset followed by an evaluation of the relationship between the stakeholders and the company before discussion proceeded to obtain the stakeholders feedback on the company's compliance to different aspects of the RSPO Principles & Criteria. Although several stakeholders were not familiar with RSPO but they agreed with its objective and expressed their willingness to collaborate in the promotion of sustainable palm oil in Ghana. In all interviews and meeting, the assessment team did not restrict discussion of both the positive and negative aspects of operations conducted by TOPP'.

The stakeholder consultation meeting held with stakeholders during the audit was extensive and productive, with an attendance of 47 attendees. This was followed by site inspections, including visits to the local communities, interviews with land claimants and contractors, and inspections of worker amenities and infrastructure. All stakeholder issues raised were recorded and forwarded to the management for their written response, and this is summarized in Section 3.4. The list of stakeholders that attended the stakeholder consultation meeting and stakeholders interviewed during the assessment is included as Appendix 4.

#### 2.5 Date of Next Surveillance Visit

The next surveillance visit is planned for July 2018



### 3.0 ASSESSMENT FINDINGS

#### 3.1 Summary of Findings

During the certification assessment, 3 nonconformities were assigned against Major Compliance P&C indicators while 4 nonconformities were assigned against Minor Compliance Indicators, and 3 major nonconformities were raised against the RSPO Supply Chain Certification Standard 2014. In addition, 16 observations or opportunities for improvement were identified. During the reaudit in July 2017, one (1) nonconformity was raised against a minor indicator while 7 observations or opportunities for improvement were identified. Further explanation of the non-conformities raised and corrective actions taken by the company are provided in Section 3.2.

The following is a summary of findings made for the criteria listed in the RSPO Principles & Criteria Ghana National Interpretation 2015:

**Criterion 1.1: Growers and millers provide adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.**

#### **Findings:**

The company maintains records of all requests received from stakeholders. As sighted from sample records, there have been no requests for information, but only requests for assistance, to have visits to the company or requests for meetings, e.g.:

- Request for palm fruits received from the Ghana Prison Services as per letter dated 5 December 2014. The company responded in letter dated 30 December 2014 and agreed to provide 30 bags of FFB
- Request for a visit to the oil palm plantation from Christ the King School, as per letter dated 10 December 2014. The company responded on 15 December 2014, stating approval for the visit
- Request for meeting with the company from the Buabin Social Development Organization dated 10 December 2014. The company responded in letter dated 28 November 2014 to propose a rescheduled date for the requested meeting due to the short notice.

In year 2017, the following requests from stakeholders were sighted:

- Request by Twifo Mampong Traditional Council in a meeting dated 17 January 2017, seeking support to grade and reshape roads. The Company responded in writing on 14 March 2017 confirming that 21.2km of roads within the communities of Mampong, Hemang and Ntafrewaso have been reshaped.
- Request by the Nursing and Midwifery Training College dated 1 February 2017 for items for infirmary. The company responded on 12 March 2017 agreeing to the request.
- Appeal for support for funeral rites of former fire officer by the Ghana National Fire Service dated 8 June 2016. The Company responded on 28 June 2016 agreeing to grant the said request.

In year 2015, the company had a grievance handling procedure and procedure for consultation dated April 2015. The company had updated their Grievance Handling Procedure and Procedure for Consultation in January 2017. The Procedure specifies that for all external grievances received from stakeholders, the company's line managers or Human Resource Business Partner (HRBP) shall discuss the concern or request raised within 5 business days, and that the HRBP shall communicate the position of the management to the concerned stakeholder within that timeframe.

The personnel in charge is the HRBP, Mr Pahuel S. Sokro who was appointed in writing on 14 January 2014.

#### **Compliance status:**

Yes  No

NCR No.: -

**Criterion 1.2: Management documents are publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.**

**Findings:**

During the certification audit, the company has taken efforts to inform their stakeholders of the company's policies and procedures, as seen from copies of letter sent to stakeholders which were attached with several documents of TOPP, i.e., the Human Rights Policy, Reproductive Rights of Women Policy, Community and Social Responsibility Policy, Sexual Harassment Policy, Procedure for Consultation, Procedure for Communication, Grievance Handling Procedure, and Negotiation Procedure. The stakeholders that received these letters dated 21 June 2013 included several chiefs of nearby villages (Tufoi, Ntafrewaso, Eduabeng,) the Atti-Mokwaa Traditional Council, the Twifo Traditional Council, the Ghana Police Service, the Ghana Education Service. It was informed by the company that the community members have been verbally informed of other documents that they are permitted to access. However, the company has not yet formally informed government bodies who are their stakeholders of the company's documents that are made publicly available, as stipulated in IN1.2.1. In addition, the company has not defined in their communications procedures the list of documents that can or cannot be made publicly available as stipulated in IN1.2.1. These have been noted as observations.

During the re-audit in July 2017, documents were sighted showing that efforts were taken by the Company to inform its stakeholders of its policies and procedures. These can be seen from copies of letters dated 13 June 2017 sent to stakeholders which were attached with several Company documents, namely Human Rights Policy, Reproductive Rights of Women Policy, Community and Social Responsibility Policy, Sexual Harassment Policy, Procedure for Consultation, Procedure for Communication, Grievance Handling Procedure, and Negotiation Procedure.

The stakeholders who acknowledged receiving the 13 June 2017 letters included chief of Atti-Morkwa, Hemang, Mampong, Eduabeng and Ntafrewaso, Ghana Police Service, and the Ghana Education Service.

In the previous Certification Audit, an Observation was made that:

- a. The Company has not yet formally informed government bodies (who are their stakeholders) of the company's documents that are made publicly available, as stipulated in Indicator 1.2.1.
- b. The Company has not defined in their communications procedures the list of documents that can or cannot be made publicly available as stipulated in Indicator 1.2.1.

During the re-audit in July 2017, it was verified as follows:

- Government bodies, namely the Environment Protection Agency, National Labour Department, and the Ghana Land Commission have been informed of the company's documents that are publicly available via letter dated 13 June 2017.
- The list of documents that are publicly available are included in the cover letter dated 13 June 2017 sent to all stakeholders accompanying the said Company documents.
- The Procedure for Communication, revised in January 2017 also named the Company's contact person, namely its Human Resource Business Partner.

**Compliance status:**

Yes  No

NCR No.: -

See observation no. 2 (year 2015) in Section 3.3

**Criterion 1.3: Growers and millers commit to ethical conduct in all business operations and transactions.**

**Findings:**

There is a written policy committing to a code of ethical conduct called Code of Business Principals last reviewed in January 2017. The Policy emphasizes honesty, integrity, openness, respect for human rights and interests of employees, obeying

**Compliance status:**

Yes  No

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the law, employ and recruit employees on basis of qualifications and abilities, no giving or taking bribes, no improper advantages for business of financial gains. It also includes no conflict of interests, and encourages fair competition.

The Policy is documented and communicated to all levels of the workforce on 1 March 2017. They were from various departments, namely the mechanical section, electricals, workers from Ntafrewaso Division, Mampong Estate, as well as Club House workers. The training on Company Policies and Procedures were conducted on 6 June 2017.

NCR No.: -

**Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.**

**Findings:**

The company's permits were sighted and confirmed to be valid as below:

- Certificate to Commence Business for Twifo Oil Palm Plantations Ltd issued by the Assistant Registrar of Companies on 13 October 2004, which states that having complied with the provisions of Section 27 and 28 of the Companies Code, 1963 is entitled to commence business with effect from 2<sup>nd</sup> June 1977.
- Certificate of Incorporation no. C-10,355 for Twifo Oil Palm Plantations Limited issued by the Registrar of Companies Ghana on 12 October 2004, which also states that the company was registered on 23 February 1977
- Certificate of Registration for factory (palm oil mill) of Twifo Oil Palm Plantations Limited, registered in pursuance of section 3 of the Factories, Offices and Shops Act 1970 for processing of palm fruits, dated 12 January 2015 and valid until 31 December 2015. This certificate is renewed annually
- Environmental Permit no. EPA/EMP/CU 141/15/0192 issued by the Environmental Protection Agency (EPA) on 26<sup>th</sup> March 2015 to certify that authorisation has been given to TOPP located at Twifo Hemang in the Lower Denkyira District to continue the operations of the oil palm processing plant from 1<sup>st</sup> November 2014 – 30<sup>th</sup> October 2017
- Environmental Permit no. CRCT00475 issued by the EPA on 10 July 2017 and expiring 09 January 2019, authorizing TOPP to continue the operation of an existing Oil Palm Plantations Project.
- The Fire Certificate of TOPP was last issued by the Ghana National Fire Service on 7 May 2014 and expired 7 May 2015. As the certificate is already expired, the company has applied to the Ghana National Fire Service for new certificate, and they responded in letter dated 15 June 2017 stating that the fire certificate application and payment has been received. This was noticed as an observation.
- The company has two Water Use Permits issued by the Water Resources Commission (WRC), both of which commenced on 1 January 2014 and expired on 31 December 2016, i.e.:

i) Water use permit no. TOPPID219/1/214, stating permission to abstract raw water from five boreholes in the Twifo Heman Lower Denkyira District Assembly in the Central Region at annual rate of 468,660 m<sup>3</sup> per annum for domestic purposes at a water charge of GHC 0.002 per m<sup>3</sup> no TOPPID219/1/214 issued by the Water Resources Commission (WRC).

ii) Water use permit no. TOPPID219/2/214, stating permission to abstract raw water from the River Obuo in the Twifo Heman Lower Denkyira District Assembly in the Central Region at an annual rate of 2,049,840 m<sup>3</sup> per annum for industrial use at a water charge of GHC 0.003 per m<sup>3</sup> no TOPPID219/2/214 issued by the Water Resources Commission (WRC).

The permits have since expired and the company applied for a new permit on 23 December 2016, with payment of GH¢2,600 processing fee made as seen in receipt no. 3274 dated 6 February 2017 from the WRC (this fee includes payment for expected water usage for year 2017 - 2019). Acknowledgement of the application and processing fee paid was received on 8 February 2017 from the WRC. During the reaudit on July 2017, the company has received copies of front page of their 3 newly approved Water Use Permits valid from 1 January 2017 to 31 December 2019 as follows:

**Compliance status:**

Yes  No

**NCR No. 2015-01 of 10:**

The company has a legal conformance register updated April 2015, however the register does not adequately include all regulations applicable to the company are listed in the legal conformance register, e.g.

- Wild Animals Preservation Act, Act 43 and its related regulations
- Land Commission Act, Act 767, (2008) and other regulations pertaining to land titles
- Labour Act, Act 651 (2003) and related labour regulations
- Rivers Act, CAP 226 (1903).

All other latest legal requirements applicable to growers and millers of Ghana

*See observation no. 3 (year 2015) and observation no. 2 (year 2017) in Section 3.3*

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- i) Permit no. TOPPID219/1/17 to abstract water from five (5) boreholes at TOPP estate in the Twifo Heman Lower Denkyira District of the Central Region for domestic purposes
  - ii) Permit no. TOPPID219/2/17 to abstract water from River Obuo in the Twifo Heman Lower Denkyira District of the Central Region for irrigation
  - iii) Permit no. TOPPID219/3/17 to abstract water from River Obuo in the Twifo Heman Lower Denkyira District of the Central Region for industrial purposes
- The schedules for each permit were not attached to the copies sighted and hence the new estimated water rates were not available at time of the reaudit.

This was noticed as an observation.

There is evidence of compliance to legal requirements, as sampled and confirmed below:

- Records of annual total water consumption in the past 4 years showed that water usage was below the permitted water usage per annum as stated in the company's Water Use Permits, i.e. factory water usage was 91,913 tonnes in year 2013, 96,998 tonnes in year 2014, 91,947 tonnes in year 2015, and 98,957 tonnes in year 2016. While domestic water usage was 33,294 tonnes in year 2013, 33,520 tonnes in year 2014, 24,228 tonnes in year 2015 and 16,602 tonnes in year 2016.
- The company has made payments to the Water Resources Commission annually as required in their Water Use Permit, .e.g payment of GHC 970.64 was made on 4 April 2013 to the WRC, which corresponds with the amount required to be paid as stipulated in their invoice dated 20 February 2013. Payment of GHC 831.98 was also made on 11 June 2014 to the WRC for year 2014 water usage, which also corresponds with the amount required to be paid as stipulated in their invoice dated 12 March 2014. Last payment for amount of GHc 7086.84 was made to the WRC on 3 March 2016 with receipt no. 2876 from WRC dated 5 May 2016 sighted.
- The company provides their Annual Environmental Report to the EPA every year as required in the EPA permits. This was confirmed through direct feedback from a representative of the EPA.
- The company is in process to construct a new 18,720m<sup>3</sup> effluent treatment pond to meet effluent BOD requirements and there is a letter dated 5 August 2015 from the EPA stating that the company's application for the permit has been received, and that a team from the EPA will conduct inspection of the site as part of the permitting proces. In the meantime, the company is allowed to proceed with the construction of the site and mobilize materials, and due to this permission, the company has proceeded to start construction of the pond. At time of reaudit, the mill had almost completed construction of the pond and it was ready to be operate.

The company has engaged a lawyer firm, i.e. Kendricks Law Firm and to provide quarterly updates on any latest new legal requirements or updates to legal requirements. As seen from the contract between the company and the law firm dated 1<sup>st</sup> July 2014, the firm agreed to conduct monthly visitations or twice in every quarter and legal advice and correspondence at no cost. There was evidence of correspondences from the the laywer providing updates on legal requirements and also a letter from TOPP's HR Manager providing a list of updated legal requirements, as follow:

- Email dated 26 August 2014 from the Chief Executive Officer of Kendricks Law Firm to TOPP's GM and other representatives and listed updated/new legal requirements from year 2010 to 2014 including the following:
- Internal Revenue (Amendment) Act 2013, Special Import Levy (Amendment) Act 2013, Appropriation Act 2013, Ghana Investment Promotion Centre 2013, Communicaton Service Tax (Amendment) Act 2013, Value Added Tax (Amendment) Act 2013, Internal Revenue Act (amendment) Act 2013, National Health Insurance Act 2012, Public Health Act 2012, Criminal Offences (Amendment) Act 2012 and several others.

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- Letter dated 4 August 2015 from the HR Manager of the company disseminated to the estate manager and listed the following updated/new legal requirements for year 2014 including the following: Anti-Money Laundering (Amendment) Act 2014 (Act 874), Anti-Terrorism (Amendment) Act 2014 (Act 875), Trademarks (Amendment) Act 2014 (Act 876), Ghana Infrastructure Investment Fund Act 2014 (Act 877), Excise Tax Stamp Act 2014 (Act 878), National Pensions (Amendment) Act 2014, Internal Revenue (Amendment) Act 2014 and several others.

The company has a register of Legal Conformance of TOPP, last updated on April 2017, which includes a list of the company's legal clauses, brief description (extract of applicable clauses), status and action. Currently the legal conformance register lists the following regulations:

- Environmental Protection Agency Act 1994 (act 490)
- Environmental Assessment Regulation 1999
- Environmental Permit Regulations
- The Factories Offices and Shops Act 1970
- The Food Factories (Welfare) Regulations 1959 (Abstract Regulations Order 1960)
- Factory Offices and Shop (registration certificate) Fees, Regulations 1997
- Factories Prescribed Abstract Regulations
- Water Resources Commissions Act, 1996
- Water Use Regulations 2001
- Ghana National Fire Service Fire Precautions Regulations 2003
- Labour Decree 1967
- Labour Regulation 2007
- National Labour Commission Regulation
- National Pensions (Amendment) Act 2014
- Fair Wages and Salaries Act Act 2008
- Workmen Compensation Law 1987
- Pensions with Disability Act 2006, Social Security Law, 1991.

All legal requirements are currently stated as compliance. However at time of the certification audit, the register did not adequately include all regulations applicable to the company are listed in the legal conformance register, e.g.

- Wild Animals Preservation Act, Act 43 and its related regulations
- Land Commission Act, Act 767, (2008) and other regulations pertaining to land titles
- Labour Act, Act 651 (2003) and related labour regulations
- Rivers Act, CAP 226 (1903).
- All other latest legal requirements applicable to growers and millers of Ghana

Hence this was raised as a non-conformity during certification audit. The non-conformity was confirmed to be closed during the reaudit.

TOPP has a system to track changes in the law as is evident from a letter from the TOPP legal advisor to TOPP titled, 'Request For Legal Update In Compliance With Round Table For Sustainable Palm Oil (RSPO).

**Criterion 2.2: The right to use the land can be demonstrated, and is not legitimately contested by local people who can demonstrate that they have legal, customary or user rights.**

**Findings:**

**Land tenure of TOPP estate:**

Twifo Oil Palm Plantation (TOPP) has a legal lease under Statutory Declaration Act 1971 (Act 389) - land situate at Ntafrewaso, dated **13<sup>th</sup> October 1999** between the paramount stool of Atti Mokwaa in the Twifo Hemang/Lower Denkyira District of the Central Region of the Republic of Ghana and Twifo Oil Palm Plantation Limited (TOPP) for period of 50 years from the date herein first mentioned with total area is

**Compliance status:**

Yes  No

NCR No.: -



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**11,000.95 acres.** The lease shall be subjected to renewal for a further term of 25 years on the expiry of the 50 years lease. The indenture lease (instrument) has made by registrar of the high court of justice-cape coast dated on 13<sup>th</sup> October 1999 (marked "A") and it was registered in land registry of cape coast under serial no. **146/2010** at 2:05 pm on the 3<sup>rd</sup> February 2010 (deed no. 66/2010).

The history of land tenure of TOPP estate area according to the lease is as follows:

- i) The estate land was previously art of state land by virtue of Hemang Lands (acquisition) Decree 1975 NRCD 332
- ii) The Government of the Republic of Ghana leased a portion of the said state land to Central Regional Development Corporation (Ceredec),
- iii) Ceredec has transferred of their portion of land to TOPP Limited amount of 11,000.95 acre (vide an agreement dated the 1<sup>st</sup> July 1981)
- iv) The land has reverted to the Mokwaa Stool by virtue of Hemang Lands (acquisition) (amendment) Law 1982 P.N.D.C.L.29 but Mokwaa Stool has agreed to ratify the earlier grant from Ceredec by executing the agreement to reflect the true ownership of the land

There is a letter from the Lands Commission dating 29 July 2009 stating that the rent for the land shall be GH¢6000 per annum subject to revision every 5 years. Evidence of rent payment made sighted was as follows:

- Letter requesting payment of rent on TOPP land issued by the Atti Mokhwaa Tradition Council on 3 February 2017, requesting for payment of GH¢ 49,423.27. There is record of collection of the cheque for payment on 9 March 2017 recorded in a logbook 'Ecobank cheque register' to record all collected cheques, as well as evidence of receipt of payment no. 0634952 on dated 13 March 2017 from administrator of stool lands for total payment of GH¢ 49,423.27
- Rent Demand Note for TOPP estate area issued by Office of Administrator of Stool Land dated 13 January 2016, requesting for payment of GH¢ 59,914.75 (10,982.95 acres) with 10% discount due to open spaces and it was agreed by government be GH¢ 49,423.27 (less GH¢ 5,491.48). There is record of collection of the cheque for payment on 25 January 2016 recorded in a logbook 'Ecobank cheque register' to record all collected cheques, as well as evidence of receipt of payment no. 0628062 on dated 19 February 2016 from administrator of stool lands for total payment of GH¢ 49,423.27
- Rent Demand Note for TOPP estate area issued by Office of Administrator of Stool Land dated 14<sup>th</sup> January 2015, notice no. 05303 requesting payment of GH¢ 59,914.75 (10,982.95 acres) with discount due to open spaces and it was agreed by government be GH¢ 49,400 (less GH¢ 5,514.75). Sighted payment of evidence in the form of receipt of payment no. 0621528 on dated January 23, 2015 from administrator of stool lands with total payment is GH¢ 49,400

### Land tenure of TSOPP:

The smallholder areas has lease agreement document. It was made on **22<sup>nd</sup> January 2015** between The Government of the Republic of Ghana and TOPP Limited for the term of 50 year from the 12<sup>th</sup> December 2014 (till 11<sup>th</sup> December 2064) with total areas are **1,333.31 Ha** or **3,294.22 acre** (schedule a : 165.83 acre / 67.11 ha, schedule b : 2,665.81 acre / 1,079.65 ha, c : 462.58 acre / 187.20 ha) for agricultural purpose with total of farmer is **255 persons**. It was made by register of land dated on 26<sup>th</sup> January 2015 (marked "A") and it was registered in land registry of cape coast under serial no. **385/2015** at 8:20 am on the 9<sup>th</sup> March 2015 (deed no. 392/2015).

There are evidences of ground rent payment for smallholder areas year 2010 to 2016 i.e :

- Period of 2010 to 2011: letter no.GF/410 dated on 16 February 2012 regarding rent demand notice amount of GH¢ 10,000 for smallholder oil palm plantation from lands commission. It is as payment reference. Evidence of payment such as Eco-

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bank cheque no. 000358 dated 24 July 2012 amount of GH¢ 2,500 (letter no.8575465 dated 26 July 2012), Ecobank cheque no. 000371 dated 02 August 2012 amount of GH¢ 2,500 (letter no.8575468 dated 03 August 2012), Ecobank cheque no. 000131 dated 12 March 2012 amount of GH¢ 2,500 (letter no.8562803 dated 13 March 2012) and Ecobank cheque no. 000185 dated 19 April 2012 amount of GH¢ 2,500 (letter no.8575443 dated 22 May 2012).

- Period of 2012: Ecobank cheque no. 000682 dated 20 December 2012 amount of GH¢ 4,000 (letter no.8589020 dated 20 December 2012).
- Period of 2013 to 2015: The area was in process of being transferred from Ceredec to TOPP ownership, during which time Geo-Zenith Ltd. was commissioned to carry out regularisation and documentation of TOPP Plantations Lands with the Lands Commission. As per letter dated 15 December 2014 from Geo-Zenith, the company was required to pay them GHC210,000 to cover all fees for the process including rent advance, payment of premium, processing fees, development charges, lease preparation, stamp duty, incidental costs and professional fees. Evidence of payment made was sighted.
- Rent Demand Note dated 5 December 2016 issued by the Lands Commission for TSOPP area for amount of GH¢16,860.00 for period of 12 December 2015 to 21 December 2016. There is record of collection of the cheque on 14 December 2016 by the Lands Commission

There is a map "Plan of land property of TOPP situate at Twifo Ntafrewaso – shewn edged pink - (scale 1:50,000), showing all boundary pillars issued by licensed boundary. There are 158 pillars installed along the company's boundaries. The pillars are made with stones/concrete with the pillar number indicated on the top of pillar, such as pillar no. SG C2/98/1 to SG C2/98/158 sighted in the field.

TOPP has carried out boundary pillar inspection in January and July 2015 with their route of inspection at Ntafrewaso and Mampong Division and along the main Cape Coast – Twifo Praso Road are SG C2/98/27 to 45, C2/98/46 to 61, C2/98/63 to 74, C2/98/75 to 101, C2/98/102 to 133, C2/98/140 to 147 and defined boundary road. Result of pillar inspection shows that majority are in good condition and visible but some are broken and re-painted. Action plan or recommendation is to weed along all boundary pillars, spray along the line where possible, replace all broken pillars and ensure boundary pillars are easily located by placing a red and white painted bar close to all pillars where feasible. Frequency of inspection is twice per year.

Distribution of boundary pillars has provided on Plan of Land TOPP-Smallholder – Shewn Edged Pink—(scale 1:2,500) for schedule c (SGC G792/13/01 to SGC G792/13/58), schedule a (SGC G793/13/01 to SGC G793/13/32) and schedule b (SGC G794/13/01 to SGC G794/13/70). The boundaries are demarcated and maintained by the Company. Boundary between smallholder areas with other smallholder areas are in the form of stacks midrib and there is nameplate of owner on each smallholder areas which facilitates the implementation of the work and the identification of the locations. For example, plot No.0116/87 (Mensah Kwane) and 062/87 (Nana Ofori).

The results of verification in the field show that two boundary pillars are maintained and demarcated such as pillar no. SG C2/98/28 near community estate (coordinate: 05° 35.813' N – 01° 32.25" W) and pillar no. SG C2/98/60 near community cocoa estate and road (coordinate : 05° 34.09' N – 01° 30.16" W).

The smallholder areas have name board each farmer on smallholder estate example plot number 0116/87 in block 2D on behalf Mr. Mensah Kwame and plot number 062/87 in block 2D on behalf Mr Nana Ofori. Special boundary between farmer/smallholder areas was not available but head and supervisor maintenance has understood inform of the paint of colour on oil palm tree. All activities carry out by contractor under supervised and paid by company but work contract between farmers with contractor.

Field visit in block A (smallholder areas with coordinate : 05° 30.921' N – 01° 34.706"

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W) has viewed clear border between community areas with smallholder areas.

Based on documents, map, interview with community and verification in field that there are not disputes/claimed on nucleus and smallholder areas except for the following:

A letter dated 29 April 2014 from APEX valuation, surveying and property consult to The Executive Secretary of Land Commission regarding Dr William Collins Asare and Siblings who was not compensated following the acquisition of the land where the family land has been affected by E.I 18 (state lands Twifo Praso Site for Twifo Oil Palm Plantation). Kendicks Law Firm responded on behalf of the Company via letter (letter number KLF/FLT/0441/14 dated 6 November 2014) sent to the managing consultant APEX valuation, surveying and property consult that TOPP Limited as a corporate entity derived its existence on the land on which they operate from the government of the Republic of Ghana, all land compensation matters does not fall into their domain and if any such claim is being made, same must be channelled to the lands commission secretariat.

**Criterion 2.3: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.**

**Findings:**

The company has map of the plan of land (shewn edged pink) about purchasing a property (house) from John Benedict Indome with scale 1: 5,000 and Twifo Oil Palm Project – Site for Ceredec (shewn edged pink) scale 1:62,500 about legal and customary right but it was not developed through participatory mapping involving affected parties because TOPP estates is long-established plantation (year of planting are year 1982 to 2013 for the Nucleus and smallholder).

There is no document about negotiated process of the company's recognition of customary rights, however, according the interview results with several communities in Ntafrewaso and Mampong villages and company's staff, TOPP allows the community to access their plantation area for several cultural activities, such as visiting ancestral graves or other sacred places in TOPP area without disturbing its plantation activities.

**Compliance status:**

Yes  No

NCR No.: -

**Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.**

**Findings:**

The company has long term plan for year 2012 to 2020. The management plan includes a description of political and economic overview (political & economic environment, GDP, inflation, interest & exchange rate), crop yield from own estate, outside purchased fruit (OPF) availability (OPF mixed, assisted farms, Buabin Project and smallholder), FFB pricing, factory/POM activities, replanting activities, commercial issues including planning financial performance (product price, exchange rate, inflation, profit and loss account, balance sheet, cash flow, capital expenditure, working capital) and commercial operation (selling and distribution, purchasing, inventory management, fuel and lubricants); Information Technology (IT strategy, transactional system, disaster recovery plan). The estate operation planning is also explained on the document, which covers activities such planning for weather assumptions, fertilizer requirement for immature and mature palms, maintenance regime at immature, moisture conservation pits, EFB/compost, maintenance at mature, cover cropping establishment, biodiversity, roads, pest and disease, harvesting, replanting programme, and yield profile. Whereas, the smallholder & OPF plan (include of Buabin oil palm outgrower project) such as strategic thrust (OPF & SH), strategic action (OPF & SH), the SH structure & new OPF structure, OPF field staff, staff & other transport (OPF), IT & communication, power (OPF), utilities (OPF), services (OPF), plantations (OPF & SH) and farms (OPF), extension services (OPF), FFB buying (OPF), third party buyers (OPF), buying agents (sub-contractors) (OPF), farmers (OPF), FFB pricing

**Compliance status:**

Yes  No

**NCR No. 2015-02 of 10:**

As found during interviews with scheme smallholders and their representatives, they are not aware of the company's documented management plan for scheme smallholders for year 2012 to 2020 which indicates that the plan has not yet been shared to all smallholders.

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<p>ing (OPF), collaboration with others (OPF), roles &amp; responsibilities (SH).</p> <p>The company informed that they had provided a copy of their smallholder business management for year 2012 – 2020 to the chairman. However, as found during interviews with scheme smallholders and their representatives, they are not aware of the company's documented management plan for scheme smallholders for year 2012 to 2020 which indicates that the plan has not yet been shared to all smallholders. During the certification audit in August 2015 this was raised as nonconformity. This verified to be closed during reaudit in July 2017 through interviews scheme smallholder representatives.</p>	
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**Criterion 4.1: Operating procedures are appropriately documented and consistently implemented and monitored.**

<p><b>Findings:</b></p> <p>The company has developed standard operating procedures (SOPs) last revised on May 2017 as guidance for their operations for both the estates (applicable also for the management of the smallholder scheme area) and palm oil mill from nursery until FFB transportation in plantation operation and FFB receiving until CPO dispatching in mill operation. The main procedures for the estate/smallholders area are as follows:</p> <p><b>Harvesting/ Pruning:</b></p> <ul style="list-style-type: none"> <li>- SOP101 Fixing of Malayan Knife,</li> <li>- SOP102 Issue and Return Malayan Knives to Store,</li> <li>- SOP103 Handling Of Malayan Knives at Muster,</li> <li>- SOP104 Sharpening of Malayan Knives,</li> <li>- SOP105 Transport of knives to and from field,</li> <li>- SOP106 Transport of wheelbarrow to field,</li> <li>- SOP109 Cutting of FFB or Ponds,</li> <li>- SOP112 Collection of FFB and Picking of Loose Fruits,</li> <li>- SOP114 Loading of FFB into vehicle,</li> </ul> <p><b>Maintenance:</b></p> <ul style="list-style-type: none"> <li>- SOP115 Spraying of pesticide /herbicides</li> <li>- SOP116 Mixing of pesticide/Herbicides,</li> <li>- SOP117 Transport of Pesticide/herbicides to and from Field,</li> <li>- SOP118 Spraying in the field</li> <li>- SOP120 Fertilizer application</li> <li>- SOP121 Drains desilting or digging</li> <li>- SOP122 Rings/Interline Weeding</li> <li>- SOP123 Fogging</li> <li>- SOP124 Lifting and Transporting of Culvert in the field,</li> <li>- SOP125 POME Application</li> <li>- SOP126 Composting of FFB,</li> <li>- SOP127 EFB offloading and spreading,</li> <li>- SOP128 Pest and disease Monitoring, and for Replanting activity</li> <li>- SOP129 Felling of palms and windrowing</li> <li>- SOP130 Painting and mixing of Bitumen</li> <li>- SOP131 Holing, Placing and Planting</li> <li>- SOP132 Stacking</li> <li>- SOP133 Lining and Pegging</li> <li>- SOP134 Terracing</li> <li>- SOP135 Road Grading</li> <li>- SOP136 Buffer Zone</li> </ul> <p>In addition, there is a SOP for Nursery dated July 2017.</p> <p>Mill SOPs were sighted as below:</p>	<p><b>Compliance status:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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**Processing Department SOP Manual (dated May 2017):**

- SOP 1 Weigbridge
- SOP 2 Ramp/Bunch Transfer Hopper
- SOP 3 (a-c) Sterilization of FFB
- SOP 4 Capstan Operations
- SOP 5 Hoisting & Threshing
- SOP 6 Threshing
- SOP 7 Fruits processing
- SOP 8 Clarification station
- SOP 9 Operation of Sludge Centrifuges
- SOP 10 Boiler & power Generations
- SOP 11 Low Pressure Vessel (Back Pressure Vessel)
- SOP 12 Steam Turbine Operations
- SOP 13 Fat trap
- SOP 14 Sludge Pit
- SOP 15 Effluent Lagoon
- SOP 16 Raw water station

The company also has a Standard Maintenance working procedure manual dated May 2017 covering all mechanical, electrical and garage maintenance works, SOP for Switch Gear Operation dated June 2017 and SOP for laboratory dated May 2017.

The company has a mechanism to check consistent implementation of procedures by conducting SOP implementation audit which is conducting every week in different area by different auditor. Any nonconformity found in this audit reported in form to the responsible manager to be follow up with action taken. Samples of completed SOP and PPE compliance monitoring forms were sighted for TOPP estate, Ntafrewaso division done on 22 March 2017, while for the scheme smallholder, records of weekly SOP and PPE monitoring of workers was sighted done weekly for month of June 2017.

The mill records the origins of all third-party sourced Fresh Fruit Bunches, including certified and non-certified sources. The details on sources of FFB supplied are described under Table 2 of this report.

**Criterion 4.2: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.**

**Findings:**

The company has evidence that they have implemented good agriculture practices baseline standard operating procedure (i.e SOP 120 is fertilizer application, SOP 122 is rings/interline weeding, SOP 125 is POME application, SOP 126 is composting of EFB) so that sustained yield obtainable. Evidence of Good Agriculture Practice (GAP) has implemented such as rings/interline weeding (manual & chemist), pruning, mulching (fertilizer & EFB) and land application. Whereas, GAP activities in smallholder such as rings/interline weeding (manual & chemist) and mulching (fertilizer).

Smallholder estates/areas was managed by company/nucleus so that the company has carried out training to workers who in charge on smallholder areas regarding Good Agriculture Practice (GAP). Smallholder understanding of the technique required to maintain soil fertility so that they agree with company if company carry out fertilizing, rings/interline weeding (manual & chemist), cover crop, etc.

Based on field visit on block 220 that pruning, weeding (manual & chemist), EFB and fertilizing (all type of fertilizers has applied) activities has carried out.

Fertilizing procedure and records was available and maintained, for example records of amount of fertilizer applied in year 2014 – 2016 for TOPP estate were sighted as

**Compliance status:**

Yes  No

**NCR No. 2015-03 of 10:**

It was observed at blocks 400, 410, 411 (immature planting areas) that EFB is placed as piles at the side of field and not applied in a circle in one layer around each immature palm. This is not appropriate with the company's procedure for EFB mulching as well as the the



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follows:

Year	Type of Fertilizer (bags – 50 kg per bag)						
	NPK	MoP	GRP	Boron	Urea	TSP	Keiserite
2016	8678	22,071	0	721.5	16,916	0	0
2015	27457	5882	6693	176.5	421	0	320
2014	89,418	353	9,048	80	250	375	247

company's nutrient recycling strategy

At the smallholder areas, only NPK fertilizer has been applied for past few years, i.e. 8,670 bags in year 2014, 4,335 bags year 2015 at dosage of 1.5 kg/tree, and 5823 bags applied in year 2016 at dosage of 2kg/palm. Previously, GRP was applied in year 2012 & 2010 and other type of fertilizers (MOP, Urea and Kessirite) year 2008 to 2010.

TOPP carries out leaf sampling and nutrient analysis annually, with last analysis done by SGS Ghana as seen in report dated 8 March 2016 for 56 leaf samples, for which parameters checked all typical nutrient levels. Results of analysis are used to develop TOPP's annual fertilizer recommendations.

TOPP carries out soil analysis once every 5 years. Last soil analysis was carried out on selected block to guide TOPP in nutrient recapitalization programmes where was carried out by Council for Scientific and Industrial Research – Soil Research Institute (CSIR-SRI) on 2014. The conclusion of soil analysis are 1) the soils of the main Twifo Praso, Mampong and Hemang Plantations are similar and the soil profile characteristics such as soil depth, texture and drainage on the uplands are suitable for oil palm production and 2). The level of suitability may vary from one soil or management unit to another. The suitability level is determined by limiting factors such as topography or steep slope on the hilly terrain and poor drainage on the lowlands (valley) within the entire plantation. Whereas, their recommendation are 1). Poorly drained soils of the lowlands (valley) need to be drained particularly for the newly planted young seedlings, 2). Erosion prevention measures on the steep sloping hills are also important. Measures that could be considered include the maintenance of vegetative cover and 3). For effective maintenance of soil fertility and sustainable oil palm production, there is the need to improve potassium, magnesium and soil organic matter level through the application of potassium and magnesium fertilizer as well as good use of organic residues (pruning and EFB) and cover crops.

The company has a nutrient recycling program through yearly manuring program according to fertilizer recommendation by agronomist and soil analysis, which includes EFB application at both TOPP estate divisions and palm oil mill effluent water application at 3 blocks of Ntafrewaso division (no EFB or POME application done at the smallholder blocks).

There is EFB application report for immature for year 2014 - 2017 in both divisions, is as seen below:

Year	Division	Volume (MT)
2014	Ntafrewaso	3,275
	Mampong	850
<b>Total</b>		<b>4,125</b>
2015	Ntafrewaso	2,166.00
	Mampong	1,972.16
		<b>4,138.16</b>
2016	Ntafrewaso	4,523.20
	Mampong	5064.30
<b>Total</b>		<b>9,587.50</b>
2017 (up until May 2017)	Ntafrewaso	3,539.70
	Mampong	4,817.90
<b>Total</b>		<b>8,357.60</b>

Based on verification/observation at the field during the certification audit (blocks 400, 410 & 411 (immature planting areas), it was found that EFB is placed as piles at the side of field and not applied in a circle in one layer around each immature palm. This is not appropriate with the company's procedure for EFB mulching (SOP 126) as well as the company's nutrient recycling strategy. This was raised as non-conformity (**2015-03 of 10**). During the reaudit in July 2017, it was found this non-conformity was closed with EFB sighted mulched in a circled around newly planted palms in the field.

POME is discharged into blocks 313, 314 & 323 of Ntafrewaso division of TOPP estate for land application and total of volume effluent discharged for land application are 193,392 m<sup>3</sup> in year 2014, 69,374 m<sup>3</sup> in year 2015, 302,515.40 m<sup>3</sup> in year 2016 and 193,960.00 m<sup>3</sup> in year 2017 (up until June 2017) .

The company has applied palm residues after or during replanting as part of the company's nutrient recycling strategy, as observed in the field at block 454 & block 464.

**Criterion 4.3: Practices minimise and control erosion and degradation of soils.**

**Findings:**

Soil types within the estate area are defined in the company's Report on the Soil Resources and its Fertility Status of TOPP – CSIR Soil Research Institute as follows:

Soil type	Description
<b>Soil developed over granite:</b>	
Asuansi Kumasi (upland) -	Kumasi – well drained with red subsoil colour; Asuansi – Moderately well drained with strong brown to yellowish red colour; Sandy topsoil makes these soils susceptible to severe erosion if they are triggered, e.g. by bare ground
Nasba – Swedru (upland)	Swedru – Well-drained red subsoil colour; Nsaba – Moderately well drained strong brown subsoil; Deep soil (>120cm); Topsoil is granular and friable sandy loam/loamy sand overlaid with red or strong brown sandy clay loam
Akroso (middle to lower slope)	Topsoil is dark grayish brown sandy loam; friable with moderate fine granular structure Underlying subsoil is yellowish brown to brownish yellow sandy clay loam with medium subangular blocky structure Deep soil (>120cm); Highly susceptible to erosion
Nta Ofin (lower slope & valley bottom)	Nta – deep and imperfect to poorly drained, topsoil is dark brown, loamy sand with granular structure; Ofin – deep, poorly drained grey alluvial sand; Sandy soils prone to flooding/water logging during rainy season;
<b>Soils developed over Lower Birimian phyllite</b>	
Nzima Bekwai	Bekwai – red, well drained sedentary soil; Nzima – Less well drained dominant soil Soils are deep (>120cm) and have silty loam topsoil; underlying topsoil is silty clay loam to silty clay
Kokofu	Non-gravelly colluvial soil; deep (>120cm); Sandy loam to silt loam in topsoil ; sandy clay loam clay loam and silty clay loam in the subsoil
Oda- Temang	Oda – clay loam and clay, subject to water logging during rainy season; Temang – sand and loamy sand; Deep and poorly drained poorly drained but dries quicked during dry season

**Compliance status:**

Yes  No

NCR No.: -

According to Soil Map (scale 1:12 KM; scale 1:18 KM and scale 1:6 KM) was produced by CSIR-Soil Research Institute that the soil type for all TOPP areas and its smallholder area is classified (based on soil classification of WRB) as Cutanic Lixisol (Manganiferic) with asuansi-kumasi soil series is 50%, Cutanic Lixisol (Manganiferic) with nsaba-swedru soil series is 9%, gleyic lixisol with akroso soil series is 21%, albic arenosol & haplic fluvisol with nta-ofin soil series is 17%, cutanic lixisol (ferric) with nzima-bekwai soil series is 1.4%, haolic lixisol with kokofu soil series is 1% and hapelic arenosol (eutric) and haplic gleysol (eutric) with temang-oda soil series is 0.6%. Whereas, based on suitability classes below :

Soil Series	Suitability ratings	Limitations	Area (Percentage)
Okroso & kokofu	S1 (high suitable)	Nil	21.34
Nzima Bekwai	S2c (moderately suitable – coarse fragment)	Gravelly subsoil – affect moisture & nutrient capacity	17.36
Asuansi Kumasi & Nsaba Swedru	S2tc (moderately suitable – topography & coarse fragment)	Slope – potential erosion; gravelly subsoil – affect moisture & nutrient capacity	58.78
Nta – Ofin & Oda - Temang	S3sw (marginally suitable – texture & drainage)	Drainage – poor aeration; texture (sand) – moisture and nutrient holding capacity low	1.04

There is fragile soil amount of 1.04% (60.17 ha) but there is no peat. Hence water and ground cover management programme and drainability assessments are not required.

According to HCV report that the general altitude of the TOPP areas (include of smallholder areas) is between 60-200 metres above sea level and generally undulating with both gentle and some steep slopes. Some very steep slopes occur in 1F, 1G, 2H, 2F, 3F, 1C of the smallholder management area. Some of these slope very likely exceed the 30 degree imposed limit. Whereas, based on elevation map that elevation on the company areas is 180 to 670 feet.

The company have the management strategy for plantings on slopes above a certain limit i.e maintain cover crop or vertiver grass and staking midrib as observed during site visits to Datano area (block A) with coordinate is 05° 30.921' N; 01° 34.706' W. Replanting areas in nucleus areas (block 454) with coordinate is 05° 31.559' N; 01° 29.284' W has maintained cover crop and no felling of oil palm trees at riparian areas. No evidence of severe erosion was observed block A and 454. Whereas, the action plan of HCV for erosion potential areas i.e terracing of planted slopes, no new plantings on steep slopes, cleared vegetation is windrowed and road soak-ways are built depending on downslope of road being constructed.

The company has a yearly maintenance program as seen from field road maintenance programme year 2014, 2015, 2016 and 2017. For example, actual road maintenance done in form of grading in year 2014 is 44,000 meters of road, whereas in year 2015, it is 45,200 meters and in year 2016 it was 165,500 meters. During site visits, it was confirmed that roads are well maintained. Field road maintenance programs for year 2017 were sighted as well.

**Criterion 4.4: Practices maintain the quality and availability of surface and ground water.**

**Findings:**

TOPP has documented a water management plan (revised edition 2017). The document includes information about objective, policy & regulation, water consumption rate, key thrust, source of water supply, long term comprehensive water manage-

**Compliance status:**  
 Yes  No

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ment plan & recommendation for progressive improvement. The proposed water use plan for short, medium and long term period includes an emergency response plan for water availability and water resources.

According to information on planning and as verified on site, the source of water in TOPP is rainfall, five sunk bore holes, and Obuo River. The source from the river is mainly used at the Nursery for irrigation purpose and the factory processing of FFB into palm oil and palm kernel. The bore holes are sources of drinkable water at the offices and the residential areas of TOPP community. Water from the Obuo river is stored in a 50,000 cubic meter capacity dam during the raining season. This is used throughout the dry season for production processes.

The company has developed a Buffer Zone Management Plan which states that a buffer width of 10-20 metres at rivers and streams will be maintained, which is in accordance with the defined buffer zone widths for for minor perennial streams, as per the Riparian Buffer Zone Policy for Managing Freshwater Bodies in Ghana, dated November 2011 issued Ministry of Water Resources, Works and Housing. The plan states that application of pesticides, herbicides and fertilizers are prohibited within the buffer zone and that all buffer zones shall be clearly demarcated with paints, trees (native and exotic species) and bamboo sticks for easy identification and monitoring. Manual weeding is permitted within the buffer zone. Other programs to protect their water resources incorporated with the company's HCV management program and water management plan, including 1) Sustaining on-going education of awareness on chemical applications in the plantations to prevent water bodies contamination, 2) Ensuring all the riparian buffer zone created and open water bodies and tube wells be guarded against any possible contamination or pollution from various activities of the oil palm plantation and POM and any activity associated with these enterprise such as workshop, agro-chemicals usage (including fertilizers), sanitation, etc, 3) Establishing buffers of at least 10 meter either side of streams. Based on field visit to Atta Ne Atta river, buffer zones areas within the estate, it was confirmed that the river riparian buffer zones had been demarcated with white paint (3 palms on each side) to indicate areas where chemical and fertilizer application are not permitted. Moreover, based on interview with spraying team in smallholder areas, they has understood the company requirement to avoid of spraying at riparian areas and are aware that the white painted palms are not allowed to be sprayed.

It is stated in the Environmental Permit dated 17 July 2015 issued for the Oil Palm Plantation that the company is required to observe a 30m buffer around all water-courses within the concession. As the company buffer zone management plan is developed in accordance with the WRC guidelines, the company is requested to follow up with the EPA to request clarification or removal of this requirement from their permit in future as the specified requirement for buffer zones is not in accordance with the WRC Buffer Zone guidelines.

It was found that quality of treated effluent discharged for BOD, COD, Conductivity, Oil & grease, TDS, Total phosphorus, TSS and Total Coliform are not in compliance with the EPA guidelines for discharge into water bodies which is 50ppm for BOD and 250ppm for COD, and this was also confirmed by the EPA to the audit team.

The quality of effluent is monitored every month by external laboratory, Council of Scientific and Industrial Research (CSIR) Water Research Institute. There are 10 effluent water parameters which shall be monitored every month i.e. pH, Chemical Oxygen Demand (COD), Biochemical Oxygen Demand (BOD), Total Dissolved Solids (TDS), Total Suspended Solids (TSS), Oil or Grease, Conductivity (Cond), Phosphate, Nitrate, and Total Coliforms. All effluents discharge to the field or land application. The results of laboratory analyses period of December 2014 to June 2015 that all parameters has complied with the EPA (Environmental Protection Agency) Guidelines value for discharge to public stream except value of BOD period of January to February 2015 which exceeded the EPA limit of 50 mg/l. For example, value of BODs before discharge to field period of December 2014 to June 2015 is 140 mg/l, 21,261

NCR No.: -

*See observation no. 4 and 5 (year 2015) and observation no. 3 (year 2017) in Section 3.3*

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mg/l, 21,261 mg/l, 3,063 mg/l, 384 mg/l, 190 mg/l and 138 mg/l. During the reaudit in July 2017, the BOD analysis results for POME discharged to the field sampled was 199 mg/l in December 2016, 280 mg/l in January 2017 and 6,400 mg/l in February 2017. The reason for the abnormally high BOD levels in certain months (around January to March each year) is due to peak FFB production during those months. According to the information from management TOPP, which was confirmed with stakeholders and staff from EPA during stakeholder consultation process, there is no specific standard for effluent quality discharged for land application, and the standard for discharge to public streams are deemed too high for palm oil mills to meet, so the EPA still under discussion to revise the standard to a more achievable standard, in consultation with all oil palm companies in Ghana. Due to this reason, the EPA still allows and issues their environmental license to TOPP even the effluent quality testing results are above the defined standard. During the certification audit in August 2015, the company was in progress to construct a new effluent pond in order to reduce the BOD of the effluent, which at time of the reaudit in July 2017 was almost completed.

TOPP's mill has records of monitoring of water use every month recorded on report of 'Factory Monthly Water Consumption'. Records showed water consumption at the mill as follows i.e. year 2010 : 87,629 m<sup>3</sup>, year 2011 : 98,412 m<sup>3</sup>, year 2012 : 91,331 m<sup>3</sup>, year 2013 : 91,331 m<sup>3</sup>, year 2014 : 96,998 m<sup>3</sup>, year 2015: 91,947 m<sup>3</sup> and year 2016: 98,957 m<sup>3</sup>. Whereas, ratio of water used/consumption per tonnes of FFB were as follows: year 2012: 1.08 m<sup>3</sup>/ton FFB processed, year 2013: 1.08 m<sup>3</sup>/ton FFB processed, year 2014: 1.36 m<sup>3</sup>/ton FFB processed, year 2015: 1.30 m<sup>3</sup>/ton FFB processed, and year 2016: 1.25 m<sup>3</sup>/ton FFB processed.

**Criterion 4.5: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.**

**Findings:**

The company has a documented plan for IPM entitled "Diseases and Pests and Integrated Pest Management". The plan primarily covers descriptions of the pest, methods of how to identify the pests, and management methods for leaf miners and *Oryctes rhinoceros* beetles, which are the primary leaf pests in the plantation. The plan states that to avoid indiscriminate insecticide spraying at all times, the estate manager should be consulted before undertaking any such control operations. If spraying is required, the recommendation would be 2 kg per ha in 2 rounds for aerial application, or 2 kg per ha if carried out by ground spraying, or trunk injection with monocrotophos or metamidophos at 6gm a.i. per palm. The company has a team to carry out pest monitoring of each block twice every month, and data from palms sampled at each block include the number of egg-sites, galleries, small larvae, large larvae, pupae, internal adults and external adults. It is informed by the field manager that the threshold considered as high and requiring chemical treatment is when index of external adults is 2.0. However, this was not clearly mentioned in the IPM plan, which was noted as an observation. Leaf miner monitoring records for January 2014 – December 2014 for Ntafrewaso division showed there were some irregular instances of external adult leaf miner attacks that exceeded the mentioned threshold with no evidence of treatment done, e.g.:

- On February 2014, external adult index for block 130 (year of planting 1986; 30 ha) was 2.8
- On March 2014, external adult index for block 131 (year of planting 1986; 40 ha) was 2.3
- On April 2014, external adult index for block 110 (year of planting 1985; 40 ha) was 5.0,
- On May 2014, external adult index for block 110 (year of planting 1985; 40 ha) was 2.2 and for block 131 (year of planting 1986; 40 ha) was 2.3,
- On September 2014, external adult index for block 110 (year of planting 1985; 40 ha) was 2.2,
- On October 2014, external adult index for block 110 (year of planting 1985; 40 ha) was 3.3,

**Compliance status:**

Yes  No

NCR No.: -

See observation no. 6 and 7 (year 2015) in Section 3.3



- On November 2014, external adult index for block 110 (year of planting 1985; 40 ha) was 5.0 and for block 131 (year of planting 1986; 40 ha) was 2.2,

Chemical usage records shows that there is no usage of Evisect WP for treatment of leaf miners and no other chemicals used for treatment of pests in annual summary of chemicals applied from year 2011 until year 2015, so for these years there was no record of treatment of blocks where leaf miner attacks were found to be consistently high. However, records of monthly monitoring results of leaf miner from January 2015 to June 2015 for Ntawafreso division and Mampong division shows that attack rates of leaf miner are less than the threshold at all blocks, indicating that the leaf miner attacks were under control.

While for *Oryctes rhinoceros*, prophylactic spraying is allowed. In practice, the company does not carry out any prophylactic spraying and controls rhinoceros beetles using pheromone traps only. The company also carries out census to identify number of beetles caught in the traps and results were seen from Replant Beetles (*Oryctes*) Report which are prepared monthly. For example, report on beetles sighted for April 2015 shows 30,181 beetles were collected from replanted blocks for the whole estate, while 32, 517 beetles were collected in June 2015.

Samples of individual staff training records conducted for IPM monitoring were sighted. Records of individual training record on leaf miner monitoring training for a worker done on 15 August 2015 was sighted and included a summary of the monitoring methods, i.e. that 3 palms at every 7 palm interval is to be sampled and frond at rank 33 shall be cut for sampling to check for egg sites, galleries, small larvae, large larvae, pupae, internal adults and external adults. Results are to be recorded on field leaf miner sheets and presented to the divisional manager on the same day. A record of individual training record on oryctes monitoring training for 2 contracted workers was done on 2 July 2015 while another individual training record for one worker under the company was done on 12 June 2014 was sighted. Training records included a summary of the monitoring methods, i.e. the worker shall count all beetles in rubber buckets hanging from pheromone stands and record the data on the field sheets in the office and dispose of beetles by putting them into the beetle diesel container and then burying them in the soil after 3 days. During reaudit on July 2017, there was sighted latest record on IPM training done on 30 May 2017, which was attended by 27 participants and covered census and control of leaf miner and *Oryctes rhinoceros*.

However, it was explained that the trainings above were group training and not individual training, but no list of signed participants list at the IPM Trainings above and no other individual records for IPM team members sighted. Therefore the number of participants at these group trainings is unclear. This was noted as an observation.

The company carries out all leaf miner activities as explained above at scheme smallholder areas using the same methods, while not oryctes monitoring is done at the scheme smallholder area as there has been no replanting in the scheme smallholders area.

**Criterion 4.6: Pesticides are used in ways that do not endanger health or the environment.**

**Findings:**

The company uses of selective products that are specific to the target pest, weed or disease and which have minimal effect on non-target species shall be used where available.

All pesticides which are used in TOPP registered in EPA list December 2016. The company uses pesticide as registered in EPA revised Register of Pesticide Part II of EPA Act 1994 (ACT 490) chemical control and management centre in December 31st, 2014.

**Compliance status:**

Yes  No

NCR No.: -

As seen from the annual Estate Chemical Usage Summaries for Mampong Division, the chemicals used by the company include Glyphader, garlon 4, Corta, and Evisent W. The summaries also state the quantity used, hectares applied, active ingredient and active ingredients applied per hectare to the estate. For example, for year 2014, the company has records of total annual Estate Chemical Usage as follows: Glyphader (a.i: 480g/l glyphosate), Garlon 4 (480g/l triclopryr), Corta, Evisect WP (Thiocyclam Hydrogen oxalate 500g/l). The chemical usage summary also includes petrol usage for spraying equipment, which is also calculated in quantity (litre)/ha applied. It was informed that petrol or diesel is mixed with pesticides as solvent. Average use of pesticides was within the recommended range as per the chemical labels.

LD 50 for those pesticides are recorded as follows: Garlon 4 (General 1.581mg/kg male and 1.38 mg/kg femlae, and DERMAI->5.000mg), Kalach (General, 2.000mg/kg Dermal 2.000 mg/kg), EVISECT (General 540mg/kg and 2.000mg/kg), CORTA (general 713mg/kg, Dermal 2.000mg/Kg), Glypader (General 4.230mg/Kg and Dermal 5.000mg/kg).

Records of chemical usage showed the company usage of pesticide in year 2014 decreased if compared to year 2013, for example Garlon 4 in year 2013 was 0.33 kg/ha compare to year 2015 0.13 kg/Ha, for example as visited in block 210 company apply Garlon 4 for Circle and path with dosage 0,2liter Garlon for 20 liter of water for.

PPE used by chemical sprayers include overalls, respirators, rubber gloves and wellington boots. However, personal protective equipment provided to spraying workers at the Ntafrewaso Estate does not include goggles/eye protection, although this activity involves significant risk of chemical contamination. Workers interviewed informed that they did experience eye problems and would prefer to have eye protection. This was raised as a nonconformity under Criterion 4.7 below.

Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and Paraquat, are not used in whole TOPP area.

Pesticides only be handled, used or applied by persons who have completed the training and always be applied in accordance with the product label. Appropriate safety and application equipment was provided and used. All precautions related to the products available properly, applied, and understood by workers, and found by testing their understanding during interviews.

Training records for several pesticide spraying were sighted, and confirmed from interviews with workers at Block 314 Ntafrewaso Division, there are three workers who have been working for 3 months, according to them, they have training of agrochemical awareness and safety from their senior and contractor, in small holder they used PPE since, masker, googles, overall, hand-gloves and wellington boot. Sprayers wash their overalls and others PPE at a washing facility in Smallholder Office area before brought home for drying. This was noted as an observation. For July 2017 reaudit, sighted training record for 13 sprayers and chemical handlers from Ntafrewaso division done on 7 March 2017, covering SOPs on fertilizer application, transport of pesticides and fertilizers, PPE's to be used, chemical application and first aid measures. Also sighted records of refresher training done on 23 March 2017 for sprayers and chemical handlers working at smallholder areas covering the same topics. Photos and signed attendance lists sighted.

**Criterion 4.7: An occupational health and safety plan is documented, effectively communicated and implemented.**

**Findings:**

The company has an Occupational Safety and Health (OSH) policy dated January 2017 signed by the Business Development Manager and reviewed annually. The company also has Health, Safety and Environment (HSE) plan as guidance for every employee in safety manner during working in TOPP. The HSE plan is reviewed and renewed every year. Hazard Identification and Risk assessment done in plantation covering all activities, last updated in January 2017 approved by Estate Manager. This risk assessment covering all operation where health and safety is an issue from office, field and road, chemical store, Generator House, worker residence, Tools store. sign board and warning sign placed in to remind all people to be aware both in plantation and Mill.

Records of safety trainings done for sprayer, fertilizer applicator, harvesters are available. During certification audit in August 2015, training record showed that the worker has been trained in 28-April 2015 by Divisional Headman. As observed in block 314 and block 210, all workers equipped by appropriate PPE such as overall, Masker, Wellington Boot, and Hand-gloves. However, personal protective equipment provided to spraying workers at the Ntafrewaso Estate does not include goggles/eye protection, although this activity involves significant risk of chemical contamination. Workers interviewed informed that they did experience eye problems and would prefer to have eye protection. This was raised as **NCR No. 2015-04 of 10**.

During reaudit on July 2017, records of more recent OSH related training activities were sighted as follows:

- Fire Safety Training Programme done by the Ghana National Fire Service and attended by several ERP personnel in October 2016 with certificates of participation sighted.
- Training record for 13 sprayers and chemical handlers from Ntafrewaso division done on 7 March 2017, covering SOPs on fertilizer application, transport of pesticides and fertilizers, PPE's to be used, chemical application and first aid measures. Also sighted records of refresher training done on 23 March 2017 for sprayers and chemical handlers working at smallholder areas covering the same topics. Photos and signed attendance lists sighted.
- First aid refresher training done on 28 to 30 June 2017 for 46 participants with signed attendance lists sighted. An external training on Standard first aid was done for 3 company personnel on 5 July 2017 by Paramedic Aid Co. Ltd as seen from certificated of participation.

The company has developed emergency response procedure for situation identified as emergency situations such as major fires in any part of factory or field, major chemical spillage, any major epidemic threatening the lives of a large number of workers within the estate, explosion of a pressurised vessel at any part of the factory, major release of toxic material of the agrochemical store due to fire or explosions, major floods, storm and earthquakes, serious accident in the factory or field, major drought resulting in drying of water dams, arson/industrial action, attacked by arm robbers/thieves, attack by inhabitant in neighbouring villages, overflow of effluent from the ponds into major rivers, bird flu/awine flu, and election violence. The company holds periodic mock runs on emergency preparedness such as was done in March 5th, 2015 also in May 25th, 2015 and January 25th, 2015. A number of employees are trained for fire fighting as certified by Ghana Red Cross Society on 26/03/2014.

All workers are in TOPP provided with medical care, and covered by accident insurance by National Health Insurance, including daily workers.

All occupational injury in company premises recorded use LTA Metric to calculating lost time injury, all accident calculated as lost time accident. During 2014 there was no LTA but 3 first aid cases reported, and for 2015 only 5 first aid cases without loss

**Compliance status:**

Yes  No

**NCR No. 2015-04 of 10:**

Personal protective equipment provided to spraying workers at the Ntafrewaso Estate does not include goggles/eye protection, although this activity involves significant risk of chemical contamination. Workers interviewed informed that they did experience eye problems and would prefer to have eye protection.

*See observation no. 8 (year 2015) and observation no. 4 (year 2017) in Section 3.3*

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time injury.

**Criterion 4.8: All staff, workers, smallholders and contract workers are appropriately trained.**

**Findings:**

During the certification audit in August 2015, it was found that the company has a training program covering operational activities, Harvesting and Tapping, Rubber Processing, Welding, and HCV for all employees. The company training program covering RSPO aspects as seen from sampled training records, were sighted as follows:

- Anti Sexual Harassment, Conflict resolution, HCV, and Sustainability Palm Oil policy training done on February 03rd, 2014,
- Best Agriculture Practices training on June 06th, 2014
- Agrochemical Training done on March 2015
- Working Safety Training done on April 2015
- Internal auditor training done on 17-18 February 2015.

The company also has a training program for year 2017 covering RSPO requirements, safety, and operational activities, with sampled records of training done sighted as follows:

- Refresher training on company policies done for all workers at Mampong Division on 5 June 2017 and at Ntafrewaso Division and for smallholders on 6 June 2017. Signed attendance lists were sighted. Topics covered include briefing on RSPO P&C, all company policies (including those pertaining to CSR, compensation, child labour, freedom of association, equal opportunities, sexual harassment, social policy, housing, health and safety, PPE, and reproductive rights), code of business principles, grievance handling procedure, negotiation procedure, communication and consultation procedure, no open burning, no prophylactic use of pesticides, PPE policy, and HCV sensitization.
- HCV concept training done on 26 May 2017 for 60 participants at Mampong Division and 66 participants at Ntafrewaso Division on 5 June 2017.
- Training on SOP for EFB application done on 12 June 2017 for 60 workers at Mampong Division
- Training on RSPO SCCS (Mass Balance model) done on 15 June 2017 for 26 personnel from various departments including mill process and technical, smallholders, finance, security, and SHEQ

Records of OSH related trainings were also sighted as explained under CR4.7 above.

**Compliance status:**

Yes  No

NCR No.: -

**Criterion 5.1: Aspects of plantation and mill management, including replanting, that have environmental impacts are identified, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement.**

**Findings:**

The company has two documented Environmental Management Plans (EMP), i.e. EMP 2014-2017 dated January 2014 which covers the entire company's activities and EMP 2015 – 2017 dated May 2015 which is specific for TOPP Estate, Smallholder and Outgrowers. In the EMP 2014 – 2017. In th EMP 2014-2017, the company has identified a list of environmental aspects and impacts which are applicable to the company. The list identifies operation/activity service or product related to the aspect and the control procedures determined for the aspect. The aspects identified and their impacts includes:

- Fumes from soxhlet extractions (air pollution)
- CFC gases from air conditioners and refrigerators (emissions to atmosphere and

**Compliance status:**

Yes  No

NCR No.: -

See observation no. 9 (year 2015) in Section 3.3

air pollution)

- Spillage of effluent in pond (water pollution)
- Chemical fertilizer (water pollution)
- Chemical containers (land contamination)
- Spillage of palm oil (land contamination)
- Fuel spillage (Fire outbreak/Pollution of water bodies and land contamination)
- Use of Electricity (Depletion of natural resources and electrical fires)
- Water consumption for factory processing (depletion of water bodies)
- Air Emissions from boilers (Air Pollution)
- Noise from factory machines (nuisance/noise induced hearing loss)
- Fire Outbreak (property damage/environmental pollution)

The company also has 2 Environmental Permits as found below:

- Environmental Permit no. EPA/EMP/CU 141/15/0192 issued by the Environmental Protection Agency (EPA) on 26<sup>th</sup> March 2015 to certify that authorisation has been given to TOPP located at Twifo Hemang in the Lower Denkyira District to continue the operations of the oil palm processing plant from 1<sup>st</sup> November 2014 – 30<sup>th</sup> October 2017
- Environmental Permit no. CRCT00475 issued by the EPA on 17 July 2015 and expiring 16 January 2017, authorizing TOPP to continue the operation of a proposed oil palm plantation project.

It was confirmed that the company has taken measures to comply with the requirements of their Environmental Permit for the oil palm processing plant. The company prepares Annual Environmental Reports (AERs) in accordance with the AKOBEN (environmental performance rating and disclosure) format online which are submitted to the EPA. This was confirmed through direct stakeholder feedback from the EPA as well. Sample AERs for year 2014 and year 2013 were sighted and confirmed that the information in the reports covers all information required to be reported as specific in the Environmental Permits, such as:

- Monthly usage of raw materials, energy, fuel and water and plans to maximize resource usage. For example, stated in the report for year 2014 that the company has a target to achieve 1% reduction of energy usage over previous year, and at the end of the year it was determined that energy consumption was reduced from 12.788 GJ/tonnes finished products in year 2013 to 10.45 GJ/tonnes in year 2014
- Inventory of all wastes generated, quantity and disposal approaches were specified in the AER, including for EFB, fibre, shell, boiler ash, metal scraps, empty chemical containers, fertilizer bags, polyethylene bags, waste water and used lubricating oils.
- Monthly usage of chemicals, ie Glyphader, Garlon 4, Chemosate and Evisect WP
- Monthly effluent production and effluent quality monitoring results

It was found that quality of treated effluent discharged for BOD, COD, Conductivity, Oil & grease, TDS, Total phosphorus, TSS and Total Coliform are not in compliance with the EPA guidelines for discharge into water bodies which is 50ppm for BOD and 250ppm for COD, and this was also confirmed by the EPA to the audit team. However, all treated effluent is not discharged into water bodies but used for land application to recycled the nutrients into the field, and currently the EPA has no such guideline for discharge into land. TOPP as well as several other oil palm plantations in Ghana has requested the EPA to come up with such guidelines, and as informed by the EPA to the audit team, the EPA is currently looking into that request. This is noted as an observation under CR4.4. The company currently has a plan to construct a new effluent pond in order to reduce the BOD of the effluent.

The company's permit for the plantation stipulates a requirement under Clause 8.4.9 to submit a 6-monthly monitoring report to the EPA for aspects such as community socio-economic status, water quality, biodiversity within and outside the plantations, aquatic biodiversity of streams and rivers within the concession, surface water quali-



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ty, groundwater quality and levels, soil fertility and other properties, air quality, noise levels, OSH, and pesticides management. Evidence for compliance to this requirement is not available yet as the permit was only recently issue on 17 July 2015 as per new requirement from the EPA to have a specific permit for the plantation (previously it was one permit for plantation and mill). Compliance to this requirement will be evaluated during the next annual surveillance audit.

**Criterion 5.2: The status of rare, threatened or endangered species and other High Conservation Value habitats, if any, that exist in the plantation or that could be affected by plantation or mill management, shall be identified and operations managed to best ensure that they are maintained and/or enhanced.**

**Findings:**

HCV assessment report of TOPP (existing palm plantations) was available and it was conducted by Proforest. Final report was issued on December 2013. Identification of conservation status (e.g. IUCN status), legal protection, population status and habitat requirements of rare, threatened, or endangered species, which could be significantly affected by the grower or miller was done integrated with HCV assessment that was conducted for the entire company's nucleus and smallholder's area.

According to the assessment result that there are 2 (two) identified HCV on TOPP areas i.e.

1. HCV 4.1 Areas critical to water catchments are all rivers in the concessions i.e source of water at block 354 in TOPP estate (by Nyamebekyere-Patasi community), water bodies of Asuoko and Anwiansuo (by Otvano Camp community), Obuo river is drank by farmers working on their farms in Ntafrewaso, and some streams flowing in the Ntafrewaso & Mampong estate
2. HCV 6 Areas critical to the local communities traditional cultural identity i.e. the Atta ne Atta sacred site at block 2F (TSOPP area).

Moreover, HCV 4.2 (areas critical to erosion control) was found to be potentially present because there are no Hill Sanctuaries within TOPP areas. However, the Ghana National Interpretation of RSPO P&C provides for slopes above 30 degrees to be protected from vegetation clearance example some very steep slopes occur in 1F, 1G, 2H, 2F, 3F, 1C of the smallholder management area.

The overall findings of this assessment suggest that TOPP plantations do not contain any primary forest or areas of peat soils.

The identification result stated on HCV document stated that two are known to be vulnerable (IUCN red list) and schedule 1 & 2 of the wildlife conservation regulation i.e. Geoffroy's Pied Colobus/*Colobus vellerosus* and the African Grey Parrot/*Psittacus erithacus*. No individuals have been encountered during the duration of this audit and survey (2-day field survey). Official HCV report indicate that viable population of these species occur in the Kakum National Park but this protected area is separated from the plantations area by continuous stretch of severely degraded land and about 50 KM away. It is increasingly unlikely that the populatioin of these species in the plantations area are critical to the survival of the species (schedule 1) is allowed at all time. In Ghana, these species are threatened by hunting and agricultural expansion and are fully protected by Ghanaian law because their numbers are too low in Ghana as well as in the rest of the world. Based on explanation it so HCV 1.2 is potentially present. All the other species are Low Risk / Near Threatened (NT) species on the IUCN's Red List.

The company have HCV action/management and monitoring plan for all identified HCV areas. Several actions taken to manage and monitor identified HCV area include :

1. HCV 4.1: establish buffers of at least 10m either side of streams, avoid application of fertilizer and chemical in buffer areas, SOPs for buffer zone design, measurements of water quality, avoid application of fertilizer and chemical in buffer areas, measurement of water quality, develop of sign with paint as border

**Compliance status:**

Yes  No

NCR No.: -

<p>fertilizer and chemical application, establish buffer around sacred site, carry out management of riparian areas training, carry out monitoring regularly, etc.</p> <p>2. HCV 6 : Establish buffer around sacred site, joint anti-encroachment campaign with communities, regular consultations with communities,</p> <p>3. All or both HCV: Training about wildlife sensitizations, management of riparian areas and integrity of sacred and natural areas and slope management, map of all identified HCVs, designate a responsible person, carry out regular monitoring of HCVs, sensitize workers and communities on important wildlife regulations, species on Red List and Wildlife Regulations, Develop and implement no-hunting policy and enrichment planting of natural areas.</p> <p>Based on the result of HCV monitoring that HCV areas still maintain condition so that the current management plan no changed from previous HCV management plan. From field visit, i.e. at Atta ne Atta river that signed paint as border in chemist &amp; fertilizer activity with white color was available and was carried out weeding manual, condition of reserve areas or forest areas (block 1G) still maintained.</p> <p>The company has carried out training about wildlife sensitizations, management of riparian areas and integrity of sacred and natural areas and slope management. Whereas, education to the workers about the status of rare, threatened and endangered species and handling if any individual working for the company is found to capture, harm, hunting, collect or kill these species by signboards.</p> <p>Field visit was also done to Atta ne Atta shrine (block 2I / plot 198), and showed the area managed by the community and has planted by banana trees. The company has shown a Memorandum of Understanding (MoU) with community regarding safeguard, re-conditioning and managing of the area.</p>	
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**Criterion 5.3: Waste is reduced, recycled, re-used and disposed of in an environmentally and socially responsible manner**

<p><b>Findings:</b></p> <p>TOPP has a documented Waste Management Plan updated on January 2017 which correspond with the identification of wastes produced from estate and mill activities as defined in the company's EMP 2014-2017, Table 11: Release to Environmental Media (Air, Water and Land). The lists the source of waste, wastes generated, quantity for year 2009 – 2011 and management method. Wastes identified, management plans and status of achievement in year 2014 is summarized as follows included:</p> <ul style="list-style-type: none"> <li>- EFB recycled in the field for mulching; 100% achieved</li> <li>- Palm oil mill effluent (POME) is recycled in the field for land application; 100% land application achieved, however BOD of POME is not achieved and hence new pond is planned for construction to reduce the BOD levels. The construction is underway as confirmed during site visit to the mill.</li> <li>- Domestic waste which are segregated into organic wastes which are sent to landfills and plastic wastes which are collected by a licensed contractor, i.e. Zoil Services Ltd.; 85-90% achievement</li> <li>- Empty chemical containers and nursery polybags which are collected by Zoil; 100% disposal to Zoil achieved</li> <li>- Medical wastes are incinerated at the clinic; 100% achievement</li> <li>- Fertilizer bags, washed and used and used for loose fruit collection and then disposed to Zoil; 100% achievement</li> <li>- Scrap metals which are sold to dealers; 100% compliance</li> <li>- Boiler ashes used for POME road maintenance and disposal at the nursery; partial achievement</li> <li>- Used oil (scheduled wastes) which are collected by Zoil Services Ltd.; 100% achievement</li> <li>- Used batteries (scheduled wastes) which are collected by a licensed contractor, i.e. Zoil Services Ltd.; in actual the batteries were bought by artisans for reactivation for use</li> </ul>	<p><b>Compliance status:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>NCR No. 2015-05 of 10:</b></p> <p>1) Some waste burning was observed at the mill housing, which is not in accordance with the company's Environmental Management Plan 2) It was found at the mill laboratory that mixed chemical waste is disposed directly to the drain which is discharged to the environment with no identification and separate disposal of hazardous chemicals in a safe manner. The lab also has no SOP for safe disposal of hazardous chemical wastes</p>
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It was observed during visit to the housing area at Mampong division of the estate that there are designated rubbish bins located at the back of each house. Some houses have 2 designated bins, one allocated for organic wastes and one allocated for plastic wastes. A female worker interviewed at the housing confirmed that the company had briefed them on how the wastes should be separated, and that waste burning was not allowed. However, some houses have only one bin, and in practice, workers dispose their organic wastes at their planted vegetable plots to be used as fertilizer. At some houses where there are two bins it was observed there is still some mixing of plastic and organic wastes. This is acknowledged by the company that in actual practice, some workers still do not fully segregate their wastes, as therefore at the landfill, the company has workers employed to separate plastic wastes which are stored in used fertilizer bags to be transported to Zoil Services Ltd. for disposal. This was confirmed during site visit to the estate landfill at Mampong division, where it was found that there were a number of used fertilizer bags filled with plastic bags and placed there to be transported. However, it was also observed that the newly dug up landfill that some mixed wastes including plastic wastes had been dumped into the landfill. This was explained by the company representative that it was accidentally pushed in by the truck unloading the waste and will be removed for waste segregation using a backhoe. These were noted as observations.

No waste burning was observed at Mampong division housing, however, some waste burning was observed at the mill housing during audit on August 2015. This was raised as a non-compliance as waste burning is not in accordance with the company's Environmental Management Plan. During reaudit on July 2017, no more waste burning was observed.

The company currently engages Zoil Services Limited (ZSL) to collect and properly dispose of the company's scheduled wastes, where TOPP transports the wastes to the facility belonging to Zoil Services Limited. During certification audit on July 2015, records of wastes received were sighted n waste lifting certificates issued by ZSL, e.g.:

- 196 sacks of used nursery/fertilizer bags lifted for treatment on 31 August 2015
- 298 sacks of of used nursery/fertilizer bags lifted for treatment on 9 June 2015
- 300 sacks of of used nursery/fertilizer bags lifted for treatment on 29 May 2015
- 298 sacks of of used nursery/fertilizer bags lifted for treatment on 9 June 2015
- 680 pieces of 1 litre chemical container and 248 sacks of used nursery/fertilizer bags lifted for treatment on 9 June 2015
- 2,150 pieces of empty 1 litre chemical containers, 400 pieces of 5 litre empty chemical containers and 1045 litres of used oil on 3<sup>rd</sup> October 2014

During reaudit on July 2017, records of collection hazardous wastes by Zoil Services Ltd. were sighted as below:

- 46 litres of lab liquid waste, 12 pieces of used gloves, and 177 nursery bags (polyethylene bags) collected on 13 July 2016
- 40 litres of lab liquid waste and 200 pieces of polyethylene bags collected on 26 October 2016
- 25 litres of lab waste, 140 pieces of polyethylene bags and fertilizer bags, 1 litre of chemical containers and 4 pieces of used gloves collected on 26 May 2017

However, the mill currently treats contaminated leather gloves as organic waste while rags contaminated with oil are burnt in the boiler instead of being disposed as scheduled wastes. This was noted as an observation as there are no local legal requirements specifying that these be treated as scheduled wastes, however this is a best practice.

There is an invoice from ZOIL dated 13 October 2014 to TOPP for incineration of 2150 pieces of 1 litre chemical containers, incineration of 400 pieces of 5 litre chemical containers and treatment of 1,045 litres of used oil.

Prior to engaging Zoil, there are records of the company returning their chemical con-

*See observation no. 10 (year 2015) in Section 3.3*

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tainers to a supplier, e.g. collection of 1000 pieces of Garlon 4 containers and 2000 pieces of Chemosate containers, returned to Chemico Ltd. as seen from way-bill dated 24 March 2014.

The company also sell used items in good condition to local community members who wish to purchase them, as seen from sample receipts which are attached with handwritten letters from those wishing to buy, e.g. purchase of used swivel chair purchase on 17 October 2014, obsolete bed and mattress on 2 December 2014, scrap tyres purchased on 4 December 2014, unserviceable computer purchased on 16 December 2014.

**Criterion 5.4: Efficiency of fossil fuel use and the use of renewable energy is optimized.**

**Findings:**

The company does monthly monitoring of efficient fuel usage for company's vehicles including vehicles for staff general use, other trucks, and heavy equipment and tractors and backhoes as seen from sample report for January and February 2015. The monthly reports includes detailed breakdown of fuel allocation and actual fuel use for all vehicles, including total fuel use, vehicle running cost, total litres, total km run, fuel cost per km, and km per litres. The data also includes a genset running cost analysis.

During the certification audit in August 2015, it was found that the mill maintains a summary of monthly energy usage as stated in their Environmental Monitoring Plan for year 2014-2017. While during the reaudit in July 2017, it was noted that the company has since developed an electronic system for monthly monitoring of environmental data, including fossil fuel usage, electricity consumption from the national grid, electricity consumption from the genset, amount of biomass produced, and amount of renewable energy produced from the mill turbine. Summary of annual energy/fossil fuel consumption and renewable energy production data from 2014 to 2017 (up until June 2017) was recorded as follows:

Total annual consumption	Year		
	2015	2016	2017*
Electricity consumption from the grid (GJ)	126.72	110.22	152.83
Genset electricity consumption (GJ)	64.79	35.78	679.74
Fossil fuel usage - diesel used for genset (tonnes)	1.51	0.83	15.81

Total annual production	Year		
	2015	2016	2017*
Shell & fibre production (tonnes)	17,641.36	20,104.49	13,373.03
Total shell & fibre used for boiler (tonnes)	14,373.26	14,911.70	9,536.69
Renewable energy production from turbine (GJ)	199,321.16	204,386.50	110,625.58
Percentage energy usage from turbine (%)	95.24	99.93	99.25

\* Up until June 2017

The company has defined plans for Energy Improvement Plans as follows:

- 1) Re-tubing Boiler no. 1 to improve efficiency from 75% to 100% by 2015 to reduce dependance on national grid by 20% (completed)
- 2) Installation of a 25 tonne/hour capacity boiler to optimize power generation with existing 1500kva turbine: 2016 – 2017
- 3) Expanding the covered area of the renewable energy utilized by the mill to areas

**Compliance status:**

Yes  No

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<p>apart from the mill (i.e. office and housing) so that total power usage for all company buildings and the mill will be 95% by year 2018</p> <ol style="list-style-type: none"> <li>4) Replacing the remaining 2% of high energy consuming bulbs with energy efficient compact fluorescent bulbs with energy efficient compact fluorescent bulbs by year 2015</li> <li>5) Replacement of 10% of security lighting system with solar powered lights by year 2017</li> <li>6) Replacing 5% of TOPP Mill building roofing sheets with skylight types to reduce number of light</li> <li>7) Extension of generated power to office, residential areas, utility buildings within 1 km radius of the mill by year 2017</li> </ol> <p>There is evidence of progress done to implement the plans above, for example the mill has engaged a contractor BC Engineering Ventures for re-tubing of generating tubes of boiler no. 1 and part payment to the contractor has been made as seen from the 'Work Certification and Payment Advice Sheet' for the contractor dated 28 October 2014.</p>	
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**Criterion 5.5: Use of fire for preparing land or replanting is avoided, except in specific situations, as identified in the ASEAN guidelines or other regional best practice.**

<p><b>Findings:</b> The company has a zero burning policy, as seen from memo dated 13 February 2014 to all sectional heads from the GM, stating that open burning is prohibited at all estates in order to comply with this criterion. It was checked and confirmed reaudit on July 2017 that there was no evidence of replanted areas having been cleared using fire, as checked at Mampong Division.</p>	<p><b>Compliance status:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No NCR No.: -</p>
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**Criterion 5.6: Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.**

<p><b>Findings:</b> The company has done an assessment of all polluting activities and listed significant impacts identified in their EMP 2014-2017. The environmental aspects and impacts identified are as listed below:</p> <ul style="list-style-type: none"> <li>- Fumes from Soxhlet extractions (air pollution)</li> <li>- CFC gases from air conditioners and refrigerators (emissions to atmosphere and air pollution)</li> <li>- Spillage of effluent in pond (water pollution)</li> <li>- Chemical fertilizer (water pollution)</li> <li>- Chemical containers (land contamination)</li> <li>- Spillage of palm oil (land contamination)</li> <li>- Fuel spillage (Fire outbreak/Pollution of water bodies and land contamination)</li> <li>- Use of Electricity (Depletion of natural resources and electrical fires)</li> <li>- Water consumption for factory processing (depletion of water bodies)</li> <li>- Air Emissions from boilers (Air Pollution)</li> <li>- Noise from factory machines (nuisance/noise induced hearing loss)</li> <li>- Fire Outbreak (property damage/environmental pollution)</li> </ul> <p>Although the list does not include greenhouse gases as a pollutant, the company has identified methane gas as a significant pollutant and has developed a tabled list of "Measures to Reduce GHG such as Methane, gas (CH<sub>4</sub>) emissions (Identified as a Pollutant)" which covers 6 action plans for annual improvement for year 2015 to 2010, as follows:</p> <ol style="list-style-type: none"> <li>1) Reduction in annual effluent volume per tonne FFB milled, which is to be reduced by 0.5m<sup>3</sup> annually until year 2018 from which the volume will be maintained at 0.6m<sup>3</sup>.</li> </ol>	<p><b>Compliance status:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>NCR No.: RSPO 0322</b></p> <p>i) The company is currently not monitoring GHG emissions using the latest applicable version of the PalmGHG tool, version 3.0.1 (currently Version 2.1.1 is in use and last updated on 10 May 2017).</p> <p>ii) The company has not yet submitted the results of their PalmGHG emissions monitoring data to the RSPO Emissions Reduction Working Group for review</p>
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<p>2) Use effluent for land application only, where area of land application will increase annually from 80 ha in year 2015 to 125 ha in year 2020</p> <p>3) Negotiate with EPA for new effluent quality parameters for land application, which is hoped to set by the EPA as 5000ppm</p> <p>4) Increase the renewable energy/total energy percentage, with target of 65% in year 2015 to be increased to 85% in year 2010</p> <p>5) Undertake an annual tree planting exercise (to absorbed GHG emissions) with 500 different trees targeted to be planted in year 2015 to increased to 1300 targeted to be planted in year 2020</p> <p>6) Install a plant to capture the methane gas from the effluent for power generation, with feasibility study planned for year 2018, installation of the power plant to commence in year 2019, and installation of power plant that uses methane gases to produce electricity for residential areas to be installed in year 2020.</p> <p>The company is monitoring greenhouse gas emission using the RSPO approved Palm GHG tool Version 2.1.1, last updated on 10 May 2017, as seen during reaudit on July 2017. As this was not the latest version of the Palm GHG tool (version 3.0.1), and also the company has not submitted their PalmGHG to the RSPO Emissions Reductions Working Group for review, this was raised as a minor noncompliance. The company maintains an excel spreadsheet where data was input for year 2014, 2015 and 2016 for all parameters required to be input into the palmGHG tool to calculate emissions. Some sources of input data was sampled and cross checked with actual records and found to be consistent. See Section 1.13 of this report for summary of emissions data.</p>	
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**Criterion 6.1: Aspects of plantation and mill management including replanting that have social impacts are identified in a participatory way, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement.**

<p><b>Findings:</b></p> <p>6.1.1: There is a social impact assessment for Twifo Oil Palm Plantations Limited (TOPP) Twifo Ntafrewaso, Central Region, Ghana prepared by Tettey &amp; Associates a Development Planning, Strategic Management and Organisation Development (OD) consulting firm dated February 2014. The report is a detailed assessment which includes a profile of TOPP and its stakeholders, assessment methodology, sampling, identification of positive and negative social impacts and mitigation of the identified impacts. The direct social impacts observed and/or anticipated include the following:</p> <ol style="list-style-type: none"> <li>1. Loss of farmlands and NTFP collection areas</li> <li>2. Influx plantation workers and its implications</li> <li>3. Exposure of constituents and local communities to health risk</li> <li>4. Impacts on public facilities (e.g. public structures)</li> <li>5. Impacts on quality and quantity water from rivers and streams</li> <li>6. Negative impacts of oil palm plantation development on food security of the area.</li> <li>7. Planting oil palm in social and environmental conservation areas.</li> </ol> <p>6.1.2: There is evidence of stakeholders' participation during the assessment as observed in the list of participants and record of input from stakeholders in the SIA. The sampling methodology adopted was sound and adequate for the SIA. The respondents sampled in the SIA are from 8 communities totaling 200 persons, (155 male and 45 female). In addition, 45 smallholders from two communities (Hemang and Mampong) and 201 outgrowers from seven communities were sampled. Internal stakeholders such as the Industrial and Commercial Workers' Union (ICU) and General Agricultural Workers' Union (GAWU) local union executives, Contractors Association and employees from various divisions were interviewed in this study. Structured questionnaires and focus group interviews were used to elicit information from these respondents.</p> <p>6.1.3: There is an Annual Review entitled Monitoring Impacts of TOPP Operations in Their Operational Areas – Revised Edition May 2017 for mitigation and monitoring of identified social impacts. This document is renewed on an annual basis. The document is based on a timetable outlined as follows:</p>	<p><b>Compliance status:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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<p>1. Indicator 2. Description of Impact 3. Date sources 4. Date for implementation 5. Responsibility 6. Limitation</p> <p>For example, one description of impacts includes the proportion of workforce that is dependant on TOPP operations. It was identified that part of the limitation as being the difficulty in defining the threshold at which a community can be said to be "highly dependant" on TOPP. TOPP will continue to offer employment opportunities to deserving local indigenous population.</p> <p>6.1.4: There is a SOP for the Review of Social Impact Mitigation, Management and Enhancement Plan and HCV. The review of the social impact mitigation, management and enhancement plan and HCV is conducted on an annual basis, usually by the end of every year. The SOP also states that a participatory stakeholder review of issues involved in the assessment (SIA and HCV) will be done with affected persons, involving the stakeholders involved in the issues raised during the assessments (HCV and SIA). In addition, monthly and quarterly reports for the monitoring indicators for the assessments are also submitted. Evidence of implementation of the SOP for the review of the Social Impact Mitigation, Management and Enhancement Plan is as follows:</p> <ul style="list-style-type: none"> <li>- Two separate meetings were held between TOPP management and the Chiefs and community representatives for Twifo traditional areas (Mampong and Hemang) on 20 September 2016 at TOPP conference room. Based on these meetings, revenue sharing agreements were entered into between TOPP and Twifo Hemang and Twifo Mampong Traditional Councils, both dated 20 September 2016. Among the terms agreed upon include 50% revenue sharing of net proceeds on a quarterly basis. This money would be used for community development as evidenced from Twifo Hemang Traditional Council meeting minutes dated 15 May 2017, where proceeds from the revenue sharing was used to build 20 seated water closet toilets, 8 washrooms, and 4 urinals.</li> <li>- Request seeking support to grade and reshape roads by Twifo Mampong Traditional Council in a meeting dated 17 January 2017. The company responded in writing on 14 March 2017 confirming that 21.2km of roads within the communities of Mampong, Hemang and Ntafrewaso have been reshaped.</li> </ul> <p>6.1.5 The SIA and its Social Impact Management Plan involved the Scheme Smallholders (SHS). This was confirmed in an interview with the smallholder executives on 22 July 2017.</p>	
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**Criterion 6.2: There are open and transparent methods for communication and consultation between growers and/or millers, local communities and other affected or interested parties.**

<p><b>Findings:</b></p> <p>6.2.1 There is a documented Procedure for Communication revised in January 2017 which emphasises on the company's commitment to open and transparent methods for communication and consultation between TOPP and local community and other affected or interested parties. The communications procedure was developed to provide a course for addressing communications from management to stakeholders and vice-versa on:</p> <ul style="list-style-type: none"> <li>▪ Environmental Management Issues</li> <li>▪ Health and Safety Measures</li> <li>▪ Code of Business Principles issues (COBP)</li> <li>▪ Company policies</li> <li>▪ Organizational Strategies</li> </ul>	<p><b>Compliance status:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                  NCR No.: -</p>
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**Twifo Ntafrewaso, Cape Coast, Ghana**

- Financial status
- Standard of Operations

6.2.2: There is a nominated management official responsible for these issue, namely the Human Resources Business Partner, who was appointed on 14 January 2014 (Mr Phanuel S. Sokro), and remains so as of the date of this audit.

6.2.3: A list of stakeholders, records of all communication, including confirmation of receipt and that efforts are made to ensure understanding by affected parties, and records of actions taken in response to input from stakeholders are maintained:

- The list of stakeholders includes statutory/government bodies, local communities/native people, workers' organisations, trade unions, smallholders, outgrowers, independent suppliers of materials and services (e.g. contractors, vendors, traders etc.), others (schools, hospitals etc.) complete with contact name, telephone, email and address.
- Training on SOP on EFB application dated 12 June 2017 which was attended by 65 pax to educate smallholder workers on the SOP on EFB application which included procedures for off-loading, spreading and applying EFB in the field.
- Refresher training for sprayers/chemical handlers (areas pertaining to chemical handling) for smallholders' workers carried out on 23 March 2017 which was attended by 18 pax.
- Training on EFB application SOP on 12 June 2017 for TOPP own workers at Mampong Estate which was attended by 42 pax. The training covered topics on procedure for off-loading, spreading and applying EFB in the field.
- Evidence of dissemination of company policies to the stakeholders as per letter from TOPP to Oseadeeyo Kwesi Kennin IV, Paramount Chief of Atti-Morkwa Traditional Council titled, 'Stakeholder Policy Documents' dated 13 June 2017 which attached the following company policies: Human Rights Policy, Reproductive Right of Women Policy, Community and Social Responsibility Policy, Sexual Harassment Policy, Procedure for Consultation, Procedure for Communication, Grievance Handling Procedure and Negotiation Procedure. Proof of despatch and receipt is evident from a document titled, 'Dispatch of Stakeholder Documents' dated 16 June 2017 which includes the date, name of stakeholders, and signature of recipients.
- Twifo Smallholders Farmers Association meeting dated 14 September 2016, which was confirmed by the smallholder executives during an interview on 21 July 2017.
- Procedure for Communication established by TOPP is also applicable to smallholders to facilitate regular communications and consultations with the smallholders. An interview with the smallholder executives on 21 July 2017 confirms that TOPP regularly disseminates information relevant to the smallholder executives.

**Criterion 6.3: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all parties.**

**Findings:**

6.3.1 TOPP has a grievance mechanism which is documented, i.e. the TOPP Grievance Handling Procedure revised in January 2017 which outlines TOPP's commitment to developing and maintaining an effective, timely, fair and equitable grievance handling procedure which is easily accessible to all complainants or parties. According to the policy, the grievance mechanism is divided into two, internal and external. The general framework of the TOPP's grievance mechanism is as follows:

- The complainant or any respondent will not be victimised or discriminated against.

**Compliance status:**

Yes  No

NCR No.: -

- The complainant has an opportunity to formally present his/her case and each party to a grievance may be accompanied and assisted by a support person at relevant meetings;
- A full explanation in writing for decisions and actions taken as part of the process will be provided if so requested by the complainant or respondent.
- Where the internal or external grievance handling or appeal process results in a decision that supports the complainant, the Company will immediately implement any decision and/or corrective and preventive action required and advise the complainant of the outcome.

There is also a standard operating procedure titled, 'Negotiation Procedures' reviewed on January 2017 for addressing disputes that may arise from any of the stakeholders. The procedure showcases TOPP's commitment to ensuring that all issues relating Expansion, Boundary, Unlawful Residence and Social are amicably dealt with through negotiation procedures.

According to the Grievance Handling Procedure, internal disputes shall be subjected to the grievance handling procedures as stipulated in the employee's Collective Bargaining Agreement (CBA). An employee is encouraged to seek timely redress from his/her immediate superior or management representative. For a unionised worker, there is a Joint Consultative Committee (Standard Negotiation Committee) with the Local Union Executives which discusses grievances put forth by union executives. If the issue is not resolved, the Local Union Executive member shall refer the case to the Local Union Secretary who shall seek redress from the appropriate Departmental Head of the Company. Should an agreement still not be reached, the complaint should be put in writing and referred to the Human Resource Business Partner (HRBP) and the Regional Industrial Relations Officer to the Union for settlement within one week. Failure to reach an agreement necessitates the issue to be referred to the Joint Standing Negotiating Committee for settlement as stated in Article XXXV of the Company's Collective Bargaining Agreement (CBA).

TOPP management also conducts a periodical employee briefing which is a communication platform for the TOPP management to convey company policies and updates but also functions as a platform titled, 'Safety Talk Minutes-HR Department' Training on Company Policies and Procedures Purpose: To educate the workforce on company policies and procedures. Each policy was thoroughly read and explained by the Human Resource Officer.

For external stakeholders, the complaint is first directed at line managers of Human Resource Business Partner. If the issue is not resolved, then the affected party can proceed to submit a grievance in writing to the Management within 5 working days of which receipt of the grievance will be acknowledged in writing. The grievance handling process will commence within three (3) working days of the receipt of the formal grievance. A written report shall be provided to the complainant on the steps taken to address the grievance, including reasons for the decision. If a complainant is not satisfied with the outcome of the settlement, an appeal can be made to the Board of Directors (BOD) of the Company within ten (10) working days of the receipt of the outcome. The BOD will appoint an appropriate person or committee to investigate the complaint. In the event that the complainant is still dissatisfied with the outcome, redress can be sought from the National Labour Commission of Ghana. An example of implementation of the grievance mechanism is as follows:

- Letter from Arise FM, dated 2 June 2017 which requested TOPP to address issues raised by Abodwese community members. The letter was received by TOPP on 5 June 2017. The issues were:
  - TOPP security guards deny community members gate entrance when they are sending sick relatives at night; and
  - TOPP employ teenagers of school-going age.

On 5<sup>th</sup> June 2017, the Complaint Form was filled up with details of the com-

plaints. On 7<sup>th</sup> June 2017, TOPP representatives attended the forum to discuss the complaints raised by the local community. The responses given by TOPP adequately and sufficiently addressed the issues, namely:

- TOPP had never employed anyone below the age of 18.
- That due to robbery and thefts, gate entries are not allowed after 9.00PM. However, in unique cases, TOPP Management telephone numbers have been given to community Chiefs and Elders to contact in case of emergencies to assist with gate entrance.

The Complaint Form was signed off by the complainant, and TOPP representative and duly witnessed.

The Smallholders Association also has a copy of the Company's Grievance Mechanism, which is extended to the Chairperson of the Twifo Smallholder Farmers' Association together with TOPP's Stakeholder Policy Documents. The documents were received by the Chairperson on 22 June 2017, where the Chairperson is required to share the documents with the Association members and to bring to TOPP's attention any concerns that need to be addressed.

There are quarterly meetings between managers and the Smallholder Association (and all 254 farmers), on issues related to the scheme smallholdings such as change of next of kin or beneficiary, ground rent, issues on grader, payment of dues, field standard, etc. Records of meetings were sighted as follows, which were attended by Smallholders Project Manager, and Farmer Executives:

- a. 20 October 2016 which discussed was identification of an original tenant; and
- b. 31 March 2017 which discussed change of next of kin or beneficiary, 2016 Ground Rent, issues on the grader, payment of dues, etc. This meeting also recorded that replanting may happen in 2018 depending on availability of investors.

This dispute resolution mechanism has been established through open and consensual agreements with smallholders. As determined in the Tenancy Agreement signed between TOPP and the smallholders in November 2015, any dispute that cannot be resolved, the same shall be referred to Alternative Dispute Resolution.

**Criterion 6.4: Any negotiations concerning compensation for loss of legal or customary rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.**

**Findings:**

6.4.1 TOPP has a Compensation Policy and Procedures which was revised in January 2017. This Policy is a guide to compensation for any key damage to any property or the acquisition and use of land that leads to the loss of crop and other interests in properties. Additionally, TOPP also has a Procedure For Identifying Legal And Customary Rights Of Land, Property, Cultural Identity And Identification Of People Entitled To Compensation which was also revised in January 2017. This is a procedure to identify legal and customary ownership of a property or cultural identity that may exist in its operational area and are affected or could potentially be affected by TOPP operations.

6.4.2: The procedure is a guide to identify people with legal and customary rights of ownership of land who are entitled to compensation in the case of land acquisition, to have contract with in the case of outgrower/smallholder scheme, damage properties (cocoa trees, buildings, palm trees etc.) and cultural identity in accordance with FPIC principles. The procedure also takes into account the involvement of women and youths in community discussions.

6.4.3: Evidence of implementation of the compensation policy is as follows:

- Payment of compensation for uprooted palm trees in 2007 and 2010 be-

**Compliance status:**

Yes  No

NCR No.: -

See *observation no. 11 (year 2015) in Section 3.3*



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longing to smallholders as a result of road expansion and electrification project by the government of Ghana. Compensation was paid in September 2015 based on the number of uprooted trees, where the value for each tree was determined by the Land Valuation Board (7.11 cedis per oil palm tree). Sample of payment proof was seen for Yaa Mbrah who received her payment of Cedi 135.09 on 22 September 2015 for 19 uprooted trees.

**Criterion 6.5: Pay and conditions for employees and for employees of contractors always meet at least legal or industry minimum standards and are sufficient to provide decent living wages.**

**Findings:**  
 6.5.1& 6.5.2: TOPP maintains documented contracts for permanent staff, both senior (management level) and junior staff as well as non-permanent staff, i.e. third party contract and casual workers employed by outsourced contractors. Documented evidence of a third party contract worker's employment contract is evident from the individuals contracts sighted for the following workers, namely:

- a. Justice Aidoo (General Worker) employed by Alex Antwi Enterprise;
- b. John Nti (General Worker) employed by Soobod Enterprise;
- c. Ernest Mensah (Harvester) employed by John Coffie.

The contract is designed by TOPP on behalf of contract managers to standardise all contracts for contract (casual) workers belonging to third party contractors. Their contracts are for one-year. All contracts are signed by the direct employer with the workers' signatures on their respective contracts. The contracts clearly stipulate a daily wage which is above the National Minimum Wage of Ghana (GH¢8.80/day). The contracts also stipulate the need for the contract worker to comply with waste reduction/elimination, continuous improvement, use of best practice, compliance with all legislations, commitment to transparency etc. Statutory deductions such as contributions to the Social Security and National Insurance Trust (SSNIT) by the employer (13% of basic pay), employee contribution of 5.5%, requirement that the employee keeps at all times a valid National Health Insurance (NHIS) card, benefits such as Group Personal Accident Insurance coverage are all stipulated in the contract. The provision of Personal Protective Equipment or Personal Protective Clothing by TOPP is also included in the contract. Explanation of the terms of the contract was given by TOPP in local language, attended by the contract heads and the workers. Evidence of the briefings were noted in the following documents:

- a. On 29 June 2017 for smallholders' workers, attended by 65 workers;
- b. On 29 June 2017 for workers at Mampong Division, attended by 60 workers.

TOPP's permanent staff can be divided into two categories, namely management and non-management. Terms of employment for these permanent staff are detailed out in the Human Resource Policies, Terms and Conditions of Service for Managers, Assistant Managers & Supervisors of Unilever Ghana Limited and Associated Businesses (for management staff) and the Collective Agreement (for non-management staff) where their terms of employment are detailed out, such as terms on working hours & days, terms on overtime work and terms on annual and medical leave day entitlement and etc. Their appointments were made via the issuance of Appointment Letters signed by the Human Resource Manager. Two examples of letters of appointment for junior permanent workers were sighted as follows:

- a. Michael Odoom (Motor Grader Operator) dated 29 January 2014;
- b. Nana Ama Amoah (Dispenser Assistant) dated 27 February 2014;
- c. Beatrice Donkor (Accounts Assistant) dated 2 December 2013.

The appointment letters state that the employee contributes 10% of his salary

**Compliance status:**  
 Yes  No

**NCR No. 2015-06 of 10:**  
 There are overgrown weeds within the crop cultivation area belonging to residents of the Mill Village which is potential breeding ground for mosquitoes and other pests.

See observation no. 12 and 13 (year 2015) and observation no. 5 and 6 (year 2017) in Section 3.3

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whilst the company contributes 5% to the provident fund scheme, which is a statutory deduction. Other statutory deductions include income tax and SSNIT (5% employee contribution and 13% employer contribution). In addition, the appointment letter states that the employee is bound by the Collective Bargaining Agreement (CBA) between the ICU and TOPP and will serve six months' probation.

For unionised workers, i.e. permanent junior staff who are members of either the ICU or GAWU local union, there is a collective bargaining agreement which detail out payments and conditions of employment i.e. working hours, deductions, overtime, sickness, holiday entitlement, and maternity leave, reasons for dismissal, period of notice, housing condition and other welfare issues. The documents are available in English, but the briefing on the contents were carried out in the local dialect. The collective bargaining agreement is reviewed once in three years with an annual salary review.

During interviews on 22 July 2017 with the permanent junior staff/workers, it was confirmed that the workers understood the content of agreement and that TOPP is implementing the agreement in a consistent manner. Note that contract and casual workers are yet to be unionized due to reluctance on the part of contract workers to register with the local union.

Appointment letter for senior permanent staff were also sighted, namely that of Phanael Senyo Sokro who was appointed as the Human Resource Business Partner dated via letter of appointment dated 18 April 2012. The employment terms and conditions for senior permanent staff is as per the booklet titled, "Human Resource Policies, Terms and Conditions of Service for Managers, Assistant Managers & Supervisors of Unilever Ghana Limited and Associated Businesses" which is currently still in force. The appointment letters for senior staff detail out the salary, allowance, e.g. yearly fuel allocation of 1,820 litres of petrol, provision of annual bonus (depending on performance), Local Management Benefit (Accommodation), SSF (5.5% employee and 13% employer's contribution), Provident Fund (7.5% employee and 7.5% employer's contribution), free medical treatment as per the Company Conditions of Service (CoS) at the company's clinic, treatment of employee's family: spouse and children (outside medical services contribution of GH¢ 600/year) for 4 registered children below 18yrs (up to 24 yrs if in school, not married and not working), non-smoking clause, leave entitlement, transfer, transport, safety, business ethics and termination clause (resignation).

The benefits which accrue to the workers are full absorption of 5% employees' contribution by the company (company pays 18.5% to SSNIT, the company pays full premium for NHIS (GH¢ 4 per year) for their permanent staff, accommodation (depending on availability), free clean water supply, medical facility, schools (from crèche, kindergarten, KG to Junior High School, JHS), quarterly distribution of one gallon of palm oil to each contract worker and a scholarship scheme for wards of employees. Maternity leave entitlement for women is three months and in addition, while nursing mothers are entitled to come one hour late to work within three months after the completion of maternity leave. Paternity leave entitlement is 10 days from the actual birth of the baby. Benefits to contract workers: 1 gallon of palm oil every three months and a hamper during Christmas. The best worker is given a reward by their respective contract managers: television, refrigerator, mattresses. Chemical workers are given two soaps weekly. Factory workers are given 4 soaps monthly.

Workers are given productivity bonus according to their work performance. The incentive rates for employees are updated and communicated to the employees (contract and permanent), as evident from the following memorandums:

- a. Circular dated 15 December 2016 titled Payment of Productivity Bonus For 2016;
- b. Memorandum dated 21 December 2016 titled Productivity Bonus for 2016 – Contract Employees;

- c. Memorandum dated 18 July 2017 titled Payment Incentive /Productive Allowance (for July 2017).

There are also pay slips for each employee. Workers' pay slips are based on the check-roll which is filled in by the respective supervisors of the workers whereas staff have a fixed monthly salary, the amount is stated in the employment contract. Workers work eight hours a day for 5 days a week. The audit team confirms that permanent workers do not work on public holidays and weekends days and that the overtime working hours and payments are in accordance with the Labour Act, Act 651 (2003).

The audit team conducted random checks on workers' payslips for June 2017 dated 21 July 2017 for the following workers:

- a. Sigah Francis (4069)
- b. Amuzu Andrews (4028)
- c. Owusu James (3866)

Based on a review of these payslips, payments are detailed out in a transparent manner. Details pertaining to income such as basic salary, leave claim, rent subsidy, night shift allowance and overtime working days are clearly stated on payslips. Mill workers have other incentives such as mill premium, heat/hazard allowance and height allowance. Deductions are also clearly stated on the payslips. Apart from statutory deductions as per Section 70 of the Labour Act, Act 651 (2003) such as SSNIT, income tax and provident fund, other deductions observed in the payslip are union dues (for unionised workers only, 2% of basic salary), leave contribution (15% as a savings incentive to be redeemed when an employee goes on holiday), funeral contribution, electricity charges and wherever applicable co-operative Credit Union dues, motorbike loan, child education policy-credit union etc. The audit team confirms that the deductions are done with written consent from the employees. The audit team also confirms that all permanent staff, both senior and junior are insured as per the Workmen's Compensation Act 1987.

There are several ways whereby TOPP regulates contract managers in terms of complying with relevant legislation related to employment, especially the Labour Act, Act 651 (2003), Labour Regulations, LI 1833 (2007) and the Social Security Law, PNDCL 247 (1991) with special attention to statutory deductions such as SSNIT. There are written agreements between TOPP and contractors (contract managers). Two sample agreements were sighted:

- a. 'Article of Agreement For Field Maintenance and Harvesting' between TOPP and Samuel Mossi 1 January 2017.
- b. 'Article of Agreement for Field Maintenance and Harvesting' between TOPP and Francis Nortey dated 1 January 2017.

The contracts clearly stipulate the obligations of the contractors to register his staff with the Social Security and National Insurance Trust (SSNIT). According to the contract, "The Contractor shall make statutory payments for Social Security Fund (SSF) and taxes, i.e. 13.5% on the basic payment on Contractor's contribution to the SSF of his employees and 5% as Employees' contribution to SSF.

The contracts between TOPP and the contract managers also explicitly spell out other relevant obligations the contractor has towards the employees in keeping with Ghanaian legislation such as:

1. The contractor is solely responsible for his employees, subcontractor or subcontractor's employees Social Security Fund Contribution, Tax, Workmen Compensation and other insurance claims against injuries on accident.
2. The company will issue to the contractor a copy of the company's regulations on safety, health and the enforcement, the Company's Code of Business Principles and the Company's rules and regulations for the Services.
3. The contractor is to comply with all conditions pertaining to child labour.

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The contract workers are aware of their payment rates and legal deductions, i.e. SSNIT. The contract between the contract managers and their workers do not stipulate the working hours, leave, off day and overtime entitlement. In addition, there is no clear mechanism to monitor overtime and leave entitlement amongst the contract workers. These issues were collectively raised as a negative observation. *Note: However, it could not be verified if the workers were casual workers or otherwise.*

6.5.3. Site visit by the audit team to the Mill Village on 21 July 2017 confirmed that the housing is generally well-maintained, despite the age of the building. Interviews with the housing community reveal that the housing facility is adequate and that communal clean-ups are conducted periodically. Documented evidence for the periodical monitoring of workers' housing are as follows:

- Safety talk was held on 21 May 2017 for all mil/artisan quarters residents which covers effective housekeeping and general concerns of the workers which was led by SHEQ Supervisor, Vincent Gyekye-Hooper.
- TOPP Domestic Waste Collection Schedule for TOPP Residence. Domestic Waste Collection (Monthly) schedule for Gyaman Junction, Mill Village/Artisan/Transit Residence and Mampong/Ntafrewaso Estate.
- Monthly Hazard Spotting carried out by individual workers which is later compiled into the Hazard Spotting Report. One sample sighted was Hazard Spotting For April 2017 which contained description of hazards, location, recommended action, expected date of completion and the Action Owner.
- Monthly Behavioural Safety & Inspection Form filled up by management staff. One sample sighted was that by Francis K. Yeboah for February 2017.

During the previous Certification Audit in 2015, the audit team observed that there are overgrown weeds within the crop cultivation area belonging to residents of the Mill Village which is potential breeding ground for mosquitoes and other pests. This was raised as a Minor non-conformity. A visit to the same site on 21 July 2017 during the re-audit confirms that there is no overgrown weeds and that the area surrounding the Mill Village is generally well maintained.

A negative observation was also raised in the Certification Audit in 2015, where it was noted that the company must ensure that the number of people to a room in the housing, sanitary conditions and other housing conditions do not contradict the terms and conditions as stipulated in the Rules for Resident in Residential Area of the Republic of Ghana (dated 12 December 2014) between the company and the Government of Ghana (via the Land Commission) and other relevant legislation. Due to the absence of a national legislation on workers' minimum housing and sanitation standards, this was raised a negative observation. Interviews with the housing community conducted on 21 July 2017 during re-audit confirm that there is no over-crowding in the houses, and that the sanitary and housing conditions are being looked into for improvement. For example, an incinerator has been placed near the public toilets to incinerate used toilet paper.

6.5.4: Interviews with the workers and TOPP executives on 22 July 2017 confirm that TOPP is located close to Twifo town, and therefore workers procure affordable food directly from town.

**Criterion 6.6: The employer respects the right of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.**

**Findings:**

6.6.1: There is a public statement on freedom of association in English as seen from a memo dated 3 January 2017 from the Business Development Manager to all sectional heads, all notice boards titled, 'Freedom of Association'. The statement says that "every worker of TOPP regardless of being permanent or temporal

**Compliance status:**

Yes  No

NCR No.: -

has the right to form or join any association of his or her choice for the promotion and protection of the worker's economic and social interest". Interview on 21 July 2017 with the ICU Union Chairman confirm that workers are aware that TOPP upholds Freedom of Association in accordance with Ghana's Labour Legislations and the Labour Act, 2003 (Act 651). The unionised workers are junior permanent staff. There are two workers' unions at TOPP. The Industrial and Commercial Workers' Union (ICU) established on 13 September 2011 holds the certificate of bargaining since they have more members compared to the General Agricultural Workers' Union (GAWU).

Nonetheless, the ICU also represents workers who are members of the General Agricultural Workers' Union (GAWU), established much earlier in 1977 and any benefits which accrue to unionised workers are disseminated to all unionised workers. It was also observed that there is a general reluctance on the part of the contract workers to join the unions, and one of the reasons is due to the 2% salary deduction payable for union dues.

6.6.2 The audit team confirms that the HRM and ICU Local Union Executives have regular meetings. Minutes of meeting between TOPP Management and Local Union Executives were sighted dated 26 May 2017, 8 June 2017 and 5 July 2017.

Documented evidence of communication and negotiations (see pictures) between TOPP and local union executives are as follows:

- Letter from Industrial and Commercial Workers' Union to TOPP titled, 'Wage Re-Opener Negotiations' dated 28 April 2014 (ref: IRD/TOPP/V.2/14) informing TOPP that a salary review is due in accordance with Article V(b) of the Collective Agreement between Management and the Union (ICU-Ghana), proposing a Standing Negotiating Committee meeting.

**Criterion 6.7: Children are not employed or exploited.**

**Findings:**

There is documented evidence that the minimum age requirement is met. Random checks of staff and workers' employment contracts and personal details at TOPP office as well as on-site checks on 21 July 2017 demonstrate compliance to the minimum age requirement of Ghana, i.e. 15 years, as per Children's Act, Act 560, 1998. Moreover, TOPP has a Code of Conduct on Child Labour dated January 2017 signed by the general manager which clearly stipulates that children under the age of 15 are not permitted to work in the estate. The Code of Conduct on Child Labour states that "TOPP shall expect its contractors, subcontractors, smallholders, outgrowers and suppliers involved in the production and/or distribution of products or services for TOPP to:

- Fully respect the legal minimum ages of 15 years for non-hazardous work and 18 years for work considered hazardous/harmful to health;
- Take special care to avoid hiring children in hazardous and night work; and
- Ensure that children of 15 or more years are hired only to work during weekends and school holidays and only for the following task: picking loose fruits, checking and top weeding."

In terms of monitoring the implementation of this Code of Conduct, TOPP's contractors, subcontractors, smallholders, outgrowers and suppliers shall:

- Provide TOPP with any relevant information concerning their operations, upon request;
- Permit inspection at any time of their workplaces and operations by approved inspectors.
- Maintain records of the name, age, hours worked and wages paid in relation to each worker and making these available to approved inspectors upon request.

**Compliance status:**

Yes  No

NCR No.: -



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The clause requiring full compliance on the part of the contract managers (contractors) with the Code of Conduct on Child Labour is part of the standard contract. This is evident in the Article of Agreement for Field Maintenance and Harvesting dated 1 January 2017 TOPP and Samuel Mossi. Clause 4 (iv) of the Agreement state that "The Contractor shall not use child labour in performing any of its obligations and duties under this Agreement".

Socialisation was done to Ntafrewaso Division workers via briefing on 22 May 2017 entitled Code of Conduct on Child Labour which was attended by 46 workers.

**Criterion 6.8: Any form of discrimination based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age, is prohibited.**

**Findings:**

There is an equal opportunity policy, updated on January 2017 and signed by the Business Development Manager. The policy declares that TOPP supports the principles of fairness and non-discrimination, and aims to treat individuals with dignity and respect, free from unlawful and unethical discrimination. In particular, it aims not to discriminate on gender, race, or ethnic origin, disability, sexual orientation, age, or faith, but to build a global and able workforce that is based on meritocracy. Policy mechanism covers:

- Job vacancy advertising
- Recruitment and Selection
- Training, career development and conditions of service.
- Personnel records

According to information from the workers, it was confirmed that workers come from different regions and towns in Ghana comprised those of different religions. TOPP ensures that there is no discrimination in the recruitment and employment of workers employed to service smallholders. TOPP can demonstrate that the allocation of smallholdings or recruiting of smallholders was not in a discriminatory way. TOPP demonstrates that women and local people and minorities participate in negotiating processes.

**Compliance status:**

Yes  No

NCR No.: -

**Criterion 6.9: There is no harassment or abuse in the work place, and reproductive rights are protected.**

**Findings:**

6.9.1 There is a TOPP Sexual Harassment Policy revised in January 2017 designed to protect all employees from sexual harassment. This policy encourages the reporting to HRM of all incidents of sexual harassment experienced by any individual regardless of gender or age as a result of his or her work with the company. The policy showcases TOPP's commitment to providing a workplace that is free from sexual harassment. It includes a procedure for resolving grievances pertaining to sexual harassment. Evidence of the policy communicated to all levels of workforce and stakeholders can be seen from records of the following:

- Training Workshop on Gender Sensitive Ethical Practice in the Workplace carried out on 21<sup>st</sup> to 22<sup>nd</sup> June 2017.
- Talk on Sexual & Reproductive Health talk held on 7 March 2017 attended by approximately 90 workers.
- Talk on Children's Rights held on 27 March 2017 attended by 69 pax.
- Talk on Sexual and Reproductive Health held on 11 March 2017 attended by 37 workers.
- Evidence of dissemination of company policies to the stakeholders as per a letter from TOPP dated 13 June 2017 to the Chairman, Oil Palm Outgrowers Association, Twiso Praso, Chairperson of Twifo Smallholders Farmers'

**Compliance status:**

Yes  No

**NCR No. 2015-07 of 10:**

An interview with the scheme smallholder executives reveals that the scheme managers have not adequately disseminated the sexual harassment and reproductive rights policy to the SS.

See observation no. 14 and 15 (year 2015) in Section 3.3

Associaiton, Twifo Mampong, and to Oseadeeyo Kwesi Kennin IV, Twifo Atti-Morwkwa.

6.9.2: TOPP has a Reproductive Right of Women Policy (revised in January 2017) and signed by the Business Development Manager. In addition, to support the reproductive rights policy, TOPP also has another policy titled, 'Pregnant And Lactating Mothers And Agro-Chemicals Usage Policy' revised in January 2017 and also signed by the Business Development Manager which showcases TOPP's commitment to provide a conducive working environment for women. The policy states that the "company will not tolerate the use of pregnant and breastfeeding mothers to go near agro chemicals to undertake any operations on its premises". A negative observation was raised in the previous surveillance audit as where there was a need for training for the gender committee in order to meet the objectives of the gender and reproductive rights policy. During the re-audit, records of training was sighted. On 21 and 2 June 2017, a training workshop on Gender Sensitive Ethical Practice in the Workplace was held. It was carried out by the Centre for Gender Research, Advocacy and Documentation (CEGRAD), University of Cape Coast. 1 participants comprising sic women and six men attended the workshop. The goal of the workshop was to sensitise and build the capacity of the Gender Committee members in identifying and addressing gender issues arising in the operation and service delivery of the Company.

6.9.3: There is also a document titled, 'TOPP: Grievance Mechanism for Gender Committee' which is essentially a mechanism to enforce and implement the sexual harassment and reproductive rights policies. In the previous surveillance audit, a negative observation was raised where the grievance mechanism does not include the clause for anonymity. A review of the document dated August 2015 contains sufficient provision of confidentiality with the inclusion of a provision stating that the grievance process would be "conducted with the needed confidentiality to the extent permitted by law so as to protect the integrity and confidence of the victims and also to prevent any embarrassment."

To facilitate the implementation of this policy, there is a gender committee appointed, as sighted from a letter from TOPP titled, 'Appointment As a Gender Committee Member' dated 3 June 2014. The gender committee was established to champion all gender issues, ensure equality and protect employees against any form of discrimination as part of the RSPO requirement. The committee comprises eight members. The gender committee has the following responsibilities to:

- To maintain an update record of all employees on gender basis
- To promote gender equality among all employees
- To protect employees against any form of discrimination
- To monitor and advise on the effectiveness and implementation of Management's policies and procedures in relation to employees.
- To consider and make recommendations to Management on issues relating to recruitment, promotion and intention.
- To provide counselling and support to victims of sexual harassment and all forms of violence.
- To provide counselling and guidance to people in specific social and family challenges especially women and children.
- To design and erect sign posts that will re-enforce the campaign and educate employees of issues of sexual harassment and violence against women and their reproductive rights.
- To consider any other issues that may be of interest to the Committee

Interviews with the local Union Chairman (Industrial Commercial Union), Asare Bediako on 22 July 2017 confirmed that the policy is understood by the junior employees. The policy and its grievance mechanism are publicly available and posted on the notice board at the office and have been communicated during muster call to all employees. The names and telephone numbers of gender committee

members (Chairman, Secretary and members) are posted on the notice board for easy access to the employees and relevant stakeholder.

There is adequate documentation which demonstrates that the sexual harassment policy is being implemented. These documents also demonstrate monitoring measures such as follow-up community visits to monitor progress in implementing the policy via safety talks, trainings, and workshop.

6.9 Scheme Smallholders: During the Certification Audit conducted in 2015, a Minor non-conformity was raised where an interview with the scheme smallholder executives on 5 August 2015, it revealed that the scheme managers have not adequately disseminated the sexual harassment and reproductive rights policy to the Scheme Smallholders. However, during the re-audit, interview held with Scheme Smallholders Executives on 21 July 2017 confirmed that sexual harassment and reproductive rights policies have been adequately disseminated to the scheme smallholders via cover letter dated 13 June 2017, and received by the Chairperson of the Twifo Smallholders Farmers' Association, Twifo Mampong.

**Criterion 6.10: Growers and millers deal fairly and transparently with smallholders and other local businesses.**

**Findings:**

6.10.1 & 6.10.2: TOPP's commitment to fair pricing is demonstrated through its pricing formula developed and adopted for use from the Ghana Oil Palm Development Association (GOPDA) which states that:

1. 10% of the Crude Palm Oil (CPO) price per ton is payable per ton of FFB
2. The CPO price taken from the Public Ledger on the last working day of the month and used for the ensuring month.
3. The inter-bank exchange rate is applied.

Current and past prices paid for FFB are publicly available.

6.10.3: TOPP has a Purchasing Policy dated January 2017 which is a Standing instruction for purchasing and sales procedures for TOPP. Evidence of implementation of the policy in line with this criterion are written agreements between TOPP and contractors (contract managers) and suppliers:

- Contract titled, 'Article of Agreement For Field Maintenance and Harvesting' dated 1 January 2017. The terms of references of the contract is clearly stated. Contract includes job description, safety requirements and obligations of contractor in line with the Labour Act 2003 (Act 651).
- Contract between TOPP and FFB transporter, Christopher Kakari Baidoo dated 1 January 2017 for the provision of transportation services. The contract clearly states the obligations of the parties, the amount payable under the agreement, the terms of payment, termination clause, settlement of dispute, etc.

Interviews with the smallholders on 21 July 2017 confirm that they understand the contractual agreement they enter into, and that contracts are fair, legal and transparent. They also confirm that TOPP determines the rates in consultation with the contractors/suppliers.

6.10.4: Interviews with smallholders on 21 July 2017 confirm that payments are made in a timely manner, i.e. between the 10<sup>th</sup> to 15<sup>th</sup> of every month. Payment is made into their respective bank accounts, and is based on the amount of FFB supplied. For contractors who supply manpower, payments to them are made on the 7<sup>th</sup> of the following month. For FFB suppliers, the payment is based on the waybill issued each time FFB is delivered to the Mill. The waybills are collated at the end of every month and the total weight of FFB is multiplied with the agreed rate of FFB.

**Compliance status:**

Yes  No

NCR No.: -

*See observation no. 16 (year 2015) in Section 3.3*

The price of the FFB is determined by the Top Management and Farmers Consultative Committee comprising Executives of Smallholders Association, outgrowers and TOPP Management. Meetings are held yearly to determine the FFB price.

As for smallholders, there is an 'Agreement to Sell Fresh Fruit Bunches to the Project Management between the TSOPP'; an example of which was sighted for Samuel Kwame Agyei dated 25 May 1987. The agreement details out the following:

- The standard of FFB ripeness and the intervals of harvesting rounds will be prescribed by the Project Manager
- The Project Manager will decide the FFB collection points in each Smallholding
- The Project Management and the Smallholder will agree on the weight before the FFB is loaded onto the vehicle.
- The Project Management will negotiate the price of FFB with TOPP in the month it is to be sold.
- The Smallholders Association will be responsible for distributing the oil (or proceeds from the sale of the oil) according to the proportion of FFB supplied by each Smallholder.
- The Project Management will pay the Smallholder in cash or any cheque to his bank account the proceeds from the sale of FFB to TOPP less the following charges: land rent, development surcharge, income tax (if applicable), project management administrative expenses (deducted on a % basis).
- Payments made to the Smallholders on the weight recorded by the TOPP Central Mill weighbridge. The FFB weight recorded in the field will be used as a basis to calculate the crop of each Smallholder once the weigh bridge records have been received.

There is also a Tenancy Agreement between Twifo Oil Palm Plantations Ltd. Smallholder Project and the Smallholder Farmers dated 30 November 2015 for Kojo Baffoe stating:

- Approximately 4ha.per smallholder under the supervision and direction of and provision of technical and managerial services by the 'Project' management.
- Tenancy shall be for 45 years and terminable by either party by not less than 6 months' notice in writing.
- The tenant shall pay a monthly rent equivalent to that payable by the Company to the Government by two half yearly payments
- To sell all FFB to TOPP.
- Cost of farming inputs supplied by the Project Management

Proof of transparency in FFB weighing is seen through the farmers' delivery of FFB to TOPP which details out the following: year of planting, village, name of smallholder, farmer's no., no of FFB bunches delivered, total weight of FFB bunches (Kg) and signature of farmer and checker.

In the previous Certification Audit conducted in 2015, a negative observation was raised based on the need for the company to engage with and provide a thorough explanation to all levels of smallholders to disseminate information on the 30% deduction from their monthly income, replanting and other areas pertaining to the tenancy agreement. During a meeting with the Executives of the Scheme Smallholders on 21 July 2017, it was confirmed that the 30% deduction has now ceased.

In the previous Certification Audit conducted in 2015, the Smallholders Association is unclear on the status of the smallholders' land and have deep gaps in knowledge about the relationship between the Smallholder Scheme Project and the Smallholder's Association, including its organizational structure. During a meeting with the Executives of the Scheme Smallholders on 21 July 2017, it was confirmed that through regular engagements with the Management of TOPP, they now understand the relationship between the Smallholders Scheme Project and the Smallholders Association.

tion, including its organisational structure.

**Criterion 6.11: Growers and millers contribute to local sustainable development where appropriate.**

**Findings:**

6.11.1 & 2: TOPP has a Community Social Responsibility Policy revised in January 2017 which demonstrates TOPP’s commitment to minimizing impact on the local environment. The policy aims to ‘encourage environmental responsibility amongst its contractors and staff and include environmental consideration in its operations;

- Preservation of the culture and the natural resources within the communities;
- Awareness creation programs in respect of SHE issues on local FM stations in the communities.
- HSE sensitization and outreach programs in the communities.
- Provision of scholarship scheme for brilliant students emerging from the community and among the children of staff
- Supporting of infrastructure and development projects in the communities such as provision of boreholes, KVIPs, electricity poles, renovation of school

In addition, TOPP has a Social Policy revised in January 2017 which outlines TOPP’s commitment to support the local economies through the infrastructure generated by its operations.

TOPP has a planning document for community assistance titled ‘Strategies for Community Assistance’ which outlines a budgetary allocation of a total of GH¢150,000.00 for 2015 for community assistance aside the budgetary allocation for scholarships which amounts to GH¢59,000.00. The document also outlines modalities for community support, mode of disbursement-based on needs assessment on each community/institution and project execution mechanism. Meetings were also held between TOPP management and Chiefs and community representatives for Twifo traditional areas (Mampong and Hemang), and one minutes of meeting held on 20 September 2016 was sighted.

TOPP also has an Education and Scholarship Policy revised in July 2017 which demonstrates that TOPP is committed to ensuring that the children of its employees, and to a limited extent, the communities in its immediate surroundings, get the best of education to equip them for the future. Minutes of School Management Committee meeting held on Thursday 23 November 2016 convened by TOPP to review the performance of the school and students.

TOPP can demonstrate their contributions to local development such as:

- Award of TOPP scholarship to 4 students shortlisted following recommendations given by the Atti-Mokwa Traditional Council, Twifo Praso. This was confirmed via letter dated 17 May 2017 from TOPP to the Atti-Mowkwa Traditional Council.
- Maintenance of 3 community roads (Mampong, Eduabeng, Ntafrewaso) at the total cost of GHC 24,645.00. This was pursuant to the request made in a meeting held on 17 January 2017 by community chiefs of Twifo Omanhene, Twifo Ntafrewasohene, Twifo Eduabenhene.
- Revenue Sharing scheme in which an amount of GHC6,683.89 was paid to Twifo Mampong Traditional Area on 14 March 2017 to be used for community development. This was confirmed by the letter dated 15 May 2017 from Twifo Hemang Traditional Council who informed that the money was used for 20 seated water closet toilets, 8 washrooms and 4 urinals.

**Compliance status:**

Yes  No

NCR No.: -

**Criterion 6.12: No forms of forced or trafficked labour are used.**



<p><b>Findings:</b></p> <p>6.12.1 There is no evidence of forced or trafficked labour at TOPP as the audit team randomly checked contracts for temporary and contract employees and found that these employees had signed contractual agreements. Interviews with contract workers on 21 July 2017 confirm that workers enter into employment voluntarily and freely and can terminate their contracts giving a notice as per their agreement. An interview with the ICU local union executives on 21 July 2017 did not reveal any outstanding issues pertaining to forced or trafficked labour. For permanent junior employees, the CBA between ICU and TOPP clearly stipulates terms and conditions of termination of agreement. Senior staff are free to resign by giving one month's notice in writing or forfeit one month's salary in lieu of notice.</p> <p>6.12.2 An interview with the ICU local union chairman on 21 July 2017 did not reveal any elements of contract substitution amongst its members who are junior employees of TOPP.</p> <p>6.12.3 There are no migrant workers (foreign nationals) employed at TOPP. Nonetheless, TOPP has a Labour Force Declaration (undated) which outlines TOPP's commitment to ensure that all national and international Labour Laws and Regulations are strictly adhered to. TOPP's Labour Force Declaration states that TOPP will 'not to engage any temporary or migrant workers as per CBA or Condition of Service Agreement.'</p> <p>The audit team was told by TOPP management that there are no temporary workers at TOPP. TOPP employs third party contract (casual) workers through a contract manager. The Labour Act 2003 (Act 651) defines a "temporary worker" as "a worker who is employed for a continuous period of not less than one month and is not a permanent worker or employed for a work that is seasonal in character; while "casual worker" means a worker engaged on a work which is seasonal or intermittent and not for a continuous period of more than six months and whose remuneration is calculated on a daily basis." The audit team has sighted contractual agreements of:</p> <ol style="list-style-type: none"> <li>a. James Amoah dated 3 January 2017 (General Worker) employed by Ebeness All Things Enterprise</li> <li>b. Kingsford Mensah dated 3 January 2017 (General Worker) employed by Alex Antwi Enterprise</li> <li>c. Hannah Uasit Merisah dated 1 January 2014 (Factory Hand) employed by Tony Chris Ventures</li> </ol>	<p><b>Compliance status:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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**Criterion 6.13: Growers and millers respect human rights.**

<p><b>Findings:</b></p> <p>6.13.1: TOPP has a Human Rights Policy dated January 2017 which outlines TOPP's commitment to supporting and respecting the principles of Human Rights contained in the constitution of Ghana and the Labour Act 2003 (Act 651) for the following groups of stakeholders:</p> <ul style="list-style-type: none"> <li>▪ Employees: i.e. non-discrimination, prohibition of child and forced labour, freedom of association, the right to equal opportunity, protection of women and the right to engage in collective bargaining.</li> <li>▪ Suppliers and contractors: To establish and maintain appropriate procedures to evaluate and select major suppliers and contractors based on equality.</li> <li>▪ Local communities: To uphold the dignity and respect the cultures, customs and values of the people in communities in which TOPP operates and to ensure that equal assistance is provided to each community in line with the Community and Social Responsibility Policy.</li> </ul>	<p><b>Compliance status:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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**Principle 7: Responsible Development of New Plantings**

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<p><b>Findings:</b> Principle 7 is not applicable. There has been no new planting area under TOPP estate and TSOPP area after November 2015. Only replanting of crops has been carried out between year 2003 to 2016 at TOPP estate, while at TSOPP area, none of the area had been replanted</p>	<p><b>Compliance status:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  NCR No.: -</p>
<p><b>Criterion 8.1: Growers and millers regularly monitor and review their activities and develop and implement action plans that allow demonstrable continual improvement in key operations.</b></p>	
<p><b>Findings:</b> The company has developed detailed continuous improvement plans to reduce environmental impacts as specified in their Environmental Management Plans (described under CR5.1) and Waste Management Plan (described under CR5.3).  As stated in the company's continual improvement plan for year 2014, the company also has plans to optimise their yield through improving their oil extraction rate (OER) and kernel extraction rate (KER), improving their harvesting standard to reduce harvesting unripe and notched fruits through adoption of best management practices.</p>	<p><b>Compliance status:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  NCR No.: -</p>

The following is a summary of findings made for the criteria listed in the RSPO Supply Chain Certification 2014 with selected supply chain model MB:

<p><b>E.1 Definition</b></p>	
<p><b>Findings:</b> TOPP Mill is located in Central Region – Republic of Ghana. TOPP mill has production capacity of 30 tonnes/hours (year 1998) and the location of TOPP Mill inside of Ntafrewaso Division.  The mill processes Fresh Fruit Bunches (FFB) from TOPP Estate/nucleas (Ntafrewaso division, Mampong division) TOPP Smallholders and Independent suppliers (OPF). Scope of audit are nucleus and TOPP smallholders so that certified raw materials are FFB from TOPP nucleus estate and TOPP smallholder areas and non certified raw material are FFB from Outside Purchased Fruit (OPF) or independent suppliers. Record of FFB certified and non-certified has separated by WB clerk since year 2014 include their volumes. Volume of FFB certified and non-certified has stated on station diary-general. The amount of certified and non-certified FFB received and their sources is listed in Table 2 of this report.</p>	<p><b>Compliance status:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  NCR No.: -</p>
<p><b>E.2 Explanation</b></p>	
<p><b>Findings:</b> The total certified CPO and PK potentially produced by the mill is recorded in Table 3 of this report and based on projected certified production for year 2017 as below:  Crude Palm Oil (CPO) : 10,545 MT Palm Kernel (PK) : 2,760 MT  During the certification audit, it was found that the auditee had not registered in eTrace and or Green Palm. It was raised as Non-conformity (<b>NCR No. 2015-08 of 10</b>). During reaudit on July 2017, it was confirmed that the company is already registered on PalmTrace with member ID number RSPO_PO1000002917.</p>	<p><b>Compliance status:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>NCR No. 2015-08 of 10:</b> The auditee has not registered in eTrace and or Green Palm</p>
<p><b>E.3 Documented procedures</b></p>	

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## Findings:

During certification audit on August 2015, it was found that TOPP Oil Mill have Standard Work Procedures (Rev. January 2015) as operational guides. Whereas, procedure relate of SCCS implementation such as :

- RSPO SC & Traceability (Management Review) procedure (document no. TOPP-SC/Review/001 dated on 1 July 2014)
- RSPO SC & Traceability (Internal Audit) procedure (document no. TOPP-SC/IA/001 dated on 1 July 2014)
- RSPO SC & Traceability (Mass Balance Model & Management Records) procedure (document no. TOPP-SC/MB/001 dated on 1 July 2014)
- RSPO SC & Traceability (Traceability) procedure (document no. TOPP-SC/TRACE/001 dated on 1 July 2014)

During reaudit on July 2017, it was found that the company's SCCS procedure has now been updated, i.e. RSPO SC and Traceability (Mass Balance Model) dated 13 January 2017. The procedure all sections below related to MB model:

- FFB and CPO Purchasing and Goods in
- Processing
- Sales and Goods Out
- Mass Balance Record monitoring and record keeping
- MB Calculation and Record
- Claims
- Training
- Verification

During the August 2015 certification audit, based on interview with WB clerk that Buabin estate still include in volume of FFB certified receipt example period June 2015 are FFB certified is 5,393.58 MT (TOPP : 3,184.71 MT + TSOPP : 994.92 MT + Buaben : 1,213.95 MT) and FFB non-certified is 1,195.01 MT from OPF. Based on condition it so that information in station diary-general and categories of sources of certified raw material as stated in TOPP's RSPO SC & traceability (mass balance model) procedure is not appropriate with the scope of audit. It condition was raised as Non-Conformity (NCR no. 2015-05 of 06).

The General Manager of TOPP has assigned a person as management representative for supply chain and traceability i.e. factory manager to have overall responsibility for and authority over the implementation of SCCS requirements and compliance with all applicable requirements. The mill manager was able to demonstrate understanding of the facilities procedures for the implementation of SCCS standard. There is assignment letter on Memo dated on 1 July 2014 for factory manager as management representative from TOPP General Manager.

The mill has mechanism to receive FFB both from certified sources and non certified sources. When receiving RSPO certified palm oil, security shall be registered and recorded in the Security Log Book/Computer database by mill security guard included the FFB supply base & vehicle registration number. The driver shall proceed to the weightbridge together with FFB collection waybill for outgrowers/smallholders or FFB delivery way bill to the weightbridge operator for endorsement. Incoming certified FFB will have documents such as : FFB delivery waybill is incoming FFB from TOPP owned estate. Whereas, incoming non-certified FFB will have documents such as FFB collection waybill for outgrowers/smallholders.

## **Compliance status:**

Yes  No

## **NCR No. 2015-09 of 10:**

Categories of sources of certified raw material as stated in TOPP's RSPO SC & Traceability (Mass Balance Model) procedure no. TOPP-SC/MB/001 is not appropriate with the scope of this audit as Buabin Oil Palm Outgrowers Project is listed as one of the sources of certified raw material although they are currently not included in the RSPO certification scope

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Training on RSPO SCCS (Mass Balance model) done on 15 June 2017 for 26 personnel from various departments including mill process and technical, smallholders, finance, security, and SHEQ.	
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### E.4 Purchasing and goods in

<p><b>Findings:</b></p> <p>The weighbridge clerk is responsible to verify all volumes of certified and non-certified FFBs received and include of their documents, as this is well recorded with data shown as per Table 2 of this report.</p> <p>During reaudit on July 2017, it was found that the company's SCCS procedure was updated to RSPO SC and Traceability (Mass Balance Model) dated 13 January 2017. The procedure stipulates that in the event of accidental recording or sale of uncertified FFB or CPO as certified material, the certification body will be notified. However, the SOP does not clearly stipulate a requirement to inform the certification body in case of projected over production of certified tonnages, although it was informed by the company management that they are aware of this requirement and will inform the CB in case of overproduction of certified tonnages. This was noted as an observation.</p>	<p><b>Compliance status:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p> <p>See observation no. 7(year 2017) in Section 3.3</p>
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### E.5 Record keeping

<p><b>Findings:</b></p> <p>The balance of all receipt of RSPO certified FFB and deliveries of RSPO certified product (CPO &amp; PK) not summarized on a three-monthly basis. It was raised as non-conformity (NCR No.2015-10 of 10).          Extraction rate no refer to conversion ratios from RSPO but based on real condition i.e 19.09% (CPO) and 4.73% (PK).          Based on mass balance report that sales from positive stock but site not implemented sell short.          There is no outsourced process at the mill. The mill's product, i.e. CPO is internally processed at the company's location, and only palm kernel is processed by a third party</p>	<p><b>Compliance status:</b>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>NCR No. 2015-10 of 10:</b>          The balance of all receipt of RSPO certified FFB and deliveries of RSPO certified product (CPO &amp; PK) not summarized on a three-monthly basis</p>
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## 3.2 Identified Non-conformances, Corrective Actions Taken and Auditors Conclusions

A total of 10 nonconformances were identified during the main certification assessment. These consisted of 6 major non-conformities and 4 minor non-conformities. For the major non-conformances, the company has taken the necessary corrective action to close these non-conformances within 60 days of completion of the assessment, and this was verified by the audit team through checks of documents submitted by the company. For the minor non-conformances, the company has taken corrective action against these as well and these were verified during the reaudit. During reaudit, only one minor nonconformance was raised. The status of closure will be verified during the next surveillance audit. A summary of all identified non-conformances, corrective actions taken and auditor conclusions is as below:

### 3.2.1. Major non-conformities

It is recommended by the lead auditor to award the system of the company with a certificate pursuant to the above-mentioned RSPO standards after eliminating the non-conformities rated as "major".

NCR No.	Clause & status	Nonconformity	Auditee response		Verification result	Conclusion & Date of closure
			Correction	Corrective Action		

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1.	3.1	As found during interviews with scheme smallholders and their representatives, they are not aware of the company's documented management plan for scheme smallholders for year 2012 to 2020 which indicates that the plan has not yet been shared to all smallholders.	Emergency education program was organised for the farmers on the 13/8/2015 to brief them on the Company's business management plan for year 2016 to 2020. Another meeting has been scheduled on 3/09/2015 to educate farmers who could not participate in the first meeting. [SHM]	Quarterly stakeholder engagement plan has been developed to educate farmers on farmer related issues. Copies have been given to the smallholder association executives. Key Issues: farmers internal control systems, occupational health and safety, statement of accounts of farmers, replanting grievance and dispute handling procedures. [SHM]	During the reaudit the scheme smallholders and their representatives were interviewed and confirmed that they had been briefed on the company's management plan.	<b>Closed</b> Date: 22 July 2017
2.	4.2.4	It was observed at blocks 400, 410, 411 (immature planting areas) that EFB is placed as piles at the side of field and not applied in a circle in one layer around each immature palm. This is not appropriate with the company's procedure for EFB mulching as well as the the company's nutrient recycling strategy	Rings have been cleaned to receive EFB. EFB has been applied in all 13,280 rings in blocks 400, 410 and 411. Education on revised SOP127, EFB offloading and spreading has been done at weekly safety talk [DM-NT]	EFB workplan has been developed such that EFB will only be delivered to fields that have been cleaned and are ready to receive EFB. Education on revised SOP-127, EFB offloading and spreading has been done at weekly safety talk Education on SOP for field activities including EFB offloading and spreading will be done at weekly safety talks. [DM-NT]	It was observed at immature areas of Mampong estate that EFB is now mulched in a circle around young palms and no evidence of EFB applied in piles was sighted. There is also record of training on SOP for EFB application done on 12 June 2017 for 60 workers covering the SOP and safety aspects.	<b>Closed</b> Date: 22 July 2017
3.	4.7.3	Personal protective equipment provided to spraying workers at the Ntafrewaso Estate does not include goggles/eye protection, although this activity involves significant risk of chemical contamination. Workers interviewed informed that they did experience eye problems and would prefer to have eye protection.	Additional goggles have been purchased and issued to all sprayers. The goggles are sufficient enough to accommodate breakages, new sprayers and other needs. The stock would be replenished regularly to avoid any out of stock situation. [DM-NT & Fin Mgr]	1) Education on SOP for the essential usage of PPE during chemical application has been done at weekly safety talk. 2) Conduct daily PPE inspection using SOP & PPE conformance monitoring sheet. 3) Annual medical surveillance for chemical handlers will continue. [DM-NT & RMA]	Sprayers interviewed in the field at Mampong Division confirmed that they are now provided with goggles for free by the company.	<b>Closed</b> Date: 22 July 2017
4.	SCCS E.2.2	The auditee has not registered in eTrace and or	Register in E trace and	Registration in E trace completed	The company is already registered on	<b>Closed</b>



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		Green Palm	Green palm [Fin Mgr]	and Green plam registration in progress. [Fin Mgr]	PalmTrace with member ID number RSPO_PO1000002917	Date: 22 July 2017
5.	SCCS E.3.1	Categories of sources of certified raw material as stated in TOPP's RSPO SC & Traceability (Mass Balance Model) procedure no. TOPP-SC/MB/001 is not appropriate with the scope of this audit as Buabin Oil Palm Outgrowers Project is listed as one of the sources of certified raw material although they are currently not included in the RSPO certification scope	SOP for RSPO Supply chain and Traceability (Mass balance Model) has been revised on the 13th of August 2015. [FM]	Review of SOP will always be done when there is a change which requires such a review. [FM]	TOPP's RSPO SC & Traceability (Mass Balance Model) procedure no. TOPP-SC/MB/001 has been updated on 13 January 2017 and now states that certified raw material shall be sourced only from TOPP nucleus estate and TOPP smallholder scheme while non-certified FFB shall be from OPF and the Buabin Oil Palm Outgrower Project.	<b>Closed</b> Date: 22 July 2017
6.	SCCS E 5.1	The balance of all receipt of RSPO certified FFB and deliveries of RSPO certified product (CPO & PK) not summarized on a three-monthly basis	Quarterly reports have been generated. [FM]	Quarterly reports will be maintained. [FM]	TOPP Mill now has a Mass Balance sheet which shows all receipt of RSPO certified FFB and deliveries of RSPO certified product (CPO & PK) not summarized on a three-monthly basis	<b>Closed</b> Date: 22 July 2017

### 3.3.2. Minor non-conformities

The deadline for closure of minor non-conformities was one year. The planned correction and corrective actions to close the minor noncompliances raised during the certification audit were provided by the auditee as below and are accepted by the audit team. The status of all minor nonconformities were checked during the reaudit with status as below:

NCR No.	Clause & status	Nonconformity	Auditee response		Verification result	Conclusion & Date of closure
			Correction	Corrective Action		
1.	2.1.3	The company has a legal conformance register updated April 2015, however the register does not adequately include all regulations applicable to the company are listed in the legal conformance register, e.g. - Wild Animals Preservation Act, Act 43 and its related regulations - Land Commission Act, Act 767, (2008) and other regulations pertaining to land titles - Labour Act, Act 651 (2003) and related labour regulations - Rivers Act, CAP 226 (1903). - All other latest legal requirements applicable to	Register to monitor conformance of all applicable laws has been developed. (HRBP)	Register to monitor conformance of all applicable laws has been developed. SOP for review of legal register. (HRBP)	The company's latest legal requirement register has been updated on April 2017, with all applicable legal requirements listed. Evaluation of compliance was also done.	<b>Closed</b> Date: 22 July 2017

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		growers and millers of Ghana				
2.	5.3	<p>1) Some waste burning was observed at the mill housing, which is not in accordance with the company's Environmental Management Plan</p> <p>2) It was found at the mill laboratory that mixed chemical waste is disposed directly to the drain which is discharged to the environment with no identification and separate disposal of hazardous chemicals in a safe manner. The lab also has no SOP for safe disposal of hazardous chemical wastes</p>	<p>Education on open burning has been conducted. Incinerators have been provided at the village camps to burn waste toilet papers in accordance with TOPP waste Management plan.</p> <p>-SOP for disposal of hazardous chemical waste from the mill laboratory has been developed. (FM)</p>	<p>-Monthly hazard spotting continues. The mixed hazardous chemical waste is bulked and sent to ZOIL Services limited (Waste management company). (FM)</p>	<p>1) During visit to the mill housing, no evidence of waste burning was sighted.</p> <p>2) The mill now has a new SOP for the laboratory dated May 2017 which includes an SOP for disposal of analysed sample liquid waste in the laboratory. It specifies that any liquid chemical wastes shall be stored in a plastic bucket labelled as 'liquid waste' to be disposed either by discharge to the effluent treatment pond or collected by Zoil Services Ltd., a waste collector company certified by the EPA. In practice, all lab waste is collected by Zoil, as seen from way bills of collection below:</p> <ul style="list-style-type: none"> <li>- 46 litres of lab liquid waste collected on 13 July 2016</li> <li>- 40 litres of lab liquid waste collected on 26 October 2016</li> <li>- 25 litres of lab waste collected on 26 May 2017</li> </ul>	<p><b>Closed</b> Date: 22 July 2017</p>
3.	6.5.3	<p>There are overgrown weeds within the crop cultivation area belonging to residents of the Mill Village which is potential breeding ground for mosquitoes and other pests.</p>	<p>Weeds in the backyard farm has been cleaned. (FM)</p>	<p>- Education on poor housekeeping has been done at the village camp and weekly safety talks.</p> <p>-Monthly hazard spotting. (FM)</p>		<p><b>Closed</b> Date: 22 July 2017</p>
4.	6.9 SS Guidanc	<p>An interview with the scheme smallholder executives reveals that the scheme managers have not adequately disseminated the sexual harassment and reproductive rights policy to the SS.</p>	<p>Emergency Education program was organised for the farmers on the 13/8/2015 to brief them on the Company's sexual harassment and reproductive rights. Another meeting was done on 3/09/2015 to educate the farmers who could not participate in the first meeting. (SHM)</p>	<p>Gender committee engagement plan has been developed to educate farmers and employees on sexual harassment and reproductive rights related issues. Copies have been given to the smallholder association executives. (SHM)</p>	<p>During the reaudit it was confirmed from interviews with scheme smallholders and their representatives that the company's sexual harassment and reproductive rights policy had been communicated to them, including the grievance mechanism.</p>	<p><b>Closed</b> Date: 22 July 2017</p>

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During the reaudit, the following minor nonconformity was raised. Status of compliance of the nonconformity will be verified during the next surveillance audit:

NCR No.	Clause	Nonconformity	Auditee Action Plan		Audit team remarks (if any)
			Correction	Corrective Action	
RSPO 0322	5.6.3	i) The company is currently not monitoring GHG emissions using the latest applicable version of the PalmGHG tool, version 3.0.1 (currently Version 2.1.1 is in use and last updated on 10 May 2017). ii) The company has not yet submitted the results of their PalmGHG emissions monitoring data to the RSPO Emissions Reduction Working Group for review	Latest version of PalmGHG emissions tool version 3.0.1 has been used in assessing the emissions of the company. Palm GHG emissions data has been submitted to RSPO Emissions Reduction Working Group for review	Latest version will annually be uploaded from PalmGHG emissions website and reports submitted to RSPO Emission Reduction Working Group	The company provided evidence of email sent to RSPO on 18 August 2017 including the attached PalmGG report. The company's corrective action plan is accepted and implementation will be reviewed during next surveillance audit.

### 3.3 Noteworthy Positive Components and Opportunities for Improvement

i) Positive Observations raised during certification audit in year 2015:

No.	Indicator	Positive observations
1.	-	There is a strong commitment along the entire value chain (from the management to the junior employees) to continuously improve on all aspects of plantation management in line with RSPO requirements. This commitment has been facilitated by strong leadership on the part of senior employees.
2.	4.3	Cover crops to reduce soil erosion have been well established at all replanted areas, with terracing also observed at low sloped areas, e.g. at Mampong Division
3.	5.1	Several projects are underway to reduce the company's impact to the environment or encourage recycling: <ul style="list-style-type: none"> <li>- Construction of new effluent treatment pond to increase retention time and reduce BOD levels of effluent</li> <li>- Composting site was observed as evidence that compost is prepared and applied to the field, although amount is small.</li> <li>- Evidence of segregation of plastic wastes done at the landfill was observed. Plastic wastes are collected and stored in used fertilizer bags for transport to Zoil Services Ltd.</li> </ul>
4.	6.2	There is a genuine and deep rapport between the TOPP management and the local communities and a sincere commitment on the part of TOPP to contribute to local development. This fact has been attested by the local communities.
5.	6.5.3	Good medical facilities were observed, including a well-established clinic which is open to workers as well as community members. The clinic has an ambulance, testing lab and incinerator for disposal of medical wastes.

ii) Positive Observations raised during reaudit in year 2017:

Same as above

### Negative Observations/ Opportunities for Improvement (OFI):

i) Negative Observations/ Opportunities for Improvements raised during certification audit in year 2015:

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No.	Indicator	Observations / Opportunities for Improvement
1.	-	<p>A proper document management system is not yet in place, resulting in several aspects that could be improved. For example:</p> <ul style="list-style-type: none"> <li>- Some of the company's policies and procedures are not dated, therefore it is unknown when the document was prepared and document revision history is difficult to ascertain when the document is reviewed.</li> <li>- Obsolete documents that are no longer valid are still kept in the same file as valid documents, making it difficult to determine which documents have been superceded and which are valid</li> <li>- Forms used for operational activities conducted at different divisions and the scheme are not consistent for the same activities carried out</li> </ul>
2.	1.2.1	<p>1) The company has not yet formally informed government bodies who are their stakeholders of the company's documents that are made publicly available, as stipulated in IN1.2.1.</p> <p>2) The company has not defined in their communications procedures the list of documents that can or cannot be made publicly available as stipulated in IN1.2.1</p>
3.	2.1.1	<p>The Fire Certificate of TOPP Palm Oil mill issued by the Ghana National Fire Service on 7 May 2014, which is valid for one year. As the certificate is already expired, the company has applied to the Ghana National Fire Service for new certificate, and they responded in letter dated 6 July 2015 stating that the fire certificate is being processed and the new fire certificate will be renewed. The company is reminded to continue following up with the certificate renewal.</p>
4.	4.4.1	<p>The management does not maintain an inventory of total number of palms demarcated at riparian river buffer zones</p>
5.	4.4.2	<p>It is stated in the Environmental Permit dated 17 July 2015 issued for the Oil Palm Plantation that the company is required to observe a 30m buffer around all watercourses within the concession. As the company buffer zone management plan states that a buffer width of 10-20 metres at rivers and streams will be maintained, which is in accordance with the WRC Buffer Zone Guidelines, the company is requested to follow up with the EPA to request clarification or removal of this requirement from their permit in future as the specified requirement for buffer zones is not in accordance with the WRC Buffer Zone guidelines.</p>
6.	4.5.1	<p>The company's IPM plan does not clearly specify the threshold external adults index which is considered significant to require chemical treatment.</p>
7.	4.5.2	<p>Sample individual training records for workers involved in IPM monitoring were sighted (one for leaf miner monitoring training and 2 for Oryctes monitoring). However, trainings above were group training and not individual training, but no list of signed participants list at the IPM Trainings above and no other individual records for IPM team members sighted. Therefore the number of participants at these group trainings is unclear.</p>
8.	4.7	<p>The company has elements and records of an OSH plan spread out in several documents, however these have not yet been combined into a comprehensive plan</p>
9.	5.1	<p>It was found that quality of treated effluent discharged for BOD, COD, Conductivity, Oil &amp; grease, TDS, Total phosphorus, TSS and Total Coliform are not in compliance with the EPA guidelines for discharge into water bodies which is 50ppm for BOD and 250ppm for COD. However, all treated effluent is not discharged into water bodies but used for land application to recycled the nutrients into the field, and currently the EPA has no such guidelines for discharge into land. TOPP as well as several other oil palm plantations in Ghana has requested the EPA to come up with such guidelines, and as informed by the EPA to the audit team, the EPA is currently looking into that request. The company is requested to continue to follow up with the EPA on this matter.</p>

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10.	5.3	<p>1) It was observed there is still some mixing of plastic and organic wastes, and it is acknowledged by the company that in actual practice, some workers still do not fully segregate their wastes</p> <p>2) It was observed at the newly dug up landfill that some mixed wastes including plastic wastes had been dumped into the landfill. This was explained by the company representative that it was accidentally pushed in by the truck unloading the waste and will be removed for waste segregation using a backhoe</p> <p>3) Several oil and rusted oil drums were also observed adjacent to the landfill and not disposed as scheduled wastes</p> <p>4) The mill currently treats contaminated leather gloves as organic waste while rags contaminated with oil are burnt in the boiler instead of being disposed as scheduled wastes</p> <p>5) It was informed during interviews with scheme smallholder representatives that after fertilizer application is completed, they bring the empty fertilizer bags back home to wash and reuse. This is not in accordance with the company's EMP, and there is risk that water used for cleaning the bags is not contained or collected for reuse to avoid pollution.</p>
11.	6.4.3 (SS Guidance)	A feeder road traversing through the smallholders' estate was built in 2007 which resulted in oil palm trees being felled. The company wrote an official letter to the Department of Feeder Roads in 2007 seeking compensation on behalf of the affected smallholders but there has not been any response to date. There is a need for the company to follow-up on this issue and update the affected smallholders on the status of the compensation.
12.	6.5.2	<p>The company has a system for monitoring compliance to legal requirements and company procedures of contractors engaging labour for the company, however, the monitoring system requires improvement due to the following observations:</p> <p>i) There is a gap in the dissemination of the terms and conditions of employment amongst the contract workers. e.g. some workers are unsure of their overtime and legal deductions, i.e. SSNIT. Although the company keeps a copy of signed contracts between the contract managers and the workers, some of the workers are unaware of the contents of the contract.</p> <p>ii) The contract between the contract managers and their workers do not stipulate the working hours, leave, off day and overtime entitlement.</p> <p>iii) There is no clear mechanism to monitor overtime and leave entitlement amongst the contract workers.</p>
13.	6.5.3	The company must ensure that the number of people to a room in the housing, sanitary conditions and other housing conditions do not contradict the terms and conditions as stipulated in the Land Lease (dated 22 December 2014) between the company and the Government of Ghana (via the Land Commission) and other relevant legislation.
14.	6.9.2	The grievance mechanism of the gender committee currently does not include specifications or clauses for ensuring anonymity.
15.	6.9.3	There is a need for training for the gender committee in order to meet the objectives of the gender and reproductive rights policy.
16.	6.10 (SS Guidance)	<p>i) The company needs to engage with all levels of smallholders to disseminate information on the 30% deduction from their monthly income, replanting and other areas pertaining to the tenancy agreement. The company also needs to be aware of the validity of the tenancy agreement to avoid disputes with the smallholders.</p> <p>ii) The Smallholder Association is unclear on the status of the land and have deep gaps in knowledge about the relationship between the Smallholder Scheme Project and the Smallholder's Association, including its organizational structure.</p>

ii) Negative Observations/ Opportunities for Improvements raised during reaudit in year 2017:

No.	Indicator	Observations / Opportunities for Improvement
1.	2.1.1	The Fire Certificate of TOPP was last issued by the Ghana National Fire Service on 7 May 2014 and expired 7 May 2015. As the certificate is already expired, the company has applied to the Ghana National Fire Service for new certificate, and they responded in letter dated 15 June 2017 stating that the fire certificate application and payment has been received. The company should follow up on this closely to obtain their fire certificate as soon as possible.



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2.	2.2.1	It is not clear if payment amount of land rent for TOPP estate is appropriate with the actual land area of the estate, as it was found from sampled Rent Demand Notes, the size of TOPP estate required for rent payment is 10,982.95 acres. However, this is less than the area agreed to be leased to the company by the Atti Mokhwaa paramount stool dated 13 October 1999 which states agreement to lease an areas of 11,000.95 acres. In addition, the company's currently declared total land area for TOPP estate is 4,547.07 ha (11,236.05 acres) is even higher than the area agreed for land rent as well as the company's lease area, due to result of GPS re-measurement in year 2013.
3.	4.4.4	It was found that BOD analysis results for POME discharged to the field sampled was abnormally high in month of February 2017 at 6,400 mg/l. As there is currently no legal limit for BOD of land application POME and also the mill has just started operations of a new effluent treatment pond to reduce the BOD levels of effluent discharged to the field, the company should continue to monitor and endeavor to reduce the BOD levels of the POME discharged for land application.
4.	4.7.2	1) Two contracted chemical sprayers (one working about 3 months and one working about 7 months) interviewed informed that they are not aware if they are allowed to use TOPP's clinic, although it is confirmed by the company that their clinic is open to all contract workers as well as the community, indicating that perhaps they did not properly communicated on this benefit and the communication could be improved  2) The chemical sprayers interviewed also informed that while washing facilities are provided at division offices for them to wash their PPE and overalls, they usually bring their PPE and overalls home to dry due to fears that their PPE might be stolen. The company could consider to have a more secure storage area for sprayer's PPE so that workers avoid bringing their PPE back home.
5.	6.5.1	Two contracted chemical sprayers interviewed under contractor named Agye Mose informed that they had signed employment contracts with their contractor but had not received a copy of their contract
6.	6.5.3	Workers and family members including children have to walk approximately 200m to the external latrine facilities at the Mill Village. This may pose a danger especially to children who need to use the latrines particularly at night.
7.	SCCS E.4	RSPO SC and Traceability (Mass Balance Model) dated 13 January 2017 of TOPP Mill should be updated to specify that the CB shall be informed immediately if there is a projected overproduction of certified tonnages

## 3.4 Issues Raised by Stakeholders and Findings Pertaining to Issues

### Issues Raised during Stakeholder Consultation Meeting

No.	Issues Raised	Management Response	Audit Verification
1.	<p>TOPP's management is committed to safety, health and environment.</p> <p>TOPP does a lot of internal training.</p> <p>The Factory Inspectorate (FI) should be called in to train workers especially on requirements on legislation. The training should include contract workers and field workers, as they are less protected than the company's permanent workers. Contract workers have been spotted by the FI as not wearing PPE in the field.</p> <p>The Factories, Offices and Shops Act 1970 requires a company to inform a FI officer in the event of an accident which results in a worker being absent from work for 3 days or more. In case of minor accidents, they have to compile the accidents into a report and present it to the FI when visit the factory.</p> <p>The FI has not received any reports of major accidents that have occurred within TOPP. The FI hopes</p>	<p>Future training for employees will include contract workers . FI will be invited to be part of the facilitators.</p> <p>Use of PPE will continuously be enforced and monitored.Stakeholders will be encouraged to report any non conformance observed.</p> <p>No lost time accident has been</p>	<p>Information from the Factory Inspectorate was noted.</p> <p>Verification done. See CR4.7 under Section 3.1</p>

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	that TOPP increases employment opportunities.	recorded in recent years.	
2.	<p>TOPP deserves to be praised. TOPP supplies fuel to the local police every week. When a police vehicle breaks down, TOPP comes to the rescue. TOPP also replaces the tires of the police vehicles, and assisted to put up a nine-bedroom accommodation for police.</p> <p>No incidents of violence or accidents are known to have occurred within TOPP.</p> <p>The company should acquire more lands for expansion. They should also acquire more machines to process the palm wine for export instead of selling the palm trees to local palm wine tappers.</p>	No comment	<p>No verification required as these are positive comments.</p> <p>Should the company wish to carry out further expansion, it must be in accordance with the RSPO New Planting Procedures. Currently the company has no known plans for new plantings.</p>
3.	<p>TOPP have been receptive to our programs and provided aid to help in road infrastructure development. We have had discussions with TOPP's General Manager on improving roads and reducing road accidents to a minimum. It is hoped that the company continues to facilitate driver safety education. The National Road Safety Commission has come to the company to train driver on the Road Traffic Regulation Legislative Instrument 2180 (road safety legal requirement).</p> <p>We would like RSPO to help financially to improve the road from Praso to Cape Coast.</p>	No comment	<p>With regards to the request for assistance, RSPO is unfortunately not in the position to provide such assistance to companies.</p>
4.	<p>(In response to auditor's explanation on RSPO Principle 1 which does not require financial documents to be made publicly available)</p> <p>Community stakeholders should be given access to financial statements, particularly profit and loss and how much the company is spending on the community. Why is this restricted in the RSPO requirements?</p>	No comment	<p>Explained by the auditor that as stated in guidance for Principle 1, the company has the right to keep the details of their financial information confidential, however for stakeholders such as the community members who have interest in this, the company can provide general information on their financial status, especially to scheme small-holders.</p>
5.	<p>TOPP is doing well in CSR and is helping the communities, especially in terms of increasing incomes of small scale farmers, general growth of the area, improving roads and providing funds. Unemployment has reduced drastically in the area thanks to TOPP.</p> <p>TOPP has established a basic school (TOPP Basic School) which is now a leading school in the district. TOPP management also has a scholarship scheme for Junior High School and Higher Secondary School for needy children in the district.</p> <p>TOPP has helped to provide infrastructure in the district, e.g. TOPP transported material from Accra</p>	No comment	<p>See CR6.11 under Section 3.1 for description of company's CSR activities.</p>

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	<p>to Twifo to assist the Ghana Education Service.</p> <p>It is hoped that the company increases its stakeholder consultation and education of farmers and workers.</p>		
6.	<p>TOPP creates positive impacts by offering scholarships to some students of Twipass (Twifo Praso Senior High School) whose parents are workers of TOPP.</p> <p>The company should further assist to improve the infrastructure of the school, especially the school sports field and tarring of the road in the school.</p> <p>The company's energy and quality assurance unit is impressive.</p>	No comment	See CR6.11 under Section 3.1 for description of company's CSR activities.
7.	<p>TOPP has been compliant in terms of payment of annual land fees. In fact, TOPP actually requests the annual land payment invoices from the Lands Commission.</p>	No comment	Verified that the company makes land fee payments according to the legal requirement. See CR2.2 under Section 3.1 for details
8.	<p>The Industrial and Commercial workers Union (ICU) is the main union of the company as it has the certificate to engage the company in collective bargaining. The company has a 3-year collective agreement with ICU. The ICU meets the company once in three years to review the agreement. The ICU meets the management every year to discuss salary increase and hold regular meetings to discuss other labour related issues.</p> <p>TOPP's collective agreement is the best among other companies. Other plantations try to copy this agreement and even tried to request TOPP to reduce their salaries so that they are not expected to pay so much to their own workers.</p> <p>There are two unions. ICU (splinter group and now the main union) and the General Agriculture Worker's Union (GAWU). Both unions are meant for permanent employees only, not contract workers.</p> <p>It is hoped that company continues to improve the conditions of service of the employees to international standards and that returns of the company are shared with the employees.</p>	No comment	See CR6.6 under Section 3.1 for details
9.	<p>TOPP Contractors' Association meets quarterly with the company to discuss about safety and PPE's required. Safety talks are held by the company every Monday morning.</p> <p>The contractors have not experience have problems on late payment from TOPP.</p>	No comment	See CR4.7 under Section 3.1 for details
10.	<p>TOPP has provided much assistance to smallholder farmers by conducting many trainings for them, supplying fertilisers and providing other support. TOPP has also assisted smallholder farmers to open bank accounts. There is no more poverty here</p>	No comment	See CR4.2 under Section 3.1 for details

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	<p>thanks to TOPP. Is it hoped that the company continues to assist farmers to obtain loans and supply of inputs free as incentives to the farmers.</p> <p>A few smallholders are doing their own field work with support from TOPP. TOPP has trained the farmers on best practices and regarding no chemical application near the rivers.</p> <p>Smallholder farmers should be insured and money should be put down as pension money for them so that when they cannot work anymore, they can live on the pension money.</p>	<p>Membership of the social security and national insurance Trust (SSNT) is opened to all Ghanaians. The smallholder association would be encouraged to enlist its members in the scheme.</p>	<p>As smallholder farmers are not employees of the company, it is the decision of the farmers if they wish to register for SSNIT.</p>
11.	<p>There are many positive impacts from TOPP. The company has improved many facilities for the local communities, i.e. roads, water and electricity supply.</p> <p>TOPP has helped provide education to many local children through the development of TOPP school, which is one of the best schools in Ghana. Farmers are very appreciative of the school and really happy to send them to school.</p> <p>TOPP can help to give more lands to farmers to assist the communities.</p>	<p>No comment</p> <p>TOPP can only encourage farmers to participate in its outgrower schemes as TOPP does not have additional land at its disposal.</p>	<p>Verified that the company has assisted to provide education for local children. See CR6.11 under Section 3.1 for details</p>
12.	<p>Louise Dreyfus is a fertiliser provider which started doing business with TPP since year 2007. TOPP does tests to identify the amount and type of fertilizers required, especially for micronutrients, before requesting for a quotation.</p> <p>If we wish to introduce a new chemical product, Louise Dreyfuss is required to conduct tests (must have an in-situ trial) and the pesticides also need to be registered with the Environmental Protection Agency.</p> <p>In addition, empty containers must be returned to the company before the company can proceed to purchase the next batch.</p>	<p>No comment</p> <p>Empty chemical containers are sent to Zoil services for disposal.</p>	<p>See CR5.3 under Section 3.1 for details</p>
13.	<p>Fertiliser application must not be so near to river so that nitrogen does not percolate into the river. TOPP has established riparian buffer zones at rivers.</p> <p>TOPP is also trying to make compost from EFB.</p>	<p>No comment</p>	<p>See CR4.2 under Section 3.1 for details</p>
14.	<p>TOPP has had many positive impacts on the community. For example, TOPP has created jobs for the community, supported the community with women's projects, created boreholes to provide clean water access for villagers, and provided the communities with seedlings. The company has no land disputes with the communities.</p>	<p>No comment</p>	<p>Verified that there are not ongoing land disputes</p>

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15.	<p>There are many rivers within the plantation, and some are sacred to the local communities, e.g. Ne Ate River (HCV areas). The company informed the communities that they are planning to plant some trees along the river.</p> <p>There are graves which have been enclaved within the plantation and also considered high conservation value areas.</p>	No comment	See CR4.4 and CR5.2 under Section 3.1 for details
16.	<p>One negative impact from the company's activities is that the local people lost their traditional crop such as cassava and yam. However, the positive impacts outweigh the negative ones.</p>	No comment	Comment noted
17.	<p>Contractors are paid promptly every month by the company and payments are made through the bank.</p>	No comment	See CR6.10 under Section 3.1 for details
18.	<p>TOPP has set up a Gender Committee to ensure the welfare of women, men and children, especially pertaining to child labour issues. Over 90% of staff have been educated on their rights and gender issues.</p> <p>There have been no cases of sexual harassment or abuse. There was a case where a married couple was separated and the husband was not paying child support for their child. The Gender Committee met with the man and the issue was resolved.</p>	No comment	See CR6.9 under Section 3.1 for details
19.	<p>FFB prices for smallholder farmers are now negotiated with TOPP, it was not negotiable in the past.</p> <p>Among the RSPO benefits are the premium for the oil. Will the smallholders benefit from this premium price?</p> <p>It is also hoped that the company will improve job creation for our youth.</p>	No comment	Explained by the audit team leader that the premium price for RSPO certified oil is not fixed and depends on the market. If the company receives a premium for sale of their CPO, then it is the company's prerogative how they will share this benefit with the farmers.
20.	<p>TOPP has donated used ambulances to the local hospital, i.e. Twifo Praso District Hospital. The hospital has also been seconding health professionals (community health nurses) to TOPP clinic.</p> <p>TOPP has a very good public health policy and conducts awareness programmes regarding HIV.</p> <p>TOPP should consider to establish a Community-based Health and Planning System (CHPS) compound in an electoral area of their choice to serve as a model clinic. TOPP should also support the district hospital especially in areas of child welfare, and with provision of additional equipment and ambulances.</p>	No comment	Comment noted
21.	<p>The company has provided employment and social amenities for the surrounding communities. However, the large areas of land used by the company has denied the farmer land to use for growing crop food stuffs</p> <p>The company should explain to communities</p>	Subsequent outgrower scheme project will ensure	See CR6.11 under Section 3.1 for details on the company's CSR activities



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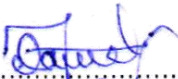
	<p>regarding their policies, challenges, and available opportunities.</p> <p>The company should also increase employment opportunities and further improve conditions for workers.</p> <p>We believe TOPP is human conscious and ever ready to negotiate on issues involving their workers, which is commendable and we hope it continues.</p>	<p>10% of the offered land will be left for food crop cultivation for food security.</p> <p>These are ongoing</p> <p>These are on going</p>	
22.	<p>The company is in performing well in terms of compliance with applicable laws and regulation and CSR activities. The company's scholarship scheme is good but still inadequate. Management should also assist deprived school-drop outs in order to encourage them to continue going to school. If possible, the company should assist to subsidize school fees and provide them lunch.</p>	No comment	Comment noted and company should consider the request
23.	<p>The company's CSR contributions included providing a school and clinic to neighbouring communities. However, pick-up trucks that were auctioned should be done publicly or donated to disadvantaged institutions.</p> <p>The company should have regular stakeholder meetings with active involvement of the Department of Agriculture.</p> <p>The company should also extend its CSR contributions to the new Twifo Hemang District, particularly in the agriculture sector. The Agriculture Department has no vehicles, one office accommodation which is woefully inadequate and no residence for the Director of the Agriculture Department.</p>	<p>Sales of old vehicles are done by advertisment in the national dailies (newspapers)</p> <p>Noted</p> <p>The smallholder area fall within the Twifo Hemang Lower Denkyira District , which continues to benefit from company's support. Eg water project, community road upkeep,temporary accomodation for the District Chief Executive.</p>	See CR6.11 under Section 3.1 for details on the company's CSR activities

### 3.5 Acknowledgements of Internal Responsibility and Formal Sign-Off by Client

It is acknowledged that the assessment visit was carried out as described in this report and we accept the assessment findings and report content.

Signed on behalf of Twifo Oil Palm Plantations Ltd.

Signed on behalf of PT TUV Rheinland Indonesia

  
 Name: DAVID NUHOO  
 Position: BUSINESS DEVELOPMENT MGR  
 Date: 17.10.2017

  
 Carol Ng Siew Theng  
 Lead Auditor  
 Date: 18 September 2017

## APPENDICES

### Appendix 1: Details of Certificate

# Certificate

Standard : **Ghana National Interpretation of RSPO Principles and Criteria for Sustainable Palm Oil, 2015 and RSPO Supply Chain Certification Systems, 2014**

Certificate Registr. No. : 824 502 17064

Certificate Holder : **PT TUV Rheinland Indonesia certifies :**  
**Twifo Oil Palm Plantations Limited**  
Twifo Ntafrewaso, P.O. Box 138  
Cape Coast, Central Region, Ghana  
and its company owned estates according to the annex



RSPO number : -  
Scope : **Palm Oil Production and Plantation Management System**

An audit was performed, Report No. 82450217064. Proof has been furnished that the requirements according to Ghana National Interpretation of RSPO Principles and Criteria for Sustainable Palm Oil, 2015 are fulfilled.  
The due date for all future surveillance audits is 01.11 (dd.mm).

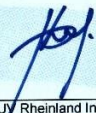
Validity: The certificate is valid from 01-11-2017 until 31-10-2022  
The certificate shall remain valid in period stipulated above provided that the certificate holder mentioned here continues to comply with the RSPO P&C requirements. Status of compliance of the certificate holder shall be based on the annual inspections conducted by PT TUV Rheinland Indonesia.

RSPO registered Twifo Oil Palm Plantations Limited  
parents company\* : (RSPO Member No. : 1-0157-14-000-00)

\* Name of the RSPO registered member company of which the certificate holder is a subsidiary (if applicable)

Date of first certificate : November 1<sup>st</sup>, 2017

Indonesia, 01-11-2017

  
PT TUV Rheinland Indonesia  
Director  
Director

The certificate remains property of PT TUV Rheinland Indonesia and can be withdrawn in case of terminations as mentioned in the contract or in case of changes or deviations of the above-mentioned data. The licensee is obliged to inform PT TUV Rheinland Indonesia immediately of any changes in the above-mentioned data. Only an original and signed certificate is valid.

# Annex to certificate

Standard : **Ghana National Interpretation of RSPO Principles and Criteria for Sustainable Palm Oil, 2015 and RSPO Supply Chain Certification Systems, 2014**

Certificate Registr. No.: 824 502 17064

Location: **Twifo Oil Palm Plantations Limited**  
Address : **Twifo Ntafrewaso, P.O. Box 138  
Cape Coast, Ghana**

The palm oil mill and supply base covered in certification scope are :

Name of mill / estate	Location	GPS locations	
		Latitude	Longitude
Twifo Oil Palm Plantations Palm Oil Mill	Twifo Ntafrewaso, Cape Coast, Central Region, Ghana	N 05" 33. 984'	W 01" 31. 277'
Twifo Oil Palm Plantations Estate (Nucleus)	Twifo Ntafrewaso, Cape Coast, Central Region, Ghana	N 05" 32. 845'	W 01" 32. 885'
Twifo Smallholders Oil Palm Plantation (TSOPP)	Twifo Hemang, Cape Coast, Central Region, Ghana	N 05" 31.051'	W 01" 34.793'

CPO Tonnage Total Production: 17,575.00 tonnes  
 PK Tonnage Total Production: 4,603.00 tonnes  
 Company Estates FFB & Smallholder FFB Tonnages: 90,746.00 tonnes  
 FFB Tonnages from other sources: 37,096.00 tonnes  
 CPO Tonnage claimed for certification: 10,545.00 tonnes  
 PK Tonnage claimed for certification: 2,760.00 tonnes

Scope of SCCS & supply chain model assessed : FFB receipt, produce and delivery of CPO & PK with implementation of the following SCCS :  
 Identity Preserved  
 Mass Balance

Indonesia, 01-11-2017

PT TUV Rheinland Indonesia  
Director

Issued by PT TUV Rheinland Indonesia

www.tuv.com





# RSPO Certification Assessment Report

Twifo Oil Palm Plantations Ltd.,  
Twifo Ntafrewaso, Cape Coast, Ghana



Date / Time (1)	Organizational Unit and Processes	Auditor / Ab- brev.	Interviewee	Procedure - EM/QM Element - Standard Chapter
<b>Wednesday, 19 July 2017</b>	Pickup all auditors & local expert from Accra airport <b>Flight EK 787 (Emirates) – arriving Accra 11.35am</b>  Travel to TOPP site	Carol Ng (CN), Rahayu Zulkifli (RZ) and Frank Kofi (FK)		
<b>Thursday, 20 July 2017 – Opening Meeting and overview of company data at TOPP Main office</b>				
08.00-09.00	<ul style="list-style-type: none"> <li>Opening Meeting at TOPP Main office</li> <li>Introduction by TUV audit leader.</li> <li>Introduction to company background and source of FFB by respective managers</li> <li>Finalization of audit plan</li> </ul>	All Auditors & local expert	TOPP Top Management and Related Managers	
09.00-12.30	<p><b>Estate and smallholders production data</b></p> <ul style="list-style-type: none"> <li>Area statements &amp; estate maps</li> <li>FFB supply information</li> <li>Replanting program</li> <li>Smallholder/ outgrower certification plan (if applicable)</li> <li>Smallholder namelist and maps</li> </ul> <p><b>Mill supply base &amp; production records</b></p> <ul style="list-style-type: none"> <li>FFB reception records</li> <li>CPO &amp; PK production records</li> <li>OER &amp; KER</li> </ul> <p><b>Legal Requirements, best practices, financial viability, HCV, Environment, OSH, GHG (Document overview check)</b></p> <ul style="list-style-type: none"> <li>Legal requirements (environment &amp; OSH)</li> <li>SOPs</li> <li>Agricultural best practices</li> <li>OSH</li> <li>EIA/ Aspects Impacts analysis</li> <li>HCV areas</li> <li>Waste management</li> <li>GHG analysis and management</li> <li>Energy efficiency monitoring and records</li> <li>New plantings (if any)</li> <li>Continuous improvement plans</li> <li>Verification of previously raised NCs</li> </ul>	CN	Estate & mill manager / assistants	<p><b>Company general information</b></p> <p><b>Supply Chain Certification Standard 2014</b></p> <p><b>RSPO</b> Principle 2 : CR 2.1 (EHS) Principle 3 : all Principle 4 : all Principle 5 : all Principle 7 (if applicable): CR 7.1, 7.2, 7.3, 7.4, 7.7, 7.8 Principle 8 : all</p>
09.00-12.30	<p><b>Social aspects – Transparency, legal compliance land legality, workers, local communities, communication, CSR (Document overview check)</b></p> <ul style="list-style-type: none"> <li>Transparency &amp; ethical conduct</li> <li>Legal compliance (social)</li> <li>Land titles &amp; land conflicts (if any)</li> <li>Labour policies</li> <li>Trade union representatives &amp; records</li> <li>Communication &amp; consultation procedures/ complaints</li> <li>Social Impact Assessment &amp; Management</li> <li>SEIA for New Plantings (if applicable)</li> </ul>	RZ	Estate manager/ assistant manager/ local communities / workers	<p><b>RSPO</b> Principle 1 Principle 2: IN 2.1.1 (social), 2.2, 2.3 Principle 6: all Principle 7 (if applicable): CR7.1 (social), 7.5 &amp; 7.6 Principle 8 (Social)</p>

# RSPO Certification Assessment Report

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Date / Time (1)	Organizational Unit and Processes	Auditor / Ab- brev.	Interviewee	Procedure - EM/QM Element - Standard Chapter
	<ul style="list-style-type: none"> <li>Verification of previously raised NCs</li> </ul>			
12.30-13.30	<b>Break and lunch</b>			
13.30-17.00	<ul style="list-style-type: none"> <li>Continue document review</li> <li>Selected stakeholder visits/ interviews (to be advised on-site)</li> </ul>	All Auditors	Estate manager/ assistant man- ager/ local communities / workers	
17:00	<b>End of Day 1</b>	All Auditors		
<b>Friday, 21 July 2017 – TOPP Estate and Smallholder Scheme (morning)</b>				
08.00-11.00	Site visits to TOPP estate & smallholder scheme to check implementation of: <ul style="list-style-type: none"> <li>SOPs</li> <li>Agricultural best practices</li> <li>OSH</li> <li>EIA/ Aspects Impacts analysis</li> <li>HCV areas</li> <li>Waste management</li> <li>New plantings (if any)</li> </ul>	CN	Estate manager/ assistant man- ages/scheme manager	
08.00-11.00	Facilities visit, site visit and stakeholder in- terviews <ul style="list-style-type: none"> <li>Workers housing</li> <li>Boundary stones/markers</li> <li>Workers interviews</li> <li>Community visits</li> <li>Contractors/suppliers</li> <li>Other stakeholders</li> </ul>	RZ & FK	Estate manager/ assistant man- ages/scheme manager	
11.00-12.00	Interview with TOPP scheme smallholder representatives	CN, RZ and FK	-	
12.00-13.00	<b>Break and lunch – continue at TOPP Palm Oil Mill (afternoon)</b>			
13.00-17.00	<b>TOPP mill:</b> <ul style="list-style-type: none"> <li>Supply Chain Procedures and related documents</li> <li>Legal requirements (environment &amp; OSH)</li> <li>SOPs</li> <li>OSH</li> <li>EIA/ Aspects Impacts analysis</li> <li>Waste management</li> <li>GHG analysis and management</li> <li>Energy efficiency monitoring and records</li> <li>Continuous improvement plans</li> <li>Verification of previously raised NCs</li> </ul>	CN	Mill manager / assistants	<b>Supply Chain Cer- tification Standard 2014</b>  <b>RSPO</b> Principle 2 : CR 2.1 (EHS) Principle 3 : all Principle 4 : CR4.1, 4.4, 4.6, 4.7, 4.8 Principle 5 : CR5.1, 5.3, 5.4, 5.5, 5.6 Principle 8 : all



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Date / Time (1)	Organizational Unit and Processes	Auditor / Ab- brev.	Interviewee	Procedure - EM/QM Element - Standard Chapter
13.00-17.00	<b>TOPP Mill:</b> <ul style="list-style-type: none"> <li>• Transparency &amp; ethical conduct</li> <li>• Legal compliance (social)</li> <li>• Labour policies</li> <li>• Trade union representatives &amp; records</li> <li>• Communication &amp; consultation procedures/ complaints</li> <li>• Social Impact Assessment &amp; Management</li> <li>• Verification of previously raised NCs</li> </ul>	RZ	Estate manager/ assistant man- ager/ local communities / workers	<b>RSPO</b> Principle 1 Principle 2: IN 2.1.1 (social) Principle 6: all Principle 8 (Social)
17.00	<b>End of 2<sup>nd</sup> day audit</b>			
<b>Saturday, 22 July 2017 – Closing meeting</b>				
8.00-10.00	Preparation for Closing Meeting	All auditors		
10.00-12.00	<b>Closing meeting</b> <ul style="list-style-type: none"> <li>• Presentation of findings by the audit team.</li> <li>• Questions and answers.</li> <li>• Final summary by team leader.</li> </ul>	All auditors & local expert	Top Manage- ment/ Manag- ers/ assistants	
12.00 – 13.00	<b>Break and lunch</b>			
13.00	<b>End of audit</b>			

## Appendix 3: List of Abbreviations

BOD	Biological Oxygen Demand
CBA	Collective Bargaining Agreement
CDC	Commonwealth Development Corporation
CFC	Chlorofluorocarbons
COBP	Code of Business Principles
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSIR	Council of Scientific and Industrial Research
EIA	Environmental Impact Assessment
ERTs	Endangered, Rare & Threatened species
EMP	Environmental Management Plan
EPA	Environmental Protection Agency
ESH	Environmental Safety & Health
FFB	Fresh Fruit Bunches
EFB	Empty Fruit Bunches
GAP	Good Agriculture Practice
GAWU	General Agricultural Workers Union
GHG	Greenhouse Gases
HCV	High Conservation Value
HRBP	Human Resource Business Partner
HRN	Hazard Rating Number
IPM	Integrated Pest Management
KER	Kernel Extraction Rate
LCC	Leguminous Cover Crops
LTA	Lost Time Accident
LUCA	Land Use Change Analysis
MSDS	Material Safety Data Sheets
NGO	Non-Government Organization
OER	Oil Extraction Rate
OPF	Outside Purchased Fruit
OSH	Occupational Safety & Health

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P&D	Pests & Diseases
PK	Palm Kernel
PKO	Palm Kernel Oil
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RaCP	Remediation and Compensation Procedures
RSPO	Roundtable on Sustainable Palm Oil
RTE	Rare, Threatened and Endangered
SCCS	Supply Chain Certification System
SIA	Social Impact Assessment
SNNIT	Social Security and National Insurance Trust
SOP	Standard Operating Procedure
TDS	Total Dissolved Solids
TOPP	Twifo Oil Palm Plantation
TSOPP	Twifo Smallholder Oil Palm Plantation
TSS	Total Suspended Solids
WRC	Water Resources Commission
ZSL	Zoil Services Limited

## Appendix 4: List of Stakeholders Interviewed and Contacted

No.	Name of Stakeholder	Institution / Position	Remarks
1.	Phanuel Sokro	HR Manager	TOPP Management
2.	Vincent Gyekye Hooper	Adm Assistant	TOPP Management
3.	Benjamin Gyampoh	Asst. Manager	TOPP Management
4.	Odartey Lamptey	Divisional Manager, Ntafrewaso (North Estate)	TOPP Management
5.	Seth Addo-Kumi	Divisional Manager, Ntafrewaso (South Estate)	TOPP Management
6.	Charles Sackey	Smallholder Manager	TOPP Management
7.	Samuel Ayifa	Checkers (Junior permanent workers)	
8.	Samuel Osei	Checkers (Junior permanent workers)	
9.	Peter Arkoh	Checkers (Junior permanent workers)	
10.	James Entsie	Checkers (Junior permanent workers)	
11.	Ebenezer Anakwah	Checkers (Junior permanent workers)	
12.	John Yeboah	Checkers (Junior permanent workers)	
13.	Solomon Eduah	Checkers (Junior permanent workers)	
14.	Comfort Boakye	Nursery workers (Contract/casual workers)	(Female) – worked for 4 years
15.	Yaa Taah	Nursery workers (Contract/casual workers)	(Female) worked for 4 years
16.	Grace Amakye	Nursery workers (Contract/casual workers)	(Female) – worked for 10 years
17.	Essumang	Contractors	
18.	Leticia	Contractors	
19.	Genabed	Contractors	
20.	James Kwame Gyebi	Contractors	
21.	J.K Sagoe	Contractors	
22.	Oseadeeyo Kwasi Kennin IV	Paramout Chief of Atti-Mokkwa Traditional Council @ Twifo	
23.	Okyeame Yaw Asamoah	Linguist	
24.	Obaapayin Ama Ataari	Stool elder	
25.	Abusuapayin Kwame Antwi	Stool elder	
26.	Nana Ass Mensah 1	Chief	
27.	Nana Adwaa Amoah	Queen mother	
28.	Opanyin Yaw Badu	Stool elder	
29.	Ama Mensah	Smallholder farmer at Mampong (Plot 214)	
30.	David Wedieh	Smallholder farmer at Mampong	
31.	Nicholas Anshah	Smallholder farmer at Mampong	
32.	Kwame Addoah	Smallholder farmer at Mampong	
33.	James Amoah Kwame	Smallholder farmer at Mampong	

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34.	Edmond Archer	Smallholder farmer at Mampong	
35.	Thomas Ayensu	Smallholder farmer at Mampong	
36.	Agyei Boafo	Smallholder farmer at Mampong	
37.	Ama Fowuah	Smallholder farmer at Mampong	
38.	Kwame Kwakye	Smallholder farmer at Mampong	
39.	Rose Badu	Smallholder farmer at Mampong	
40.	Faustina Ocran	Contract workers at Mampong	
41.	Adjoa Tawiah	Contract workers at Mampong	
42.	Adjoa Taboah	Contract workers at Mampong	
43.	Isaac Ashun	Contract workers at Mampong	
44.	Christopher Mensah	Contract workers at Mampong	
45.	Nana Esi Kesewa	Smallholder Executive (Chairperson)	
46.	Kojo Amos	Smallholder Executive	
47.	Kwame Atta	Smallholder Executive	
48.	Samuel Yaw Badu	Smallholder Executive	
49.	Nana Agyen	Smallholder Executive	
50.	Nana Barffoe	Smallholder Executive	
51.	Nana Ofori	Smallholder Executive	
52.	P. E Tandoh	Smallholder Executive	
53.	W Aggrey	Smallholder Executive	
54.	Joseph Sagoe	Contractor/Supplier	
55.	Samuel Morsi	Contractor/Supplier	
56.	Yaw Essuman	Contractor/Supplier	
57.	Daniel Nyarko	Contractor/Supplier	
58.	Leticia Ofori	Contractor/Supplier	
59.	Manu Bosompem	Contractor/Supplier	
60.	Cecilia Bonney	Contractor/Supplier	
61.	Francis Nortey	Contractor/Supplier	
62.	Abena Antwiwah	Contractor/Supplier	
63.	Stephen Bediako	Contractor/Supplier	
64.	Samuel Osei	Contractor/Supplier	
65.	Dominic Darkwah	Contractor/Supplier	
66.	James Gyebi	Contractor/Supplier	
67.	Ebenezer Essilfie	Contractor/Supplier	
68.	Anthony Ainoo	Contractor/Supplier	
69.	Emmanuel Fenyi	Contractor/Supplier	
70.	Richard Aidoo	Contractor/Supplier	
71.	Alex Antwi	Contractor/Supplier	
72.	Samuel Oddom	GAWU Executives	
73.	Emmanuel Amoah	GAWU Executives	
74.	George Appiah Nuamah	GAWU Executives	
75.	Ambrose Wiredu	GAWU Executives	
76.	Agnes Mensah	GAWU Executives	
77.	Samuel Osei	GAWU Executives	
78.	Lambert Osei	GAWU Executives	
79.	Francis Goka	ICU Executives	
80.	Moses Kamah	ICU Executives	
81.	Akakpo Yevugah	ICU Executives	
82.	Charles Kontoh	ICU Executives	
83.	Elizabeth Ainooson	ICU Executives	
84.	Samuel Young	ICU Executives	
85.	Kwesi B. Akyire	ICU Executives	
86.	Dominic Boadi	Gender Committee	
87.	Benjamin Gyampoh	Gender Committee	
88.	Jacob Akure	Gender Committee	
89.	Ishaque Arthur	Gender Committee	
90.	Rose A. Adjei-Yeboah	Gender Committee	
91.	Abigail Koi-Larbi	Gender Committee	
92.	Elizabeth Ainooson	Gender Committee	
93.	Patricia Atebawone	Gender Committee	
94.	Jacob Akure	Project Accountant for Outgrowers	
95.	Samuel Yaw Badu	Scheme Smallholder	

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96.	Ishmael Amoah	Scheme Smallholder	
97.	Daniel Nyarko	Scheme Smallholder	
98.	Joseph Kojo Amos	Scheme Smallholder	
99.	Kwame Attah	Scheme Smallholder	
100.	Gregory Amoaka Attah	Scheme Smallholder	
101.	Charles Otabil	Occupant of mill workers' housing	
102.	Asare Badiako	Union Chairman (Industrial Commercial Union)	
103.	Phenuel Senyo Sokro	TOPP Human Resource Business Partner	