

MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report

- Initial Assessment
- Annual Surveillance Assessment (4)
- Recertification Assessment (Choose an item.)
- Extension of Scope

IOI CORPORATION BERHAD
Client Company (HQ) Address: Level 29, IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia
Certification Unit: Dynamic Plantations Bhd - Gomali Palm Oil Mill and Plantations: Gomali Estate, Paya Lang Estate, Tambang Estate, Sagil Estate, Regent Estate, Bahau Estate, Kuala Jelei Estate, Bertam Estate, Jasin Lalang Estate, Bukit Dinding Estate, Bukit Serampang Estate
Date of Final Report: 8/8/2022

Report prepared by:
Nor Halis Abu Zar (Lead Auditor)

Report Number: 3511562

Assessment Conducted by:
BSI Services Malaysia Sdn Bhd,
(DSM Accreditation Number: MSPO 09112018 CB 12)
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	IOI Corporation Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Gomali Palm Oil Mill	500117204000	31/01/2023
	Gomali Estate	502164502000	31/01/2023
	Paya Lang Estate	586873002000	30/06/2022
	Tambang Estate	586869002000	30/06/2022
	Sagil Estate	586841002000	30/06/2022
	Regent Estate	586619002000	30/06/2022
	Bahau Estate	586370102000	30/06/2022
	Kuala Jelei Estate	586620002000	30/06/2022
	Bertam Estate	509491002000	30/12/2022
	Jasin Lalang Estate	611934002000	30/12/2022
	Bukit Dinding Estate	501850402000	30/09/2022
	*Bukit Serampang Estate	586845002000	30/06/2022
Address	Head Office: IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia		
Management Representative	Kesavan Manohar		
Website	www.ioigroup.com	E-mail	gmm@ioigroup.com
Telephone	+607-9498245	Facsimile	+607-9499245
Note: *With effect from 01/07/2021, Bukit Serampang Estate had been transferred to Gomali grouping from Pukin Grouping.			

1.2 Certification Information			
Certificate Number	Mill: MSPO 727189 Estate: MSPO 727190	Certificate Start Date	10/09/2018
Date of First Certification	10/09/2018	Certificate Expiry Date	09/09/2023
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct a surveillance assessment (ASA 4) and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable		

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	with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills
Stage 1 Date	N/A (transfer from other CB)
Stage 2 / Initial Assessment Visit Date (IAV)	N/A (transfer from other CB)
Continuous Assessment Visit Date (CAV) 1	N/A (transfer from other CB)
Continuous Assessment Visit Date (CAV) 2	29/06/2020 - 03/07/2020
Continuous Assessment Visit Date (CAV) 3	14/06/2021 - 18/06/2021
Continuous Assessment Visit Date (CAV) 4	23/05/2022 - 28/05/2022

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 727112	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	22/08/2025
MSPO 727219	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	28/08/2024
EU-ISCC-Cert-DE100-17192019	International Sustainability and Carbon Certification (EU)	SGS Germany GmbH	31/08/2021

1.4 Location of Certification Unit

Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Gomali Palm Oil Mill	5th Mile, Jalan Gemas-Batu Anam, K.B. No. 102, 85100 Segamat, Johor, Malaysia	2° 36' 38.47" N	102° 40' 45.98" E
Gomali Estate	Jalan Gemas-Batu Anam, K.B. No. 102, 85100 Segamat, Johor, Malaysia	2° 36' 41.70" N	102° 40' 24.00" E
Paya Lang Estate	Batu Anam, 85100 Segamat, Johor, Malaysia	2° 34' 56.60" N	102° 42' 27.60" E
Tambang Estate	Batu Anam, 85100 Segamat, Johor, Malaysia	2° 37' 55.10" N	102° 42' 59.10" E

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Sagil Estate	8 Milestone, Jalan Tangkak-Segamat, 84900 Tangkak, Johor, Malaysia	2° 18' 54.10" N	102° 38' 04.90" E
Regent Estate	2 nd Mile, Jalan Batang Melaka, 73200 Gemencheh, Negeri Sembilan, Malaysia	2° 30' 50.60" N	102° 24' 16.80" E
Bahau Estate	Batu 5, Jalan Bahau-Rompin, 72100 Bahau, Negeri Sembilan, Malaysia	2° 48' 32.60" N	102° 26' 55.40" E
Kuala Jelei Estate	5KM, Jalan Tampin, 72109 Bahau, Negeri Sembilan, Malaysia	2° 46' 28.40" N	102° 23' 23.10" E
Bertam Estate	Flora Horizon Sdn Bhd, Bertam Estate, 76100 Durian Tunggal, Melaka, Malaysia	2° 18' 14.50" N	102° 17' 05.60" E
Jasin Lalang Estate	5KM from 15 Miles Air Merbau, Jalan Jasin Bemban, Jasin Melaka, Malaysia	2° 15' 16.90" N	102° 25' 16.30" E
Bukit Dinding Estate	1 1/2 Miles, Jalan Mentakab, 28600 Karak, Pahang, Malaysia	3° 23' 28.50" N	102° 04' 31.80" E
*Bukit Serampang Estate	KM 12, Jalan Sagil - Tangkak, 84900 Tangkak, Johor, Malaysia	2° 19' 53.70" N	102° 41' 17.40" E

Note: *With effect from 01/07/2021, Bukit Serampang Estate had been transferred to Gomali Group from Pukin Group

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Gomali Estate	2,171.00	*4.77	**379.98	2,555.75	84.95
Paya Lang Estate	*1,827.00	**2.51	***637.74	2,467.25	74.05
Tambang Estate	*1,805.00	**5.78	***199.92	2,010.70	89.77
Sagil Estate	*1,744.00	34.68	**726.31	2,504.99	69.62
Regent Estate	*2,133.00	**5.19	***162.08	2,300.27	92.73
Bahau Estate	*2,629.00	**4.41	***205.08	****2,838.49	92.69
Kuala Jelei Estate	*631.00	2.68	**45.58	679.26	92.90
*Bertam Estate	309.00	0.00	32.98	341.98	90.36
Jasin Lalang Estate	*694.00	0.77	**52.66	***747.43	92.85
Bukit Dinding Estate	*1,445.00	47.53	**167.90	1,660.43	87.03
*Bukit Serampang Estate	2,371.00	9.48	344.65	2,725.13	87.01
TOTAL	17,759.00	117.80	2,954.88	20,831.68	

Note:

- 1) Gomali Estate
 - *Increase 0.87ha river due to GIS remapping and remove 0.09ha pond as the pond has been close
 - **Reduce 0.87ha infrastructure & others due to increase 0.87ha river
- 2) Paya Lang Estate
 - *Reduce 157ha planted area due to change of crop from oil palm to coconut
 - **Increase 1.76ha river after GIS remapping
 - ***Increase 155.24ha in infrastructure & others due to Reduce 1.76ha for river and increase 157ha due to change of crop
- 3) Tambang Estate
 - *Reduce 70ha planted area due to 69ha change of crop from oil palm to coconut planting coconut and 1ha for field roads
 - **Variance 0.17ha river due to updating muar river boundary in field PM98A and PM03A based on current UAV Imagery by GIS Dept and Newly declare conservation area, cemetery-0.38
 - ***Increase 70.17ha in infrastructure & others due to 70ha change of crop from oil palm to coconut and reduce 0.17ha due to updating muar river boundary and newly declare conservation area, cemetery-0.38
- 4) Sagil Estate
 - *Reduce 168ha planted area due to change of crop from oil palm to coconut
 - ** Increase 168ha in infrastructure & others due to change of crop from oil palm to coconut
- 5) Regent Estate
 - *Reduce planted 2 ha RGE due to remapping and road by GIS department
 - **Variance 0.01ha river due to updated river in field RR20A (2), New steep declares 0.16ha in estate area and newly declare conservation area, 2.14ha forest boundary with rocky surface
 - ***Reduce 0.29ha in infrastructure & others due to reduce planted area and declare new steep area and conservation area
- 6) Bahau Estate
 - *Reduce 2 ha planted area due to replanting and GIS remapping for field PR21A (ex PM94C)
 - **Reduced 0.2ha due to re-demarcation of river boundary shown in UAV Imagery by GIS Dept.
 - ***Reduced 0.72ha in infrastructure & others due to updated area by GIS department
 - ****Reduce 2.92ha certified area due to GIS remapping and survey on December 2021
- 7) Kuala Jelai Estate
 - *Reduce 3ha planted area due to updated TNB in field PM04B based on last standing palm
 - **Increase 3ha in infrastructure & others due updated TNB area in estate area
- 8) Bertam estate
 - *Reduce in certified (106.82 ha) and planted area (102 ha) due to Paya Rumput Division (land belongs to Hartawan Developmen) was disposed to third party on 09/08/2021.
- 9) Jasin Lalang Estate
 - *Increase 0.01ha river due to GIS adjustment and remapping
 - **Reduce 3.33ha in infrastructure & others due to updated new land title area by GIS department and admin department
 - ***Reduce 3.32ha certified area due to updated new land title area by GIS department and admin department
- 10) Bukit Dinding Estate
 - *Reduce 2 ha planted area due to GIS adjustment and remapping
 - ** Increase 2ha in infrastructure & others due to reduce of planted area
- 11) Bukit Serampang Estate

*With effect from 01/07/2021, Bukit Serampang Estate had been transferred to Gomali grouping from Pukin Grouping.

1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Gomali Estate	220.00	0.00	558.00	1391.00	2.00	1,951.00	220.00
Paya Lang Estate	13.00	519.00	543.00	752.00	0.00	1,814.00	13.00
Tambang Estate	75.00	511.00	299.00	847.00	73.00	1,730.00	75.00
Sagil Estate	489.00	215.00	415.00	170.00	455.00	1,255.00	489.00
Regent Estate	454.00	487.00	689.00	239.00	264.00	1,679.00	454.00
Bahau Estate	494.00	666.00	1,170.00	12.00	287.00	2,135.00	494.00
Kuala Jelei Estate	0.00	38.00	466.00	127.00	0.00	631.00	0.00
Bertam Estate	0.00	0.00	0.00	309.00	0.00	309.00	0.00
Jasin Lalang Estate	0.00	0.00	0.00	0.00	694.00	694.00	0.00
Bukit Dinding Estate	52.00	188.00	811.00	394.00	0.00	1,393.00	52.00
Bukit Serampang Estate	160.00	266.00	290.00	1,621.00	34.00	2,211.00	160.00
Total (ha)	1,957.00	2,890.00	5,241.00	5,862.00	1,809.00	15,802.00	1,957.00

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Sept 2021 - Aug 2022)	Actual (Jun 2021 - Apr 2022)	Forecast (Sept 2022 - Aug 2023)
Gomali Estate	38,220.00	31,836.40	35,388.00
Paya Lang Estate	37,260.00	29,378.96	36,060.00
Tambang Estate	26,851.00	21,887.68	27,477.00
Sagil Estate	33,671.00	18,242.43	19,190.00
Regent Estate	34,152.00	25,946.96	34,830.00
Bahau Estate	43,970.00	38,050.30	44,540.00
Kuala Jelei Estate	14,860.00	11,877.87	13,110.00
Bertam Estate	11,410.00	7,231.68	8,040.00
Jasin Lalang Estate	13,770.00	10,806.69	13,770.00
Bukit Dinding Estate	37,776.00	22,556.99	34,630.00
Bukit Serampang Estate	0.00	25,485.58	38,040.00
Segamat Estate	0.00	3,960.03	0.00
Pukin Estate	0.00	2,456.36	0.00
Shahzan 1 Estate	0.00	2,609.29	0.00

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Shahzan 2 Estate	0.00	3,081.01	0.00
Total	291,940.00	255,408.23	305,075.00

Note: Diverted crop from Segamat Estate, Pukin Estate, Shahzan 1 Estate, Shahzan 2 Estate.

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sept 2021 - Aug 2022)	Actual (Jun 2021 - Apr 2022)	Forecast (Sept 2022 - Aug 2023)
Nil	-	-	-
Total (mt)	-	-	-

Note: -

1.9 Certified Tonnage

	Estimated (Sept 2021 - Aug 2022)	Actual (Jun 2021 - Apr 2022)	Forecast (Sept 2022 - Aug 2023)
	Mill Capacity: 120 MT/hr	FFB	FFB
	291,940.00	255,408.23	305,075.00
SCC Model: SG	CPO (OER: 20.25%)	CPO (OER: 21.85%)	CPO (OER: 22.50%)
	59,117.85	55,817.24	68,641.88
	PK (KER: 4.65%)	PK (KER: 4.55%)	PK (KER: 5.75%)
	13,575.21	11,613.47	17,541.81

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
55,817.24	-	-	51,702.06	-	51,702.06

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
11,613.47	-	-	9,683.63	-	9,683.63

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 23-28/05/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the IOI Gomali Palm Oil Mill and Gomali Estate, Paya Lang Estate, Tambang Estate, Sagil Estate, Regent Estate, Bahau Estate, Kuala Jelei Estate, Bertam Estate, Jasin Lalang Estate, Bukit Dinding Estate, Bukit Serampang Estate as a MSP0 Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 and MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Certification Unit were not using MSP0 certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSP0 Logo and related claims.

The estates or smallholders sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSP0 Certification Requirement. The sampling of smallholders were based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix B.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSP0 requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

All the previous nonconformities are remains closed. The assessment findings from the initial assessment are detailed in Section 4.2. The Major NC closure conducted through verification of document and evidence that submitted.

This report was externally reviewed by MSP0 approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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The following table would be used to identify the locations to be audited each year in the 5-year cycle.

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
Gomali Palm Oil Mill	NA	NA	✓	✓	✓
Gomali Estate	NA	NA	-	✓	-
Paya Lang Estate	NA	NA	-	✓	-
Tambang Estate	NA	NA	-	✓	-
Sagil Estate	NA	NA	-	✓	-
Regent Estate	NA	NA	-	-	✓
Bahau Estate	NA	NA	✓	-	✓
Kuala Jelai Estate	NA	NA	✓	-	✓
Bertam Estate	NA	NA	✓	-	-
Jasin Lalang Estate	NA	NA	✓	-	-
Bukit Dinding Estate	NA	NA	-	-	✓
Bukit Serampang Estate	NA	NA	NA	NA	✓

Tentative Date of Next Visit: May 23, 2023 - May 28, 2023

Total No. of Mandays: 23 Mandays

2.1 BSI Assessment Team

Team Member Name	Role	Qualifications
Nor Halis Abu Zar (NHA)	Team Leader	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from Universiti Teknologi Mara in 2012.</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day to day plantation operations. In his career at Kulim Plantation. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS 2530:2013</p>

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		<p>and has accumulated more than 400 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended: He has completed ISO IMS 9001 and 14001 Lead Auditor Course in January 2019, MSPO 2530:2013 Lead Auditor Course in February 2019, Endorsed RSPO Lead Auditor Course in October 2020, CQI and IRCA Certified ISO 45001 Lead Auditor Course in June 2021, ISO 9001:2015 Lead Auditor Course in April 2019, MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Legal requirement, Land ownership, social, legal, workers welfare, contractors & stakeholders' consultation.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>
<p>Mohd Nazib Marwan (MNM)</p>	<p>Team Member</p>	<p>Education: He holds Diploma in Mechanical Engineering graduated from Sultan Salahuddin Abdul Aziz Shah in 2007.</p> <p>Work Experience: He has 5 years working experience with Department of Occupational Safety and Health Malaysia and has visited /audited many types of industries including plantation industry. He also has more than 11 years of experiences as auditor for several standards including ISO 9001, ISO 14001, ISO 45001, MSPO and RSPO with previous certification body.</p> <p>Training attended: ISO 9001, ISO 14001, ISO 45001, MSPO and RSPO</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Legal requirement, Land ownership, social, legal, workers welfare, contractors & stakeholders' consultation.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>
<p>Ismadi Ismail (II)</p>	<p>Team Member</p>	<p>Education: He holds Diploma in Planting Industry Management from MARA Institute of Technology, Kuantan Pahang.</p> <p>Work Experience: 25 years of working experiences with various plantation companies. Vast experiences, knowledge and skills in establishing new Estates from Jungle or Forest and Best Agriculture Practices (GAP) for plantation either peat or mineral. Experienced and well versed on Recruitment of Foreign Workers Procedure from Source countries and handling with Ministry of Home Affairs and Ministry of Human Resource Procedure on workers related issues at Peninsular, Sabah and Sarawak. He had been involved in MSPO auditing</p>

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		<p>since 2017 and fully trained and qualified as Lead Auditor/Auditor in CoP, MSPO, RSPO and SCCS.</p> <p>Training attended: He completed the MSPO Auditor course in 2017 and SCCS in 2019 held by SGS (M) Sdn Bhd, Endorsed RSPO P&C Lead Auditor Course in 2019 and ISO 9001:2015 Lead Auditor course by TOMC. Apart from auditing, he is also certified MSPO Peer Reviewer by MPOCC since 2017.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Traceability, Legal requirements, Safety and Health, Environmental, Waste management, HCV, Business Plan and Best Practices.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>
<p>Mohamad Fitri Mustafa (MFM)</p>	<p>Team Member</p>	<p>Education: Graduate in degree of agribusiness.</p> <p>Work Experience: More than 8 years working experience in various plantation company and skills in Good Agricultural Practices (GAP) including Integrated Pest Management (IPM). Involved in ISCC and MSPO auditing since September 2017.</p> <p>Training attended: Qualified as Lead Auditor/Auditor for MSPO, RSPO and ISO 9001. Completed and certified MSPO Auditor course in 2018 held by SGS (M) Sdn Bhd.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Traceability, Legal requirements, Safety and Health, Environmental, Waste management, HCV, Business Plan and Best Practices.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>

2.2 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

2.3 Accompanying Persons

No.	Name	Role
	N/A	

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2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	Team A		Team B	
			(NHA)	(II)	(MNM)	(MFM)
Sunday, 22/05/2022	-	Team A: Travelling to Segamat Team B: Traveling to Karak	√	√	√	√
Monday, 23/05/2022 Team A: Gomali Palm Oil Mill Team B: Bkt Dinding Estate	08:30 - 09:00	Opening Meeting <ul style="list-style-type: none"> • Presentation by BSI Lead Auditor - introduction of team member and assessment agenda • Confirmation of assessment scope and finalizing audit scope 	√	√	√	√
	09:00 - 12:30	<u>Team A</u> Mill Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc. <u>Team B</u> Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√	√
	12:30 - 13:30	Lunch break	√	√	√	√
	13:30 - 16:30	Document review (MS 2530:2013 Part 4 (Team A) & Part 3 (Team B): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: New Planting (Estate).	√	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√	√

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Date	Time	Subjects	Team A		Team B	
			(NHA)	(II)	(MNM)	(MFM)
Tuesday, 24/05/2022 Team A: Gomali Palm Oil Mill Team B: Bkt Dinding Estate	09:00 - 12:30	<u>Team A</u> Document review (MS 2530:2013 Part 4): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: New Planting (Estate). <u>Team B</u> Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√	√
	12:30 - 13:30	Interim closing meeting (Team A) & Lunch break	√	√	√	√
	13:30 - 16:30	Document review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: New Planting (Estate).	-	-	√	√
	16:30 - 17:00	Interim closing meeting	-	-	√	√
Wednesday 25/05/2022 Team A: Bkt Serampang Estate Team B: Kuala Jelei Estate	09:00 - 12:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices Best practices, P7: Development of New Planting	√	√	√	√
	10:00 - 12:00	Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	√	√	-	-
	12:30 - 13:30	Lunch break	√	√	√	√

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Date	Time	Subjects	Team A		Team B	
			(NHA)	(II)	(MNM)	(MFM)
	13:30 - 16:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√	√
Thursday, 26/05/2022 Team A: Bkt Serampang Estate Team B: Kuala Jelei Estate	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√	√
	12:30 - 13:30	Lunch break	√	√	√	√
	13:30 - 16:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices Best practices, P7: Development of New Planting	√	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√	√
Friday, 27/05/2022 Team A: Regent Estate Team B: Bahau Estate	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√	√
	12:30 - 13:30	Lunch break	√	√	√	√

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Date	Time	Subjects	Team A		Team B	
			(NHA)	(II)	(MNM)	(MFM)
	13:30 - 16:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices Best practices, P7: Development of New Planting	√	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√	√
Saturday, 28/05/2022 Team A: Regent Estate Team B: Bahau Estate	09:00 - 12:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices Best practices, P7: Development of New Planting	√	√	√	√
	12:30 - 13:30	Lunch break	√	√	√	√
	13:30 - 16:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices Best practices, P7: Development of New Planting	√	√	√	√
	16:30 - 17:00	Audit Team Discussion & Closing Meeting at Bahau Estate	√	√	√	√

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During the assessment there were four (4) Major & three (3) Minor nonconformities and no OFI (0) raised. The IOI Gomali Palm Oil Mill and Supply Bases Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Major Non-conformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2205026-202205-M1	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Gomali Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.3.1.1 Major
Requirements:	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations		
Statement of Nonconformity:	Evidence of compliance to applicable local, state, national and ratified international laws and regulations was not effectively implemented.		
Objective Evidence:	The mill has conducted audiometry test for 2021 on 08 - 14/07/2021 at Segamat Clinic for 117 of its workers. Based on the results provided by the clinic, 52 workers were classified under Standard Threshold Shift and stated to be retests within 3 months (90 Days). Nevertheless, the mill conducted the retest on 03 - 22/01/2022. The retest has exceeded 82 days (172 days) from the 3 months supposed time frame.		
Corrections:	Audiometric re-test for the 52 workers has been conducted from 03 - 22/1/2022. The report has been received from OHD on 15/2/2022.		
Root cause analysis:	There is no mechanism or internal SOP to monitor the audiometric test programme will be done within the stipulated time, as per legal requirement for the retest of the respective workers under Temporary Standard Threshold Shift Category.		

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Corrective Actions:	<ol style="list-style-type: none"> 1) SOP of Management of Occupational Noise Exposure and Hearing Conservation will be established. 2) Training for Mill Management on the newly established SOP. 3) Mill management to update safety and health annual program with Hearing Conservation Program (HCP) and implement accordingly.
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. SOP on Management of Occupational Noise Exposure and Hearing Conservation has been established. Refer OSH Form ISO45001:2018 Title: Senarai Semak Program Audiometrik with reference number IOIPSSB/HSE/FM/01 Rev.00 dated 01/06/2022 2. Training on Hearing Conservation has been conducted on 23/06/2022. Refer Safety and Health Program for The Year 2022 Gomali Palm Oil Mill. Training on Mechanism to monitor audiometric test has been conducted on 14/07/2022. Refer training materials, attendance and photo of training that conducted at Gomali Mill Conference Hall. 3. Mill has updated safety and health annual program with hearing conservation program and has been implemented on 23/06/2022. Refer Safety and Health Program for The Year 2022 Gomali Palm Oil Mill. <p>Based on the above evidence, the major Non-Conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-M2	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Gomali Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.5.3.2 Major
Requirements:	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <ol style="list-style-type: none"> a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products 		
Statement of Nonconformity:	Waste Management Plan was not effectively demonstrated.		
Objective Evidence:	During the visit to the Gomali Palm Oil Mill line site, it was found that scheduled waste items such as 2T Lubricant containers have been inappropriately disposed into the field areas surrounding the housing complex. It was not in line with Waste Management and Reduction Plan dated May 2022.		
Corrections:	Immediate linesite cleaning have been done on 23/05/2022 and all scheduled waste items have been collected and stored in SW store.		
Root cause analysis:	Gomali Palm Oil Mill linesite and Gomali Estate is sharing the same linesite compound. Estate had already done line site inspection by HA on weekly basis and trainings were given by management on waste management, waste segregation,		

	<p>and schedule waste to person in charge and targeted workers according to training need analysis (TNA).</p> <p>However, there are lack of awareness and reminders given to workers in which resulting in workers disposing waste not according to procedure despite training on waste management, waste segregation, and schedule waste had been done. Workers use 2T for their motorcycle and does not aware on the correct way of disposing schedule waste (2T lubricant containers).</p>
Corrective Actions:	<p>The following actions will be carried out:</p> <ol style="list-style-type: none"> 1) Awareness and reminders will be carried out frequently to all workers regarding waste management and disposal 2) Trainings on waste management, waste segregation, and schedule waste will be given to all workers and the trainings material will be updated to ensure comprehensive understanding to workers 3) Training need analysis will be updated to address all workers instead of only general workers (line site sweeper)
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Training on Schedule waste & waste segregation has been conducted on 01/06/2022. Sighted evidence of training materials, attendance and photos. Training evaluation has been conducted to ensure the effectiveness of the training. Further explanation has been minutes in the Environmental Meeting dated 09/06/2022 2. Training on Schedule waste & waste segregation (For Workers) has been conducted on 26/05/2022. Sighted evidence of training materials, attendance, and photos. Training evaluation has been conducted to ensure the effectiveness of the training. Monitoring Checklist of linesite has been updated on 07/06/2022. Linesite clearance update was sighted as per photo evidence dated 23/05/2022. 3. Training need analysis has been updated as per evidence "Jadual Penilaian Latihan" to all workers that has been attended the training on Schedule waste & waste segregation. <p>Based on the above evidence, the major Non-Conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-M3	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Bukit Serampang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Major
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.		
Statement of Nonconformity:	Storage of Scheduled Waste was exceeded 180 days validity period.		

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<p>Objective Evidence:</p>	<p>Schedule Waste (SW): 104, 305,410 Recent Disposed: 11/04/2022 Previous Disposal: 02/09/2021 eSwis First Generation: 30/09/2021 No of days from last disposal: 192</p> <p>It was identified that the estate has exceeded the validity period of SW storage as stipulated in the Environmental Quality Act 1974 (Act 127), prior to disposal.</p> <p>Reference: "Environmental Quality (Scheduled Wastes) Regulations 2005; PU(A) 294/2005; Regulation 9-Storage of Scheduled Wastes; No.5 – Any person may store schedule wastes generated by him for 180 days or less after its generation provided that: The quantity of scheduled wastes accumulated on site shall not exceed 20 metric tonne. Based on the above issues, there was no evidence to show the existing monitoring mechanism effective to ensure proper and safe handling, storage and disposal of Schedule Waste.</p>
<p>Corrections:</p>	<p>Bukit Serampang Estate management has already disposed the scheduled waste on 11/04/2022.</p>
<p>Root cause analysis:</p>	<p>Bukit Serampang Estate had initiated the process for scheduled waste disposal through DOE licensed contractor, Kualiti Alam Sdn Bhd, on 16/2/2022. At that point of time, the period from the date of first generation of the scheduled waste was only at 139 days. However, contractor sent an email to inform us that they cannot dispatch their lorry to BS estate as we did not meet the contractor’s quota of 18 pallet for collection. However, on 25 March, which is 176 days from generation date, they agreed to collect our 7 pallets but the date will be 11/4/2022 which will be 193 days from generation date. As the estate had no choice, they had to agree to this arrangement as engaging a new contractor would take a longer time.</p> <p>The current SOP (SOP: IOI-OSH 3.2.2) for Scheduled Waste handling currently does not specify a properly guided timeframe from the initial process of engagement with the disposal contractor until the whole process of disposal completed.</p> <p>The current SOP also does not able to provide guideline on what action to be taken in a situation where the disposal cannot be completed within the stipulated 180 days due to unforeseeable and unexpected circumstances.</p>
<p>Corrective Actions:</p>	<p>The following actions will be carried out:</p> <ol style="list-style-type: none"> 1) The existing SOP (SOP: IOI-OSH 3.2.2) document will be revised and updated to include a guided timeframe (about 120 days or sooner) for the commencement of the process to arrange for the disposal of scheduled waste disposal. 2) The SOP will also be revised to include guidance of the steps to be taken if the disposal cannot be disposed on time, which will include request for period extension for the disposal from DOE. 3) The SOP will be revised to include a clause to consider replacing the contractor if they do not comply with regulations. 4) SW disposal will be discussed during Environmental meeting as part of the monitoring for the disposal of SW. 5) Training on the updated SOP will be given by HSE/Sustainability Team to the OC’s management team personnel in charge to keep them informed and aware on the latest update & changes in the document.

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	6) OCs management shall take measure in ensuring the disposal is accordance with updated SOP by giving trainings to their respective personnel in charge of the SW handling.
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1) The existing SOP (SOP: IOI-OSH 3.2.2) document has been revised and updated. Refer OSH Form ISO45001:2018 Title: Mechanism For Handling Schedule Waste From Generated To Disposal with reference number IOIPSSB/HSE/FM/XX Rev.00 dated 01/07/2022. It has been included a guided timeframe (about 120 days or sooner) for the commencement of the process to arrange for the disposal of scheduled waste disposal. 2) The SOP has been revised to include guidance of the steps to be taken if the disposal cannot be disposed on time, which will include request for period extension for the disposal from DOE. Refer OSH Form ISO45001:2018 Title: Mechanism for Handling Schedule Waste From Generated To Disposal with reference number IOIPSSB/HSE/FM/XX Rev.00 dated 01/07/2022 3) The SOP has been revised to include a clause to consider replacing the contractor if they do not comply with regulations. Refer OSH Form ISO45001:2018 Title: Mechanism for Handling Schedule Waste From Generated To Disposal with reference number IOIPSSB/HSE/FM/XX Rev.00 dated 01/07/2022 4) SW disposal has been discussed during Environmental meeting as part of the monitoring for the disposal of SW. refer Minutes of meeting "Mesyuarat Alam Sekitar" dated 20/07/2022. 5) Training on the updated SOP has been given by HSE/Sustainability Team to the OC's management team personnel in charge to keep them informed and aware on the latest update & changes in the document dated 14/07/2022. Refer Training record Updates on Compliance to Environmental & Schedule Waste Management. 6) OCs management has been taken measure in ensuring the disposal is accordance with updated SOP by giving trainings to their respective personnel in charge of the SW handling. Refer Training record on Updates on Compliance to Environmental & Schedule Waste management dated 14/07/2022 <p>Based on the above evidence, the major Non-Conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-M4	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Bukit Serampang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.5.1 Major
Requirements:	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: a. Assessment of water usage and sources of supply		
Statement of Nonconformity:	The Water Management Plan was not effectively implemented		

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Objective Evidence:	Water usage is monitored on a half yearly basis by the estate. Previously water used for consumption was treated in the estate using the water source available. The latest National Drinking Water Quality Standard (NDWQS) was conducted on 26/11/2021. The results indicated that certain specifications did not comply with the NDWQS. Hence, the estate could not justify that the water used for domestic consumption complies with NDWQS. Bukit Serampang Estate have conducted assessment of incoming and outgoing water course (Date: 20/01/2022; Report Number: BSE/10/03/2022) and domestic water (Date: 26/11/2021) by sending samples of the water to the accredited lab/company lab for water analysis. The estate has received the results of the lab analysis. The results indicated that the results did not meet the specifications. There was no evidence of action taken post receiving the non-conforming results.
Corrections:	Bukit Serampang Estate management has already made arrangement for the re-sampling of the domestic water by sending it to an accredited lab.
Root cause analysis:	The previous Sustainability Staff who was assigned by Bukit Serampang Estate management had recently resigned. Thus, the follow up of the report and result of the domestic water analysis were not done accordingly. There is also no proper guidance and mechanism in place concerning the course of actions to be taken if the water quality results indicated that certain specifications did not comply with the required standard.
Corrective Actions:	<ol style="list-style-type: none"> 1) The water management plan 2022 for Bukit Serampang Estate will be updated to include the actions to be / has been taken by the estate management whenever the drinking water analysis do not meet the specifications. 2) Estate manager to immediately brief the estate management on the revised action plan.
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Refer Section 1.2 Action Plan and Mechanism on off spec parameter has been include in the Water Management Plan 2022 Bukit Serampang estate. 2. Manager has brief Person in charge which is Assistant Manager on "Pelan Tindakan Untuk Keputusan Sample Air (Domestik dan WQI' dated 19/07/2022 on monitoring the action plan if any off-spec parameter from water sampling. Resampling has been conducted on 21/06/2022 as per evidence of letter dated 20/06/2020 "Water Quality Re Sampling 2022" Bukit Serampang Estate. <p>Based on the above evidence, the Major Non-Conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-N1	Issue Date:	28/05/2022
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Gomali Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.2.2 Minor
Requirements:	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.		

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Statement of Nonconformity:	<p>The system to keep parties to a grievance informed of its progress, including against agreed timeframe and the outcome was not effective and communicated to relevant stakeholders.</p>
Objective Evidence:	<p>Based on interview with NUPW head and other JCC representatives, the have a few complaints which commonly shared between estate and mill. Issues related to road condition and repairs, waste handling and road safety were highlighted.</p> <p>These issues were trailed further in the complaints/green book and JCC's 2022 meeting minutes. None of the said issues recorded hence progress, agreed time frame and outcome was not available for verification.</p>
Corrections:	<p>A meeting will be conducted with the NUPW head and other JCC representatives by the mill management to update them regarding current status on their grievances.</p>
Root cause analysis:	<p>The workers already highlighted the following issues during internal verification audits by Sustainability department. Mill management have already resolved the issues, but they have yet to communicate it's progress and outcome to the workers. As for the records, since this grievance was raised through interview session, the details of the issue was only recorded in the interview session records. The actions to be taken are also recorded in that documents.</p> <p>However, the format of the record was not established in a way to ensure proper flow of grievance handling will be followed (e.g. complainant acknowledgement, person in charge, etc.). As all issues are recorded and addressed as prompt as possible, operating centers felt that consolidating the comments in another documents will only be duplicating the action taken.</p>
Corrective Actions:	<ol style="list-style-type: none"> 1. A memo will be distributed to all operating centres in the region to remind them to ensure that all grievances raised by employees and stakeholders are documented in the Grievance book / Social mitigation plan. The format given Grievance book / Social mitigation plan will ensure a proper flow of grievance handling, as per the company grievance mechanism. 2. These grievances shall then be addressed, and the relevant stakeholders shall be informed regarding the outcome and agreed timeframe (if the grievance can be resolved). If the grievance can't be resolved / addressed / attended, the complainant shall be informed with appropriate explanation. The complainant shall then be requested to acknowledge the decision. 3. Stakeholders shall be updated on the progress of actions taken to settle issues that can be settled. Once the issues are settled, the relevant stakeholders shall be requested to acknowledge that the issues have been resolved amicably. Complainants are required to contact Management if they are unsure of the progress of complaints made or if they have any new grievances 4. Stakeholders, management and employees are given briefing/training on IOI's grievance procedures during stakeholders' meetings, daily muster, posters on notice boards, linesite etc. 5. Grievance procedures includes Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing, internal and external stakeholder meetings, communicating directly to operating center management etc.
Assessment Conclusion:	<p>The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next assessment visit.</p>

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Non-Conformity Report			
NCR Ref #:	2205026-202205-N2	Issue Date:	28/05/2022
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Bukit Dinding Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.		
Statement of Nonconformity:	Employment contract available between the contractor and the employees was not based on legal or industry minimum standards (e.g. Employment Act 1955).		
Objective Evidence:	Working contract agreement between Contractor (Mega Sensasi Jaya Sdn. Bhd.) which has been appointed as FFB transporter by IOI Plantation Sdn. Bhd. and their workers (ID No: 970522-XX-XXXX) which has been appointed as lorry driver) does not indicate the working hours, number of days entitle for annual leave and public holidays, medical and other benefits.		
Corrections:	The Contractor (Mega Sensasi Jaya Sdn Bhd) have revised their workers contract agreement according to Employment Regulation 1957 which will be then acknowledged by the workers.		
Root cause analysis:	<p>The contractor, Mega Sensasi Jaya Sdn.Bhd, were found to be unclear with the Employment Regulation 1957.</p> <p>Under regulation 5 of the Employment Regulation 1957, there is a list of details of the employment terms and condition that must be stated in workers' contract agreement. Without proper awareness of on the said regulation, the contractor has only stated a simple sentence for the "number of days entitle for annual leave and public holidays, medical and other benefits stipulated under the Malaysian Law" in their workers' contract agreement with the intention to ease the workers understanding on the matter, which has therefore created an ambiguity in interpreting the sentence.</p>		
Corrective Actions:	Sustainability team will conduct a training for selected contractors in Gomali Region, which was found has yet to have proper understanding on the details of employment terms and condition which need to be clearly stated in workers contract agreement, as per regulation 5 of Employment Regulation 1957.		
Assessment Conclusion:	The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next assessment visit.		

Non-Conformity Report			
NCR Ref #:	2205026-202205-N3	Issue Date:	28/05/2022
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Bukit Serampang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.2.2 Minor
Requirements:	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.		

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Statement of Nonconformity:	The system to keep parties to a grievance informed of its progress, including against agreed timeframe and the outcome was not effective and communicated to relevant stakeholders.
Objective Evidence:	Based on interview with neighboring village representatives (Kg Sengkang), they have highlighted on the replanting activities which is still in progress. Issues related to small/bottleneck drain and resulting to overflow and flooding to the some of the villager's farm are among their concern. Investigation of the said issue was not yet initiated hence validity of complaint was not able to be further verified.
Corrections:	A physical meeting was conducted on 30/5/2022 between estate management and the representatives of Kg Sengkang to request for more information (in writing) on their appeal for assistance for flood mitigation measures in their own land, which was highlighted to the auditors. Bukit Serampang Estate management requires this information for their submission of the details of the issue to IOI HQ, for HQ approval to assist on this matter. Follow up measures will be taken upon getting approval from HQ.
Root cause analysis:	Due to COVID-19 pandemic, estate management only distribute stakeholder consultation form and stakeholder interview form to obtain feedback / information / grievances from the stakeholders regarding estate activities that may give impact to them including replanting. As there are no feedback / grievances from the village representative's (Kg Sengkang) feedback form, the estate management thought there are no issues from villagers.
Corrective Actions:	<p>1) A memo will be distributed to all operating centers in the region to remind them to ensure that all grievances raised by employees and stakeholders are documented in the Grievance book / Social mitigation plan. The format given Grievance book / Social mitigation plan will ensure a proper flow of grievance handling, as per the company grievance mechanism.</p> <p>These grievances shall then be addressed, and the relevant stakeholders shall be informed regarding the outcome and agreed timeframe (if the grievance can be resolved). If the grievance can't be resolved / addressed / attended, the complainant shall be informed with appropriate explanation. The complainant shall then be requested to acknowledge the decision.</p> <p>Stakeholders shall be updated on the progress of actions taken to settle issues that can be settled. Once the issues are settled, the relevant stakeholders shall be requested to acknowledge that the issues have been resolved amicably.</p> <p>Complainants are required to contact Management if they are unsure of the progress of complaints made or if they have any new grievances</p> <p>2) Stakeholders, management and employees are given briefing/training on IOI's grievance procedures during stakeholders' meetings, daily muster, posters on notice boards, linesite etc.</p> <p>Grievance procedures includes Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing, internal and external stakeholder meetings, communicating directly to operating center management etc.</p>
Assessment Conclusion:	The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next assessment visit.

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Opportunity For Improvement			
Ref:	N/A	Clause:	MSPO Part ___:
Area/Process:			
Objective Evidence:			

Noteworthy Positive Comments	
1	Good commitment and corporation from the management.
2	Generally, well implementation of Good Agricultural Practices (GAP).

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2062066225-202106-N1	Issue Date:	18/06/2021
Due Date:	28/05/2022	Date of Closure:	28/05/2022
Area/Process:	Estates	Clause & Category: (Major / Minor)	MSPO Part 3: 4.5.5.1 Minor
Clause:	4.5.5.1		
Requirements:	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: Assessment of water usage and sources of supply.		
Statement of Nonconformity:	Water Contingency Plan for Domestic Water Usage was not available.		
Objective Evidence:	The request for JTK License (Kebenaran Menggunakan Bekalan Air Persendirian Di bawah Seksyen 6(1)(a) Akta Standard- Standard Minimum Perumahan Dan Kemudahan Pekerja (1990) has been rejected by JTK due to the sampling done by KKM resulting in Offspecs results. There was no action plan available in the Water Management Plan to address situations such as this.		
Corrections:	<ol style="list-style-type: none"> 1. Water Management Questionnaire to be amended by including water contingency plan for water shortage due to factors like water cut, burst pipes, scheduled and unscheduled maintenance, water contamination, drought, and suspension of license. 2. The handing over is carried out to the PIC and briefed on the status of the permit renewal and will follow up on this issue to obtain the necessary documents. 3. The estate management has sent a purchase order dated 25/06/2021 to an accredited water treatment consultant Qwatso Chemical Sdn Bhd, to provide the Jar Test Analysis, installation and calibration of automatic dosing pump. The appointed consulted shall perform water treatment training to personnel handling Sagil Estate's water treatment. After that, estate management shall contact Lotus Laboratory Services Sdn Bhd an accredited laboratory and 		

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	<p>Ministry of Health to analyse the domestic drinking water quality. Upon receiving the positive analysis report, management shall apply the following permit and license:</p> <ul style="list-style-type: none"> • SPAN – Lesen Kelas Bagi Sistem Bekalan Air Persendirian • Jabatan Tenaga Kerja (JTK) - Kebenaran Untuk Menggunakan Sumber Bekalan Air Persendirian Di Bawah Seksyen 6 (1) (a) Akta Standard-Standard Minimum Perumahan Dan Kemudahan Pekerja 1990. <p>In addition, the frequency of water quality sampling is increased to every month via jar test until the permit and licenses are obtained.</p>
<p>Root cause analysis:</p>	<ol style="list-style-type: none"> 1. Management were unaware of the requirement to have a Water Contingency Plan should there be any delay in approval of license and permits from government bodies. 2. Changes of PIC in the management led to the new PIC being unaware of the counter measures that should be taken should there be any delay in approval of license and permits from government bodies. The new PIC was unaware of the whole process and therefore staggered the permit and license application. <p>Reapplication of the necessary permits for domestic water usage (JTK Permit) and SPAN License were carried out since February 2020. However due to COVID-19 Pandemic, the process was staggered for a long period.</p>
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1. Estates will be required to fill in their own action plans to address water cut/shortage. 2. Procedure on application of license and permit will be established to give clear overview to newly join personnel. 3. Should there be any delay for the permit and license approval from government bodies, estate is required to send a letter to Jabatan Tenaga Kerja, Muar Johor to request for temporary water usage since the location of the estate is interior and is not accessible for SAJ piping. Estate is to submit necessary documents to JTK before continuing water supply to workers in between the process of JTK permit and SPAN license availability. 4. Water treatment for domestic supply will be monitored closely every month to ensure the quality of the water supply be within the KKM parameters to ensure the permit and license renewal to be in smooth progress. This process must be carried out through monthly jar test or whenever necessary every month. 5. A training plan must be introduced to estate using natural water extraction to ensure all personnel in charge in monitoring the domestic water supply process is updated before the permit renewal expires. 6. All documents related to permit renewal must be monitored closely annually by the person in charge. <p>Counter actions in case of water cut off, burst pipe, contamination, suspension of license, technical issue, and drought must have an alternative for the continuous water supply for domestic usage. Eg: diversion of water from Bukit Serampang Estate using alternative piping and water tanks, supplying clean water from door to door at linesite using portable water tanks. Continuous training will be conducted for all workers using domestic water to ensure they boil water before consumption.</p>
<p>Assessment Conclusion:</p>	<p>The corrective action plan is deemed to be sufficient to address the minor non-conformity raised. The effectiveness of the corrective action plan will be assessed during the next annual surveillance assessment.</p>

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Verification Statement:	<p>Evidence, Water Contingency Plan has been addressed and documented in Domestic Water Management Plan 2022 under Clause 1.1 Contingency Plan. The Domestic Water Management Plan reviewed as below:</p> <ol style="list-style-type: none"> 1. Domestic Water Management Plan Bukit Serampang Estate dated 13/05/2022 2. Domestic Water Management Plan Regent Estate dated 13/5/2022 3. Domestic Water Management Plan Bukit Dinding Estate dated 09/5/2022 4. Domestic Water Management Plan Kuala Jelai Estate dated 12/5/2022 5. Domestic Water Management Plan Regent Estate dated 10/5/2022 <p>The evidence for Minor NC closure has been verified however, Minor NC escalated to Major NC due to non-compliance of another issue in the same indicator.</p>
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Opportunity For Improvement			
Ref:	N/A	Clause:	MSPO Part __:
Area/Process:			
Objective Evidence:			
Verification Statement:			

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
EC-01	4.4.2.1 Part 3 - Major	31/05/2019	Closed on 30/07/2019
EC-02	4.4.5.1 Part 3 - Major	31/05/2019	Closed on 30/07/2019
SH-01	4.5.1.2 Part 3 - Major	31/05/2019	Closed on 30/07/2019
SH-02	4.5.6.1 Part 3 - Major	31/05/2019	Closed on 30/07/2019
AL-01	4.6.1.1 Part 3 - Major	31/05/2019	Closed on 30/07/2019
1928783-202006-M1	4.3.1.1 Part 4 - Major	03/07/2020	Closed on 09/09/2020
1928783-202006-M2	4.4.5.1 Part 4 - Major	03/07/2020	Closed on 09/09/2020
1928783-202006-M3	4.4.5.1 Part 3 - Major	03/07/2020	Closed on 09/09/2020
1928783-202006-M4	4.4.5.6 Part 3 - Major	03/07/2020	Closed on 09/09/2020
1928783-202006-M5	4.5.3.1 Part 4 - Major	03/07/2020	Closed on 09/09/2020
1928783-202006-M6	4.5.3.2 Part 4 - Major	03/07/2020	Closed on 09/09/2020
2066225-202106-N1	4.5.5.1 Part 3 - Minor	18/06/2021	Escalated to Major (2205026-202205-M4)
2205026-202205-M1	4.3.1.1 Part 4 - Major	28/05/2022	Closed on 01/08/2022
2205026-202205-M2	4.5.3.2 Part 4 - Major	28/05/2022	Closed on 01/08/2022
2205026-202205-M3	4.5.3.3 Part 3 - Major	28/05/2022	Closed on 01/08/2022
2205026-202205-M4	4.5.5.1 Part 3 - Major	28/05/2022	Closed on 01/08/2022

2205026-202205-N1	4.4.2.2 Part 4 - Minor	28/05/2022	'Open'
2205026-202205-N2	4.4.5.4 Part 3 - Minor	28/05/2022	'Open'
2205026-202205-N3	4.4.2.2 Part 3 - Minor	28/05/2022	'Open'

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Issues: Mohd Hanafi Mohd Salleh & Norzalie B. Ahmad Supari - Perhilitan Daerah Jempol/Bahau/Jelebu & Kuala Pilah PERHILITAN raised their concern on wildlife issues if the estate management can construct its own cage to catch pest (e.g. wild boar, monkey and etc). However, the cage should be built according to specification provided by PERHILITAN. Once the cage installed, estate shall notify PERHILITAN including once the pest was captured. The management shall not dispose the pest.</p>
	<p>Management Responses: The management will continue to contribute on local and community development.</p>
	<p>Audit Team Findings: No further action required.</p>
2	<p>Issues: Sergeant Zachary Adams - Karak Deputy Chief Police No issue or complaint received for Bukit Dinding Estate operation received from communities so far. However, Karak police expressed their concern to make immediate report if there are any criminal activities or suspects within the estate area.</p>
	<p>Management Responses: Management team will keep date on any criminal activities or suspect identified within estate area.</p>
	<p>Audit Team Findings: No further action required.</p>
3	<p>Issues: Khairi Daud - JKKK Kampung Tepoh, Karak Appreciate for the post flood contribution from Bukit Dinding Estate to the villagers. No other issue raised.</p>
	<p>Management Responses: The management will continue to contribute on local and community development.</p>
	<p>Audit Team Findings: No further action required.</p>
4	<p>Issues: Nantha Periasamy - SJK(T) Ladang Bahau Appreciate on the contribution and support given by the estate management. No other issue raised.</p>
	<p>Management Responses: The management will continue to contribute on local and community development.</p>

	<p>Audit Team Findings: No further action required.</p>
5	<p>Issues: Uganeshwaran Nesh/ National Union Plantation workers Mr Uganeshwaran is the secretary of National Union Plantation Workers for Pahang State. He mentioned that frequent communication and consultation with the estate manager under IOI group has been done directly through meeting and phone call. He also mentioned that high participation from IOI Group workers in NUPW is very satisfactory. IOI group support any activities conducted and persuade any workers to join any Union as per mentioned in their own policy.</p>
	<p>Management Responses: The management noted with the respond and will try to improve in the future.</p>
	<p>Audit Team Findings: No further action required.</p>
6	<p>Issues: N. Suresh - Sungai Pertang Estate Mr N. Suresh is the manager of Sungai Pertang Estate under Sungai Pertang Group for nearly 10 years. Interview with confirmed that good relationship has been established by the management with smallholder surrounding the estates. Latest land survey has been conducted in year 2012 during the last replanting and there are no issues of land. Demarcation of boundary markers done by both parties and can be clearly sighted. He also mentioned that next resurvey will be done in year 2023 during next replanting.</p>
	<p>Management Responses: The management noted with the respond and will try to improve in the future.</p>
	<p>Audit Team Findings: No further action required.</p>
7	<p>Issues: Kannapathi A/L Manikam - Contractor Mr Kannpathi has been appointed as grass cutting contractor since last 20 years. Contract agreement detailing all term has been signed by both parties and confirmed that stakeholders understand content of the agreement. Payment has been made normally with period around 7-10 days after invoice submitted.</p>
	<p>Management Responses: The management noted with the respond and will try to improve in the future.</p>
	<p>Audit Team Findings: No further action required.</p>
8	<p>Issues: Worker’s Representative / Gender Committee Sample of local and foreign workers has been interviewed. As per interview, there is issues has been raised where policy and procedure has been communicated to all workers. Salary payment is in line with local regulations. All workers interviewed satisfied with accommodation provided by the company.</p>
	<p>Management Responses:</p>

	<p>Management team will keep update on any update of legal requirement to ensure that all workers will be paid compliance with legal requirement.</p> <p>Audit Team Findings: No further action required.</p>
9	<p>Issues: Mega Sensai Jaya & MIDO - Contractor Contractors has given positive feedbacks on business opportunities, payment terms and cooperation from staff. No negative issues raised.</p> <p>Management Responses: Estates management will continue good relationship with contractors.</p> <p>Audit Team Findings: No further action required.</p>
10	<p>Issues: Kok Foh Estate Management has given good relationship with neighbouring estate. No issue on land dispute so far. No negative issues raised.</p> <p>Management Responses: Estates management will continue good relationship with neighbouring estate.</p> <p>Audit Team Findings: No further action required.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer:</p> <ol style="list-style-type: none"> Balai Polis Karak Jabatan Perhilitan SJK(T) Ladang Bahau 	<p>Community/neighbouring village:</p> <ol style="list-style-type: none"> JKKK Kg. Tepoh, Karak Sungai Pertang Estate Kok Foh Estate
<p>Suppliers/Contractors/Vendors:</p> <ol style="list-style-type: none"> Kannapathi A/L Manikam Mega Sensasi Jaya MIDO 	<p>Worker's Representative/Gender Committee:</p> <ol style="list-style-type: none"> National Union Plantation workers Gender Committee Representative Workers Representative

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment <i>Gomali POM and Supply Bases</i> Certification Unit complies with the <i>MS 2530-3:2013</i> and <i>MS 2530-4:2013</i> . It is recommended that the certification of <i>Gomali POM and Supply Bases</i> Certification Unit is approved and continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: AGOS BIN ATAN	Name: NOR HALIS ABU ZAR
Company name: IOI PLANTATION SERVICES SDN BHD	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: SENIOR MANAGER, SUSTAINABILITY	Title: CLIENT MANAGER
Signature:  Date: 04/08/2022	Signature:  Date: 01/08/2022

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Oil Palm Plantations and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	IOI Corporation Berhad has documented the Group Sustainable Palm Oil Policy (SPOP) revised October 2020 signed by Dato Lee Yeow Chor (Group Managing Director & Chief Executive Officer and Dr Surina Ismail (Group Head of Sustainability). Sample of Policy briefing has been conducted as sample Bkt Serampang Estate on 10/02/2022 and Regent Estate on 11/03/2022	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The policy had also clearly stated the company’s commitment which included continual improvement in the overall aspects of plantation management and community development. Example as below: 1. Environmental management. 2. Human rights and workplace. 3. Community development and social impact. 4. Traceable supply chains. 5. Transparency and wider engagement.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for	There is a documented procedure for conducting Internal audit. Audit was planned on to be held on annual basis which is conducted by the	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	further improvement. - Major compliance -	Sustainability Team. The planning record was available as per email record. Internal audit was done annually by sustainability group.	
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	<p>There is a documented procedure for conducting Internal audit available for verification. The procedure for Internal Audit was established and documented, i.e., MSPO/SOP/IA/2; Issue 1; Rev: 02; Doc Date: 01/11/2018.</p> <p>Internal Audit is conducted on annual basis by the IOI Sustainability Team. The reports as below:</p> <p>Bukit Serampang Estate</p> <ul style="list-style-type: none"> • Social Sustainability Internal Audit Report dated 12/01/2022 • Safety and Health Officer Internal Audit Report dated 04/02/2022 • Environment & GMP Internal Audit Report dated 28/01/2022. <p>Regent Estate</p> <ul style="list-style-type: none"> • Social Sustainability Internal Audit Report dated 05/01/2022 • Safety and Health Officer Internal Audit Report dated 05/02/2022 • Environment & GMP Internal Audit Report dated 25/01/2022. <p>Bukit Dinding Estate</p> <ul style="list-style-type: none"> • Social Sustainability Internal Audit Report dated 26/01/2022 • Safety and Health Officer Internal Audit Report dated 27/01/2022 • Environment & GMP Internal Audit Report dated 22/03/2022. <p>Kuala Jelei Estate</p> <ul style="list-style-type: none"> • Social Sustainability Internal Audit Report dated 15/03/2022 	Complied

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Criterion / Indicator		Assessment Findings	Compliance																		
		<ul style="list-style-type: none"> Safety and Health Officer Internal Audit Report dated 24/03/2022 Environment & GMP Internal Audit Report dated 31/03/2022. <p>Bahau Estate</p> <ul style="list-style-type: none"> Social Sustainability Internal Audit Report dated 24/01/2022 Safety and Health Officer Internal Audit Report dated 15/03/2022 Environment & GMP Internal Audit Report dated 15/03/2022. <p>NC and OFI for Estates</p> <table border="1"> <thead> <tr> <th>Estates</th> <th>Non-Conformities</th> <th>OFI</th> </tr> </thead> <tbody> <tr> <td>Bukit Serampang estate</td> <td>67</td> <td>21</td> </tr> <tr> <td>Regent Estate</td> <td>36</td> <td>17</td> </tr> <tr> <td>Bukit Dinding Estate</td> <td>64</td> <td>-</td> </tr> <tr> <td>Kuala Jelei Estate</td> <td>29</td> <td>14</td> </tr> <tr> <td>Bahau Estate</td> <td>33</td> <td>-</td> </tr> </tbody> </table> <p>Audit results were evaluated, and corrective actions taken on the non-conformances. Action plan is available and sampling one of the finding status verified during audit.</p> <p>From the internal audit finding, the action plan was available and sampling one of the finding status verified during audit.</p>	Estates	Non-Conformities	OFI	Bukit Serampang estate	67	21	Regent Estate	36	17	Bukit Dinding Estate	64	-	Kuala Jelei Estate	29	14	Bahau Estate	33	-	
Estates	Non-Conformities	OFI																			
Bukit Serampang estate	67	21																			
Regent Estate	36	17																			
Bukit Dinding Estate	64	-																			
Kuala Jelei Estate	29	14																			
Bahau Estate	33	-																			
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The audit reports were documented and made available for Management review (refer indicator 4.2.3.1).	Complied																		

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>Management review for Estates has been conducted to review the internal audit findings. Minutes of meetings were verified as below:</p> <ul style="list-style-type: none"> • Bukit Serampang Estate: 30/04/2022 • Regent Estate: 03/03/2022 • Bukit Dinding Estate: 08/04/2022 • Kuala Jelai Estate: 21/04/2022 • Bahau Estate: 16/05/2022 <p>The status of the implementation of MSPO was noted to be discussed. This management review meeting discusses as per followed: -</p> <ul style="list-style-type: none"> - Result of audits - Customer feedback - Process performance and product conformity - Status of preventive and corrective actions - Follow up action from management review - Changes that could affect the management system - Recommendation for improvement - Complaint and grievances - Improvement in the effectiveness of the management system - Resources needed 	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>All the Estates have established Continuous Improvement Plan for year 2022. The plan covering Social, Environmental and Occupational Safety Health and among the plan are as below:</p> <ol style="list-style-type: none"> 1. Bukit Serampang Estate <ul style="list-style-type: none"> • To provide a comfortable building to conduct any outdoor activities for workers. • To provide accommodation and furniture at worker’s quarters. • To increase use of EFB mulching. • To ensure buffer zone environment is well kept. • To improve and ensure proper waste disposal and recycle. 2. Regent Estate <ul style="list-style-type: none"> • To upgrade staff living standards to provide new furniture such as requested. • Sanitation in line site or provide sanitizer in line site to ensure workers safe and healthy. • To upgrade staff living standards by install the ceiling fan for all the worker’s house 3. Bukit Dinding Estate <ul style="list-style-type: none"> • To refurbish old house in block C and block A for workers. • To build water tank at line site. • To reduce quantity of domestic waste • Reduce usage of fossil fuel. 4. Kuala Jelei Estate 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> To conduct family at estate level as an appreciation to the works who contribute for the company. To control rat population by increasing barn owl box at the field. To improve awareness on the environment among the employees. <p>5. Bahau Estate</p> <ul style="list-style-type: none"> To conduct family at estate level as an appreciation to the works who contribute for the company. Upgrading worker’s quarter for better accommodation to the employees. To reduce Rhinoceros beetle attack by using pheromone trap in immature area. To reduce usage of plastics and polystyrene by encouraging workers to bring their own food container while buying food. To reduce diesel usage by using smaller and lesser tractor. To expedite the field operation by using 100% mechanical buffalo. 	
4.1.4.2	<p>The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption.</p> <p>- Major compliance -</p>	<p>There is no new technology implemented at Bukit Serampang Estate and Regent Estate and the current practices continued and remain unchanged. However, the following Estates did introduce new technology as follows: -</p> <ol style="list-style-type: none"> Bukit Dinding Estate - Using solar panel post guard and LED bulb to reduce electric usage. Kuala Jelei Estate - Use of powered wheelbarrow for FFB evacuation in the field. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. Bahau Estate - Use of mechanical buffalo to replace buffalo and use of Cantas for harvester gang.	
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	All Estates has developed training programs which cover the safety & health and sustainability aspect for year 2022 as a medium to disseminating new information and techniques.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSP0 requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g. its workers, government agencies, contractors, neighboring plantations by personal invitation to attend the internal and external stakeholders’ consultation meetings. Estate conducted external stakeholder meeting using letter and email due to COVID-19 restrictions. Sighted the feedback form sent to the respective smallholders including government agencies, contractor, supplier and villagers. Sample correspondence letter from BOMBA, Klinik Kesihatan, Supplier and School were verified.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Management documents such as Policies, Stakeholder consultation processes, Financial Annual Reports are available upon request and published at the IOI website: https://ioigroup.com/Content/S/S_Sustainability Any commercially confidential information will need special request before being provided.	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>Estates has established procedures and mechanisms to conduct stakeholders’ consultations, handle complaints and grievances through stakeholders’ meetings, Women Empowerment Committee (WEC), Employee Consultative Committees (ECC), Safety & Health Committees (SHC).</p> <p>Reference were taken to:</p> <ul style="list-style-type: none"> • Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020 • Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021 • Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. • Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. <p>Training on Grievances and complaint procedure has been given to the internal stakeholders and external stakeholders as per sample estate below:</p> <ul style="list-style-type: none"> • Bukit Serampang Estate: 10/02/2022 • Regent Estate: 25/03/2022 	Complied
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p>The respective Estates Manager is overall responsible for any issues raised by local communities and other affected or interested parties regarding Estate operations. Social Liaison Officers are also nominated to coordinate activities of the stakeholders, WECs, ECCs and SHCs.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Appointments letters as issued to the respective Social Liaison Officers. Sighted the letters as below:</p> <ul style="list-style-type: none"> • Bukit Serampang Estate: Mr Adam Zulkarnaian Mustapa Kamal dated 01/09/2020 • Regent Estate: Mr Selveinderen a/l Morgan dated 08/08/2021 • Bukit Dinding Estate – Mr Savandappan S. Chetty (Asst Manager) letter dated 01/03/2021 • Kuala Jelei Estate – Chai Shin Yi (Senior Asst Manager In-Charge) as per appointment letter dated 14/12/2021. • Bahau Estate – Mohd Azri Ridhwan (Asst manager) as per appointment letter dated 23/05/2022 	
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>Latest stakeholders have been prepared by sample visited estates. The list consists of Government Bodies, NGO's, Relevant Embassies, Neighboring villagers, Suppliers, Contractors, Transporters, Schools, Canteen Operators / Shopkeepers, Operating Unit Management, JCC Members and Worshipping Areas Representative. List of stakeholders updated as below:</p> <ul style="list-style-type: none"> • Bukit Serampang Estate: 01/12/2021 • Regent Estate: 15/04/2022 • Bukit Dinding Estate – updated on 06/05/2022 • Kuala Jelei Estate – updated on 07/03/2022 • Bahau Estate – updated on 29/03/2022 <p>Stakeholders meeting has been conducted via correspondence email or letter and meeting at estate main office. Records of consultation and communication included attendance lists, minutes of the meetings, photographs of the meetings and meeting notes. Minutes</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>of meetings had noted deliberation of the issues raised and recommendations of actions to be taken and the follow-up. Evidence of correspondence email or letter by relevant stakeholders were kept at the office and there is no complaints and grievances gained.</p> <p>Records of consultation and communication such as attendance lists, minutes of the meetings, photographs of the meetings are available. Minutes of meetings had noted deliberation of the issues raised and recommendations of actions to be taken and the follow-up. Meeting with stakeholder was conducted as follows: -</p> <ul style="list-style-type: none"> • Bukit Dinding Estate – 11/05/2022 • Bahau Estate – 21/04/2022. • Kuala Jelei Estate – 27/04/2022 • Bukit Serampang Estate - 09/02/2022 • Regent Estate - 15/04/2022 	
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).</p> <p>- Major compliance -</p>	<p>All Estates has established, implemented, and maintained a procedure for traceability of FFB from the estates to the CPO and PK produced by the POM, documented in Standard Operation Procedure, MSP0 Supply Chain – Oil Mill Segregation Doc Number: MSPOSC/SOP/SG/1, Revision 2 Effective Date: 01/09/2019.</p>	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>The Management team on harvesting holds the responsibility on regular inspection of traceability system. Periodical inspections also being conducted through Plantation Controller, Sustainable Palm Oil Department and Agronomist visit.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance												
		The effectiveness of the monitoring will evidence in the internal audit and visit report findings.													
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	<p>Person in- charge of Traceability procedure for all Estates is the respective Senior Manager and Managers and will be assisted by the following respective personnel on MSP0 compliances.</p> <ul style="list-style-type: none"> • Bukit Serampang Estate - En. Adam Zulkarnaian bin Mustapa Kamal been assigned to responsibility for traceability in estate as per appointment letter dated 01/09/2020. • Regent Estate - En. Muhmmad Iskandar bin Shohimi been assign to responsibility for traceability in estate as per appointment letter dated 09/08/2021. • Bukit Dinding Estate - Mr Nagenthiran Murthy been assigned to responsibility to traceability in estate as per appointment letter dated 01/03/2021. • Kuala Jelai Estate - Mr Chai Shin Yi been assigned to responsibility to traceability in estate as per appointment letter dated 14/12/2021. • Bahau Estate - Mr Mohd Azri Ridwan been assigned to responsibility to traceability in estate as per appointment letter dated 10/10/2021. 	Complied												
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>The record sales and transportation from estate to mill was available as per record weighbridge below: -</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Bukit Serampang Estate</th> <th>Regent Estate</th> <th>Bukit Dinding Estate</th> <th>Kuala Jelai Estate</th> <th>Bahau Estate</th> </tr> </thead> <tbody> <tr> <td>WB Ticket</td> <td>358</td> <td>8812</td> <td>35802</td> <td>15045</td> <td>11063</td> </tr> </tbody> </table>	Description	Bukit Serampang Estate	Regent Estate	Bukit Dinding Estate	Kuala Jelai Estate	Bahau Estate	WB Ticket	358	8812	35802	15045	11063	Complied
Description	Bukit Serampang Estate	Regent Estate	Bukit Dinding Estate	Kuala Jelai Estate	Bahau Estate										
WB Ticket	358	8812	35802	15045	11063										

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Criterion / Indicator		Assessment Findings					Compliance
		Internal No					
		Date	23/05/2022	25/05/2022	22/05/2022	21/05/2022	18/05/2022
		Vehicle No	WTA 7840	WA 4328L	MBP9987	BKP7899	NDA2119
		Nett Weight (Kgs)	7,840	5,390	18,830	3157	35120
		Consignment No	978519	966037	22358F	65321F	77535F
		Date	24/05/2022	25/05/2022	22/05/2022	06/05/2022	10/05/2022
		Vehicle No	JSX 3622	JTG 9568	JSX 3622	BKM 7918	NDH 1899
		Nett Weight (Kgs)	36,900	38,850	36,900	3645	30,190
		FFB being sell to Gomali Palm Oil Mill, own mill and being monitored by Marketing Department. Sighted the records of sales, delivery or transportation of FFB. This record being maintained, and the documents are kept by both site (estate and mill).					
4.3 Principle 3: Compliance to legal requirements							
Criterion 4.3.1 – Regulatory requirements							
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	Sighted lists of permits/licenses which has been monitored and updated periodically at all Estates as follows: - 1. Bukit Serampang Estate					Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - MPOB License; License Number: 586845002000; Estate Area: 2564.46 Ha; License Validity Period: 01/07/2021 – 30/06/2022. - Permit Barang Kawalan Berjadual; Reference Number: MR/LBK/P-0008/14@SKS 132; P Series Number: J005076; Description: Diesel; Storage Quantity: 18,000 Litres; License Validity Period: 26/12/2021 – 25/12/2024. - Certificate of fitness; Registration Number: JH PMT 12496 License Expiry Date: 12/03/2023. - Permit Potongan Daripada Gaji Pekerja (Seksyen 24 Akta Kerja 1955), untuk bekalan elektrik tidak melebihi RM30 sebulan Serial No PP3/29/030/2009. - BAKAJ, Lesen Abstraksi air untuk bekalan air pekerja, maximum 90m3/day BAKAJ/334/300/05/04/07/2 valid until 31/12/2022 - Gun License, Ref; 286683 valid until 30/06/2022 - Certificate of fitness for 18 fire extinguishers, expired on 18/05/2023 - Calibration of weighing machine by Metrology Corporation Malaysia Sdn Bhd, Ref: B 1903449; 60,000 kg expired on 10/05/2023. <p>2. Regent Estate</p> <ul style="list-style-type: none"> - MPOB License; License Number: 586619002000; Estate Area: 2296.98 Ha; License Validity Period: 01/07/2022 – 30/06/2023. - Permit Barang Kawalan Berjadual; Reference Number: KPDNHEP(NS)600-3/3/17-SKO3/1991; P Series Number: N001381; Description: Diesel; Storage Quantity: 18,000 Litres; License Validity Period: 06/10/2021 – 07/10/2022. 	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Certificate of fitness; Registration Number: PMT-NS/2138 License Expiry Date: 10/08/2023. - Permit Potongan Daripada Gaji Pekerja (Seksyen 24 Akta Kerja 1955), untuk kuil Sri Subramaniam, tidak melebihi RM10.00 - Permit Potongan Daripada Gaji Pekerja (Seksyen 24 Akta Kerja 1955), pmt/10501/2016/0007 untuk Masjid tidak melebihi RM2.00 dan RM5.00 untuk kuil. - Gun License, Ref; NT/2657 valid until 27/01/2022 - Certificate of fitness for 38 fire extinguishers, expired on 18/05/2023 - Calibration of weighing machine by Metrology Corporation Malaysia Sdn Bhd, Ref: B 1838918; 60,000 kg expired on 17/03/2023. <p>3. Bukit Dinding Estate</p> <ul style="list-style-type: none"> - Permit for deduction of wages for electricity from JTK, reference no: JTK.PHG.600-2/11/3(35), endorsed on 14/07/216. - Permit for deduction of wages for NUPW from JTK, reference no: JTK.PHG.600-2/11/3(35), endorsed on 16/05/2002. - Permit for storing diesel, reference no: P6000264, expired on 20/07/2022. - Permit for storing petrol, reference no: KPDNHEP.PHG.RUB.600-5/5/557, expired on 06.02.2023. - MPOB license reference no 501850402000, expired on 30/09/2022. - Certificate of fitness for air compressor, reference no: PMT-PH/21.39683, expired on 08/06/2022. 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Calibration weighing machine by Metrology Corporation Malaysia Sdn Bhd, reference no B839520083 (DE1800388), expired on 27/09/2022. 4. Kuala Jelei Estate <ul style="list-style-type: none"> - Permit for deduction (water) from JTK, PMT10502/2019/0013, expired on 29/09/2022. - Permit for deduction (electricity) from JTK, PMT10502/2018/0020, expired on 15/12/2022. - Permit for deduction (NUPW) from JTK, BHG.PU/129/1(21), endorsed on 29/06/2018. - Permit for storing diesel, reference no: N000865, expired on 26/12/2022. - MPOB license no: 5866200200, expired on 30/06/2022. - Fitness certificate for air compressor, reference no: NS.PMT.4296, 04/07/2022. - Calibration of weighing machine by Metrology Corporation Malaysia Sdn Bhd, reference no: B1594079, expired on 13/10/2022. 5. Bahau Estate <ul style="list-style-type: none"> - Permit for water deduction, reference no: PMT10502/2019/0015, expired on 22/10/2022. - Permit for electricity deduction, reference no: PMT10502/2019/001, expired on 22/10/2022. - Permit for storing diesel, reference no: N000047, expired on 22/03/2023. - Permit for storing petrol, reference no: N000573, expired on 04/04/2023. - Licenses for gun, reference no: JPL/1067, expired on 30/0/2022. 	

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - MPOB license reference no: 58637010200, expired on 30/06/2022. - Certificate of fitness for air compressor, reference no: PMT-NS/180856, expired on 05/01/2023. 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>IOI Gomali Certification Unit has established and updated list of applicable laws and regulations that are applicable for the Estates. The legal register is prepared by Sustainability Unit (SU) Department. Verified the document 'list of revision' which includes the following:</p> <ul style="list-style-type: none"> - Workers' Minimum Standards of Housing and Amenities Regulations 1990 – Amendment dated 07/03/2021 - Emergency (Prevention and Control of Infectious Diseases) (Amendment) Ordinance 2021- new section 22(A) regarding offences by body corporate dated 07/03/2021. - Minimum Wages (Amendment) Order 2022 updated on 03/05/2022. 	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Document titled Mechanism for Tracking Changes in Law; revised on 30/01/2020 was available for verification. IOI Sustainability Unit Team will update the legal register if any new regulation or if there is amendment in the legal and will distribute it to each operating unit. The changes in law are monitored via methods as below:</p> <ol style="list-style-type: none"> 1. Subscribed to Lexis-Nexis Advance Malaysia. 2. News release through printed and online newspaper 3. Law change tracked by book publisher (MDC Book Publications) and Federal Government Gazette. 4. Circulars from relevant associations. e.g. MPOA, MPOB, MAPA, OCSO, EPF, DOE, DOSH Headquarters etc. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		The sustainability team then issues the changes to all operating units to update existing records. Then the estate management implements applicable changes in law accordingly. The sustainability team monitors the implementation/updating of information via RSPO, MSP0 & ISCC Internal Audits.	
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	<p>Person in- charge of Legal Liaison Officer to monitor any changes on the laws related to the operating center and update the management on the day to day as follows: -</p> <ul style="list-style-type: none"> • Bukit Serampang Estate - The management has appointed the Assistant Manager, En. Adam Zulkarnaian bin Mustapa Kamal been assigned to responsibility for legal in estate as per appointment letter dated 03/09/2020. • Regent Estate - The management has appointed the Assistant Manager, En. Mohamad Aiman Muslim bin Mohamad Sakri been assigned to responsibility for legal in estate as per appointment letter dated 09/08/2021 • Bukit Dinding Estate - The management has appointed the Assistant Manager, Mr. Nagenthiran Murty on 01/03/2021 as the Legal Liaison Officer in Bukit Dinding Estate. • Kuala Jelei Estate - The management has appointed the Assistant Manager, Mr. Chai Shin Yi on 14/12/2021 as the Legal Liaison Officer in Kuala Jelei Estate. • Bahau Estate - The management has appointed the Assistant Manager, Mr. Mohd Azri Ridzwan on 10/10/2021 as the Legal Liaison Officer in Bahau Estate. 	Complied
Criterion 4.3.2 – Lands use rights			

Criterion / Indicator		Assessment Findings	Compliance
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -	Communities surrounding the Estates can move freely without any issues or problems. Verified during document verification, interview with stakeholders and site visit confirmed that the oil palm cultivation activities in the IOI Group do not diminish the land use rights of other users.	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - Major compliance -	The management were able to provide documented evidence that shows legality of land ownership such as land title and land history. Bukit Serampang Estate There are 11 land titles for their area of 2725.13 Ha. Quit rent payment for year 2022 has been made on 19/05/2022. Sample of land titles as below: 1. Land title no: 215308, Area: 2526.86 Ha, District: Muar 2. Land title no: 214277, Area: 1.96 Ha, District: Muar 3. Land title no: 215331, Area: 5.27 Ha, District: Muar Regent Estate There are 22 land titles for their area of 2325.36 Ha. Quit rent payment for year 2022 has been made on 19/05/2022. Sample of land titles as below: 1. Land title no: 22943, Area: 685.511 Ha, District: Tampin 2. Land title no: 22946, Area: 603.56 Ha, District: Tampin 3. Land title no: 82136, Area: 125.80 Ha, District: Tampin Bukit Dinding Estate Total of 17 land titles are available with total of 1660.4495 with sampling of land title is as follow: - 1. Land Title No: 9838, Area: 79.9 Ha, District: Bentong,	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Land Title No: 9423, Area: 1.0598 Ha, District: Bentong, 3. Land Title No: 186, Area: 335.6862 Ha, District: Bentong, Kuala Jelei Estate</p> <p>There was a total of 9 land title with an area of 679.26 ha with sampling of land title is as follow: -</p> <p>1. Land Title No: 64080, Area: 90.3459 Ha, District: Jempol 2. Land Title No: 76334, Area: 225.3167 Ha, District: Kuala Pilah, 3. Land Title No: 68904, Area: 189.3996 Ha, District: Kuala Pilah, Bahau Estate</p> <p>Total of 16 land titles with an area of 2877.376 Ha. Sample of land title was verified as follows: -</p> <p>1. Land Title No: 21861, Area: 1406.2 Ha, District: Jempol, 2. Land Title No: 4858, Area: 404.400 Ha, District: Jempol, 3. Land Title No: 19830, Area: 40.970 Ha, District: Jempol,</p>	
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Estates have established maps indicating the boundary stones available in each estate. Verification was conducted through site visit at sample estates. The estate maintained a monthly boundary stone monitoring checklist. Areas without boundary stones were demarcated with security trenching, red and white painted pegs/poles and boundary fences.</p>	Complied
4.3.2.4	<p>Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).</p>	<p>There were some borders of the estates immediately adjacent to local villages. However, there has been no land disputes reported or recorded. As such, the process of fair compensation and FPIC is currently not required to be applied. IOI also established procedure regarding to land disputes, under Land Use Compensations Procedure SOP: 6.11 Appendix 8.0; Rev: 1A; Dated 17/01/2017.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
- Minor compliance -			
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	There is no land encumbered by customary rights under sample visited estate.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance -	There is no land encumbered by customary rights under sample visited estate.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	There is no land encumbered by customary rights under sample visited estate.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Social Impact Assessment, Management Action Plans and Continuous Improvement Plan (2020-2025) for the Estates was available for verification. Reviewed SIA dated May 2022 was available for verification. The SIA contains inputs from external and internal stakeholders' consultation. Most issues came from JCC, WEC and safety meetings. Monitoring records were retained and made available as evidence that actions had been taken.	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Social Management Plan has been reviewed on May 2022 for Estates. The management plan covered on:</p> <ul style="list-style-type: none"> • Existence of foreign labour forces • Coexisting neighboring local communities • Infrastructure and facilities • Safety and security • Local social development needs • Annual social impact management plan. <p>Social Impact Assessment Management Plan – Mitigation measures and status has been prepared to monitor the action plan and status of completion.</p> <p>Social Impact Assessment, Management Action Plans and Continuous Improvement Plan (2021-2026) for the Estates was available for verification. The SIA contains inputs from external and internal stakeholders’ consultation. Most issues came from JCC, WEC and safety meetings.</p> <p>SIA Management Plan for Bukit Dinding Estate was reviewed in 12/05/2022 and documented in Appendix 2.0 Rev 1D (SOP 6.2). Stakeholder meeting for Bukit Dinding Estate was conducted on 11/05/2022 attended by 17 stakeholders with no negative issues raised.</p> <p>SIA (2020 – 2025) for Kuala Jelei Estate and Bahau Estate was reviewed in May 2022 and the management plan was reviewed and documented in Social Impact Assessment Management Plan. (e.g. for Bahau Estate reviewed on 18/03/2022) Management plan was reviewed based on the feedback receives from JCC Meeting, Internal and External Stakeholder meeting, WEC Meeting and etc.</p>	

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	The management had established the following grievances SOP/guideline: <ul style="list-style-type: none"> Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020 Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021 Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. Guidelines for Implementation Women and Empowerment Committee (WEC) Doc Ref: IOI/G/SE/001 Rev no: 01, issue date: 17/02/2020 Appendix B: Internal Grievances Standard of Procedure. SIA (8.5 Grievance Procedure) 	Complied
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Social Liaison Officers who will investigate the matter and resolve with the affected parties. Furthermore, the process requires the compliant and grievance to be resolved within 24 hours (acknowledge), 30 working days (investigate) and 10 working days (meet up). No complaints related to sexual harassment received so far, but the procedures stated such issues will be handled with the utmost privacy and confidentiality by the GCC. Verified that there were not any	Minor Non-Conformance

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	<p>instances of any serious disputes. Mostly, complaint that recorded in the book were about damage at their house. Sample of complaint as below:</p> <p>Bukit Serampang Estate</p> <ol style="list-style-type: none"> 1. Complaint dated 18/05/2022, Request Water Filter Machine for clean drinking water. Management has solved the problem on 20/05/2022 by providing new water filter drinking water and placed at Surau area. 2. Complaint dated 25/02/2022, Request on repair the cement floor. Management has solved the problem on 28/02/2022 by repaired all the damaged. <p>Regent Estate</p> <ol style="list-style-type: none"> 1. Complaint dated 23/04/2022, Request on cleaning of monsoon drain at their house. Management has solved the problem on 25/04/2022. 2. Complaint dated 13/01/2022, Request on new welding overall for work. Management has solved the issue on 18/01/2022. <p>Sampled of complaint regarding to housing area at Bukit Dinding Estate, the complaint has been logged on 06/10/2021 and action been taken on 15/10/2021.</p> <p>New mobile applications has been launched and known as "IOI Mesra" to raise any complaints/grievance and suggestion.</p> <p>The system to keep parties to a grievance informed of its progress, including against agreed timeframe and the outcome was not effective and communicated to relevant stakeholders. Based on interview with neighbouring village representatives (Kg Sengkang), they have highlighted on the replanting activities which is still in</p>	

Criterion / Indicator		Assessment Findings	Compliance
		progress. Issues related to small/bottleneck drain and resulting to overflow and flooding to the some of the villager's farm are among their concern. Investigation of the said issue was not yet initiated hence validity of complaint was not able to be further verified. Thus, Minor NC was raised.	
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	<p>Employees and affected stakeholders can make complaints by recording in the Complaints & Grievance Book kept at the Estate offices.</p> <p>Other than that, the complaint and grievances can be submitted through the following channels established by the IOI estates are:</p> <ul style="list-style-type: none"> - In the Complaint/Grievance book located at the respective mill or estate office. - Email: grievance@ioigroup.com - Telephone: 603-8947 XXXX <p>In writing to, IOI Corporation Bhd: Attention to Sustainability Department (Grievance Coordinator)</p>	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	<p>The Management informed the workers and surrounding communities at the internal and external Stakeholders consultations regarding them complaint/grievance procedure and feedback mechanism.</p> <p>External stakeholders' consultation with the local communities and employees. Participation of external stakeholders were verified, including participants from contractors, suppliers, government agencies, police, neighbouring estate, etc.</p> <p>The presentation during the stakeholder consultation was reviewed and confirm that such briefing was provided during the stakeholder consultation meeting.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The Management informed the workers and surrounding communities during internal and external stakeholder consultations regarding the complaint/grievance procedure and feedback mechanism. Participation of external stakeholders were verified, including participants from contractors, suppliers, government agencies, police, neighbouring estate, etc. The presentation during the stakeholder consultation was reviewed and confirm that such briefing was provided during the stakeholder consultation meeting.</p> <p>The complaint and grievances can be submitted through the following channels established by the POM and estates are:</p> <ol style="list-style-type: none"> 1. In the Complaint/Grievance book located at the respective mill or estate office. - Email: grievance@ioigroup.com 2. Telephone: 603-8947 XXXX 3. In writing to, IOI Corporation Bhd: Attention to Sustainability Department (Grievance Coordinator) 	
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>The Complaint and Grievance Books that recorded the nature of complaints and the resolutions had been maintained and available for the past 3 years. Complaint been logged on grievances book by Person in Charge and the action plan with evidence also available for verification.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Main contribution of the estates to the local development was demonstrated in the provision of facilities and monetary contributions, where feasible. The contribution provided from estate as sampled below: -</p> <ol style="list-style-type: none"> 1. Bukit Serampang Estate 	Complied

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	<ul style="list-style-type: none"> - Beef contribution for Hari Raya Aidilfitri dated 02/05/2022 to all Muslim communities - Chicken contribution for Hari Raya Aidilfitri dated 29/04/2022 to all Muslim communities. 2. Regent Estate <ul style="list-style-type: none"> - The estate contributes monthly groceries for disable dependent on monthly basis. Latest on 30/4/2022. 3. Bukit Dinding Estate <ul style="list-style-type: none"> - Water distribution to foreign workers, dated on 23/12/2021. - Water distribution to Taman Residents, dated on 19/12/2021. - Volunteering clear debris at Taman Seri Makmur, dated on 20/12/2021. - Chicken contribution to Indian community for celebrating Deepavali on 02/11/2021. 4. Kuala Jelei Estate <ul style="list-style-type: none"> - Contribution to Chinese temple, made to Mr. Rajasellan Murugan, dated on 15/01/2022. - Food contribution to workers during Hari Raya Festive Season dated on 29/04/2022. 5. Bahau Estate <ul style="list-style-type: none"> - Providing sport equipment such as table tennis set and carrom game set for workers, dated on 06/03/2021. - Providing meat to Muslim Workers for Hari Raya celebration, dated on 11/05/2021. - Contribution to "Pertubuhan Generasi Baru Bahau", dated on 14/03/2021. 	

Criterion / Indicator		Assessment Findings	Compliance												
Criterion 4.4.4: Employees safety and health															
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	IOI Plantation have established the Occupational Safety, Health and Hygiene Policy signed by the Plantation Director, Mr. N B Sudhakaran on March 2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. Details as below: - <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Estate</th> <th>Date Conducted</th> </tr> </thead> <tbody> <tr> <td>Bukit Serampang</td> <td>21/03/2022</td> </tr> <tr> <td>Regent</td> <td>11/03/2022</td> </tr> <tr> <td>Bukit Dinding Estate</td> <td>05/01/2022</td> </tr> <tr> <td>Kuala Jelei Estate</td> <td>24/01/2022</td> </tr> <tr> <td>Bahau</td> <td>20/01/2022</td> </tr> </tbody> </table>	Estate	Date Conducted	Bukit Serampang	21/03/2022	Regent	11/03/2022	Bukit Dinding Estate	05/01/2022	Kuala Jelei Estate	24/01/2022	Bahau	20/01/2022	Complied
Estate	Date Conducted														
Bukit Serampang	21/03/2022														
Regent	11/03/2022														
Bukit Dinding Estate	05/01/2022														
Kuala Jelei Estate	24/01/2022														
Bahau	20/01/2022														
4.4.4.2	The occupational safety and health plan shall cover the following: a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: - all employees involved shall be adequately trained on safe working practices - all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as	The Occupational Safety and Health Plan for the year 2022 were available for all the sampled estates. The Safety and Health Plan covered the implementation among others as below: a) IOI Plantation have established the Occupational Safety, Health and Hygiene Policy signed by the Plantation Director, Mr. N B Sudhakaran on March 2022 The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. Details as below: - <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Estate</th> <th>Date Conducted</th> </tr> </thead> <tbody> <tr> <td>Bukit Serampang</td> <td>21/03/2022</td> </tr> <tr> <td>Regent</td> <td>11/03/2022</td> </tr> </tbody> </table>	Estate	Date Conducted	Bukit Serampang	21/03/2022	Regent	11/03/2022	Complied						
Estate	Date Conducted														
Bukit Serampang	21/03/2022														
Regent	11/03/2022														

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<p>identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Bukit Dinding Estate</td> <td style="width: 40%;">05/01/2022</td> </tr> <tr> <td>Kuala Jelei Estate</td> <td>24/01/2022</td> </tr> <tr> <td>Bahau</td> <td>20/01/2022</td> </tr> </table> <p>b) IOI Gomali Certification Unit estates have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The HIRARC is guided by the document Occupational, Safety and Health Management System – Hazard Prevention and Control Measures; Doc Reference Number: IOI – OSH 3.3.4; The assessment covers all main operations and support operations.</p> <ul style="list-style-type: none"> • Bukit Serampang Estate - Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). HIRARC being reviewed on periodical basis or if any occurrence of accidents. HIRARC sighted for the 56 work operations and reviewed on 29/4/2022. - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Bukit Serampang Estate was conducted on 21/05/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report 	Bukit Dinding Estate	05/01/2022	Kuala Jelei Estate	24/01/2022	Bahau	20/01/2022		
Bukit Dinding Estate	05/01/2022								
Kuala Jelei Estate	24/01/2022								
Bahau	20/01/2022								

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Number: HQ/04/ASS/00/193 – 2019/042) was available for verification.</p> <ul style="list-style-type: none"> - Medical Surveillance was conducted for 10 workers on 27/02/2022 as per OSHA USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 021/OHD/2022) stated that all 10 workers passed the medical program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/04/04/699) on 16/06/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/ 00180) was available for verification. - Audiometric Test was conducted for 14 workers identified to be exposed to excessive noise in the estate at KPJ Bandar Maharani Specialist Hospital on 19/04/2022 & 20/04/2022. The results showed that 5 workers had normal hearing and 9 workers had mild hearing loss. • Bukit Dinding Estate - Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - HIRARC being reviewed on periodical basis or if any occurrence of accidents. HIRARC sighted for the 56 work operations and reviewed on 29/4/2022. - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Bukit Dinding Estate was conducted on 21/05/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/042) was available for verification. - Medical Surveillance was conducted for 13 workers on 30/03/2022 as per OSHA USECHH 2000 requirements. The medical surveillance was conducted by Klinik Kiru (Occupational Health Doctor: HQ/19/OHD/00/00366). The Medical Surveillance Report (Report Number: 006/OHD/2021 & 025/OHD/2021) stated that all 13 workers passed the medical program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: PH/03/04/413) on 14/09/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/21/00302) was available for verification. - Audiometric Test was conducted for 3 workers identified to be exposed to excessive noise in the estate at Poliklinik Ar 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Razi on 22/04/2022. The results showed that 3 workers had normal hearing.</p> <ul style="list-style-type: none"> • Kuala Jelei Estate - Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). - HIRARC being reviewed on periodical basis or if any occurrence of accidents. HIRARC sighted for the 56 work operations and reviewed on 29/4/2022. - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Kuala Jelei Estate was conducted on 12/09/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193–2019/066) was available for verification. - Medical Surveillance was conducted for 3 workers on 30/03/2021, as per OSHA-USECHH 2000 requirements. The medical surveillance was conducted by Klinik Raja (Occupational Health Doctor: HQ/19/DOC/00/215). The Medical Surveillance Report stated that all 3 workers passed the medical program and were fit to work. - Noise Risk Assessment was conducted by Etosh Consult & Engineering Plt, dated on 25/09/2020, DOSH registration 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>no: NS/05/04/748. The assessor has identified 4 Similar Exposure Group according to job classification. The assessment recommended to establish audiometric test program on annual basis for tractor driver and grass cutter operator.</p> <ul style="list-style-type: none"> - Audiometric test was conducted on 14–18/04/2022. 4 workers were sent clinic for assessment and results showed that their hearing was normal. • Bahau Estate - Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). - HIRARC being reviewed on periodical basis or if any occurrence of accidents. HIRARC sighted for the 56 work operations and reviewed on 29/4/2022. - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Bahau Estate was conducted on 04/05/2018 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193-2018/034). The CHRA Report (Report Number: HQ/04/ASS/00/193–2019/066) was available for verification. - Medical Surveillance was conducted for 5 workers on 27/02/2022 as per OSHA USECHH 2000 requirements. The 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>medical surveillance was conducted by Kelinik Raja (Occupational Health Doctor: HQ/11/DOC/00/215). The Medical Surveillance Report (Report Number: 021/OHD/2022) stated that all 5 workers passed the medical program and were fit to work.</p> <ul style="list-style-type: none"> - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: NS/03/04/185) on 16/06/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/ 00268) was available for verification. - Audiometric Test was conducted for 28 workers identified to be exposed to excessive noise in the estate at Klinik Raja on 24/02/2022 & 17/03 /2022. The results showed that 19 workers had normal hearing and 9 workers had mild hearing loss. • Regent Estate - Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). - HIRARC being reviewed on periodical basis or if any occurrence of accidents. HIRARC sighted for the 57 work operations and reviewed on 29/4/2022 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Regent Estate was conducted on 28/02/2022 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: NS/03/04/191). The CHRA Report (Report Number: HQ/22/ASS/00/00052 – 2022/1) was available for verification. - Medical Surveillance was conducted for 21 workers on 27/02/2022 as per OSHA USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 038/OHD/2022) stated that all 21 workers passed the medical program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/03/04/191) on 21/07/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/21/ 00281) was available for verification. - Audiometric Test was conducted for 16 workers identified to be exposed to excessive noise in the estate at Kelinik Raja and Surgeri on 28/03/2022. The results showed all of them are normal. <p>c. IOI Gomali Certification Unit estates have established training programs for management team, workers and contractors including pesticides applicator, programmed throughout the year.</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>The trainings were conducted by those with knowledge in chemical handling.</p> <p>Bukit Serampang Estate</p> <ul style="list-style-type: none"> - Chemical Storage and Handling Training – 19/05/2022 <p>Bukit Dinding Estate</p> <ul style="list-style-type: none"> - SaWP for chemical spray & HIRARC – 01/03/2022 - SaWP for chemical storage and chemical management training – 05/03/2022 <p>Kuala Jelei Estate</p> <ul style="list-style-type: none"> - Emergency response training – 09/05/2022 - Chemical storage and management training – 29/04/2022 - Spill kit evaluation assessment training – 29/04/2022 <p>Bahau Estate</p> <ul style="list-style-type: none"> - SaOP chemical sprayer & PPE usage training – 25/02/2022 <p>Regent Estate</p> <ul style="list-style-type: none"> - Spraying Technique – 05/04/2022 - Chemical Handling – 22/03/2022 - PPE Training – 15/02/2022 <p>d. Appropriate PPE is provided by the estate’s management based on the job scope to the workers without any charges. Verified the Borang Pemberian Alat Pelindung Diri (Individu) available for each estate which records the PPE issuance for each worker. Sample taken on following workers: -</p> <p>Bukit Serampang Estate</p> <ul style="list-style-type: none"> - Employee No: IPIP/101/1217/23691 	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Employee No: IPIP/101/1217/23649 Regent Estate - Employee No: BQ0949142 - Employee No: BN0566713 - Employee No : BT 0725938 Bukit Dinding Estate - Employee No: IPIP/IOI/0303/19614 - Employee No: IPIP/IOI/0422/33137 - Employee No: IPIP/IOI/0815/19615 Kuala Jelei Estate - Employee No: IPIP/IOI/0781/19612 - Employee No: IPIP/IOI/0122/31108 - Employee No: IPIP/IOI/1016/19616 Bahau Estate - Employee No: IPIP/IOI/0122/31108 - Employee No: IPIP/IOI/0122/31269 - Employee No: IPIP/IOI/0220/19787 e. Standard Operating Procedures for Handling of Chemicals were available in several documents such as: <ul style="list-style-type: none"> - Occupational Safety & Health Management System: Prosedur Kerja Selamat Penyimpanan dan Pengurusan Stor Bahan Kimia, dated 06/01/2020, Rev No: 5, Doc Reference: IOI-OSH 3.2.2. - Occupational Safety & Health Management System: Prosedur Kerja Selamat Pembancuh Bahan Kimia, dated 06/01/2020, Rev No: 4, Doc Reference: IOI-OSH 3.2.2. 	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Occupational Safety & Health Management System: Safe Operating Procedure, usage of Chemicals, dated 06/01/2020, Rev No: 5, Appendix 6(9) Doc Reference: IOI-OSH 3.2.2. - Site inspection to the storage facilities evidence that all pesticides are stored in an appropriate manner. All pesticides are labelled with original labels. Safety Data Sheet (SDS) for all the chemical sighted and updated. <p>f. IOI Gomali Certification Unit estates have appointed Safety Officers in their respective estates as the person responsible for all safety and health issues within the operating unit.</p> <ul style="list-style-type: none"> - Bukit Serampang Estate - The Manager, Mr. Balamani a/l Vengadasalam has been appointed as the Safety & Health Chairman as stated in the appointment letter dated 02/01/2022 undersigned by the Plantation Controller - Regent Estate - The Manager, Mr. Faizal bin Kamarudin has been appointed as the Safety & Health Chairman as stated in the appointment letter dated 09/08/2021 undersigned by the Plantation Controller - Bukit Dinding Estate - The Manager, Mr. Chai Shin Yi has been appointed as the Safety & Health Chairman as stated in the appointment letter dated 14/12/2021 undersigned by the Plantation Controller. - Kuala Jelei Estate - The Manager, Mr. Nagaraja Mothiah has been appointed as the Safety & Health Chairman as stated in the appointment letter dated 01/03/2021 undersigned by the Plantation Controller. 	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Bahau Estate - The Manager, Mr. Mohd Azri Ridzwan has been appointed as the Safety & Health committee as stated in the appointment letter dated 10/10/2021 undersigned by the Plantation Controller. g. IOI Gomali Certification Unit estates conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the latest OSH Meeting Minutes dated as follows: <ul style="list-style-type: none"> Bukit Serampang Estate <ul style="list-style-type: none"> - Year 2022 – 17/01/2022, 05/04/2022 - Year 2021 - 19/10/2020, 10/07/2020 Regent Estate <ul style="list-style-type: none"> - Year 2022 – 11/02/2022, 11/05/2022 - Year 2021 - 11/11/2021,11/08/2021, 11/05/2021 Bukit Dinding Estate <ul style="list-style-type: none"> - Year 2022 - 14/03/2022 - Year 2021 - 25/11/2021, 06/09/2021, 11/06/2021, 12/03/2021. Kuala Jelei Estate <ul style="list-style-type: none"> - Year 2022 - 22/03/2022, - Year 2021 - 30/11/2021, 29/09/2021, 17/06/2021, 26/03/2021. 	

Criterion / Indicator	Assessment Findings	Compliance
	<p>Bahau Estate</p> <ul style="list-style-type: none"> - Year 2022 - 22/03/2022, - Year 2021 - 30/12/2021, 17/08/2021, 20/05/2021, 20/02/2021. <p>h. Emergency Response Plan Flow Charts were available to address emergencies such as Chemical Spillage (Field), Vehicle Accident, Fire Outbreak at Office/Store/Housing, Fire in Field/Peat Areas in Own or Neighbouring Estate, Storekeeper/Bagworm Treatment Workers/ Other Workers and Control & Prevention of COVID-19 Infection at the estates.</p> <p>The estates have established Emergency Response Team lead by the Estate Managers. The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> <ul style="list-style-type: none"> o Bukit Serampang Estate <ul style="list-style-type: none"> - Emergency Response Team Training – 07/02/2022 - Fire Drill – 07/02/2022 o Regent Estate <ul style="list-style-type: none"> - Fire Drill & Emergency Response Procedure – 13/04/2022 o Bukit Dinding Estate <ul style="list-style-type: none"> - First aid training – 24/03/2022. o Kuala Jelei Estate <ul style="list-style-type: none"> - First aid training – 14/05/2022. - Emergency response training – 09/05/2022 o Bahau Estate 	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - First aid training – 03/03/2022 - Emergency drill training – 16/02/2022 <p>i. First aiders were stationed at all workstation/operations at the estates. The first aiders were responsible for first aid box at each workstation/operation assigned to them by the management. The first aid boxes are frequently replenished with to replace used items and expired items. The first aid box holders are regularly trained, and the training records were verified as below:</p> <ul style="list-style-type: none"> ▪ Bukit Serampang Estate: 07/02/2022 ▪ Regent Estate: 22/03/2022 ▪ Bukit Dinding Estate: 24/03/2022 ▪ Kuala Jelei Estate: 14/05/2022 ▪ Bahau Estate: 03/03/2022 <p>j. Records of accidents were maintained by all estates and updated to the HQ on a monthly basis. Accidents that occur are also discussed in the quarterly held JKPP Meetings.</p> <ul style="list-style-type: none"> - Bukit Serampang Estate - The estate management has submitted the JKPP 8 form for the year ending 2021 to the Department of Safety & Health on 13/01/2022. Reference No: JKPP8/87638/2021. There was a total of 3 major and 24 minor accident cases reported for the year with a loss of 79 days. - There were no accident cases reported for the year 2021 as of the audit date. - Regent Estate - The estate management has submitted the JKPP 8 form to DOSH for the year ending 2021 on 12/01/2022, Reference No: JKPP 8/87180/2021. There was 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>a total of 4 major and 13 minor accident cases reported for 2021 with a loss of 98 days</p> <ul style="list-style-type: none"> - Bukit Dinding Estate - The estate management has submitted the JKKP 8 form to DOSH for the year ending 2021 on 24/01/2021, Reference No: JKKP 8/86994/2021. There was a total of 54 accident cases reported for the year with a loss of 31 days. - There were no accident cases reported for the year 2021 as of the audit date. - Kuala Jelei Estate - The estate management has submitted the JKKP 8 form to DOSH for the year ending 2021 on 27/01/2022, Reference No: JKKP 8/88039/2021. There was a total of 28 accident cases reported for the year with a loss of 19 days. - Bahau Estate - The estate management has submitted the JKKP 8 form to DOSH for the year ending 2021 on 17/01/2022, Reference No: JKKP 8/88521/2021. There was a total of 28 accident cases reported for the year with a loss of 13 days. 	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>The management had established the "Group Sustainable Palm Oil Policy" in Oct 2020 signed by Group Managing Director & CEO, Dato' Lee Yeow Chor which covered the necessary aspects of human rights related issues. This policy can be accessed at IOI Group's website link: https://www.ioigroup.com/Content/S/S_Enquiries</p> <p>There also policy on Equal Opportunity Employment & Freedom of Association Policies dated Oct 2017. The Policy Training has been</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>conducted and attended by workers. Refer Training material Companies Policies Training. Record of training as below:</p> <p>Bukit Serampang Estate: 08/02/2022</p> <p>Regent Estate: 11/03/2022</p> <p>Bukit Dinding Estate – conducted on 15-17/03/2022</p> <p>Kuala Jelei Estate – conducted on 21/03/2022</p> <p>Bahau Estate – conducted on 11, 20 & 21/01/2022</p>	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>The policy was last reviewed on October 2017 and signed by Mr. N.B Sudhakaran, Plantation Director. Employment records showed that this policy had been implemented and maintained. The management had established the Equal Opportunity Employment & Freedom of Association Policies where the commitments included:</p> <ol style="list-style-type: none"> 1. In line with ILO Core Conventions 2. All workers will receive equal treatment 3. The company respect freedom of association and collective bargaining as part of our commitment to support the fair and equitable treatment of our workers 4. The workers have the right to join or form trade unions of their own choosing 5. Trade unions have access to the company estates and will not interfere with the organizing of activities of workers 6. The freedom of association shall be instituted according and within the Trade Union Act 1959, Industrial Relations Act 1967 and Immigration Act 1956/63 7. The workers can submit their grievances through the Employees Consultative Committee (ECC) 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		8. The purpose of these policies is to ensure that workers of the company is recruited and provided an environment which is free from unlawful discrimination, harassment or victimization and that we are implementing the Group’s commitment to equal opportunities, freedom of association and collective bargaining at all times	
4.4.5.3	<p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Documentation and conditions of pay for foreign workers hired in the mill was available. Employment agreement with foreign workers, who are Indian, Bangladesh, Nepalese and Indonesian, stated all statutory fringe benefits and eligible incentives, e.g. working hours, overtime, leave and medical benefits, maternity leave for women, insurance coverage, deductions, resignation notice period, company rules. Company procedures require the employment contract to be explained by management to potential migrant workers before contracts are signed.</p> <p>Pay slips available for verification showed the workers were able to earn descent living wages that meet the Minimum Wage Order 2020. For those workers employed before the Minimum Wage Order 2020, New/Amended Terms and Conditions of Employment Contract was signed by the workers on the new Minimum Wage Order 2020.</p> <p>Training on wages and salary calculation has been conducted. Sample taken for Bukit Serampang Estate; training was conducted on 12/02/2022 attended by workers.</p> <p>Sampled the pay slip for the month of Sept 2021, Dec 2021 and Apr 2022 for the workers with employee ID as per below: -</p> <p>Bukit Serampang Estate</p> <p>1. Employee ID: 1PDP/IOI/0617/23699</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	2. Employee ID: 1PDP/IOI/0817/23662 3. Employee ID: 1PDP/IOI/0320/23761 4. Employee ID: 1PDP/IOI/1119/23733 5. Employee ID: 1PDP/IOI/0909/23795 6. Employee ID: 1PDP/IOI/1215/23743 Regent Estate 1. Employee ID: 1PDP/IOI/0120/23277 2. Employee ID: 1PDP/IOI/0917/23256 3. Employee ID: 1PDP/IOI/0916/23257 4. Employee ID: 1PDP/IOI/1017/23242 5. Employee ID: 1PDP/IOI/0917/23256 6. Employee ID: 1PDP/IOI/0120/23277 Bukit Dinding Estate 1. Employee ID - 1PDP/101/0120/20793 2. Employee ID - 1PDP/IOI/0821/29680 3. Employee ID - 1PDP/IOI/0821/29638 4. Employee ID - 1PDP/IOI/0920/26596 5. Employee ID - 1PDP/IOI/0914/20905 6. Employee ID - 1PDP/IOI/1118/20837 7. Employee ID - 1PDP/IOI/1118/20926 8. Employee ID - 1PDP/IOI/0220/20802 9. Employee ID - 1PDP/IOI/0515/20795 10. Employee ID - 1PDP/IOI/0719/20828 11. Employee ID - 1PDP/IOI/0215/20875	

Criterion / Indicator	Assessment Findings	Compliance
	<p>Kuala Jelei Estate:</p> <ol style="list-style-type: none"> 1. Employee ID – 1PDP/IOI/0211/20027 2. Employee ID - 1PIP/IOI/1018/20012 3. Employee ID - 1PIP/IOI/0617/20007 4. Employee ID – 1PIP/IOI/0819/20015 5. Employee ID - 1PIP/IOI/0195/24463 6. Employee ID – 1PIP/IOI/0717/20037 7. Employee ID - 1PIP/IOI/0122/31179 8. Employee ID – 1PIP/IOI/0518/20041 9. Employee ID - 1PIP/IOI/1115/20000 <p>Bahau Estate:</p> <ol style="list-style-type: none"> 1. Employee ID – 1PIP/IOI/0917/19654 2. Employee ID - 1PIP/IOI/0919/19711 3. Employee ID – 1PIP/IOI/0919/19711 4. Employee ID - 1PIP/IOI/0619/19802 5. Employee ID – 1PIP/IOI/0519/19824 6. Employee ID - 1PIP/IOI/0914/19777 7. Employee ID – 1PIP/IOI/0611/19621 8. Employee ID - 1PIP/IOI/0121/27246 9. Employee ID – 1PIP/IOI/0121/27245 10. Employee ID - 1PIP/IOI/0718/19690 11. Employee ID – 1PIP/IOI/1115/19799 12. Employee ID - 1Pip/IOI/0114/19679 	

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.4 Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>The management ensured that employees of contractors are paid based on Minimum Wage Order 2020 by monitoring salary payment and interviewing the contractor's employees.</p> <p>The wages paid were calculated based on the official pay slip received by the workers and noted in compliance with the current practices.</p> <p>Sampled of pay slip for contractor's worker as below: Bukit Serampang Estate Contractor: Metallic Milestone Sdn Bhd, period of contract from 01/09/2019 to 31/08/2022, Work: FFB Transport. Employee: 1. Gunaseelan Kadiresin NRIC 870809-XX-XXXX 2. Zulfikar Zaidon NRIC 840715-XX-XXXX 3. Mohd Rumaizie Sadri NRIC 870307-XX-XXXX</p> <p>Verified contract agreement and payslip month of January 2022 and April 2022 were in line with law ang regulation.</p> <p>Regent Estate Contractor: Yih Construction Sdn Bhd, period of contract dated 28/02/2022, Work: Replanting work. Employee: 1. Tan Siong Sang NRIC 760411-XX-XXXX 2. Juperi Latif NRIC 681014-XX-XXXX 3. Eli Tani NRIC 910116-XX-XXXX</p> <p>Employment contract available between the contractor and the employees was not based on legal or industry minimum standards</p>	<p>Minor Non-Conformance</p>

Criterion / Indicator		Assessment Findings	Compliance
		(e.g. Employment Act 1955). Working contract agreement between Contractor (Mega Sensasi Jaya Sdn. Bhd.) which has been appointed as FFB transporter by IOI Plantation Sdn. Bhd. and their workers (ID No: 970522-XX-XXXX) which has been appointed as lorry driver) does not indicate the working hours, number of days entitle for annual leave and public holidays, medical and other benefits. Thus, Minor NC was raised.	
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The management maintained a master-list of employees that recorded the employee identification number, full names, identification number or passport number, gender, date of birth, age, date joined, and job assignment. A brief description of the work that the foreign workers will be performing is written into the Offer of Employment as Plantation Worker. Full job descriptions are documented for senior positions, such as Managers, Social Liaison Officer, and Safety & Health Officer with official appointment letter etc.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	The management has provided with employment contract from India, Bangladesh, Indonesia and Nepal and the terms of employment are clearly specified in the contracts, which included position offered, period of employment, salary, overtime rate, rest days every sixth day, rate of pay when working on rest days, days and hours of work, approved deductions, termination of employment, holiday pay, rate of pay when working on holidays, leave pay, sick leave, passage expenses, expatriations of remains and burial arrangement and insurance. Sampled of employment contract for workers as below:	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Sampled the pay slip for the month of Sept 2021, Dec 2021 and Apr 2022 for the workers with employee ID as per below: -</p> <p>Bukit Serampang Estate</p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0617/23699 2. Employee ID: 1PDP/IOI/0817/23662 3. Employee ID: 1PDP/IOI/0320/23761 4. Employee ID: 1PDP/IOI/1119/23733 5. Employee ID: 1PDP/IOI/0909/23795 6. Employee ID: 1PDP/IOI/1215/23743 <p>Regent Estate</p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0120/23277 2. Employee ID: 1PDP/IOI/0917/23256 3. Employee ID: 1PDP/IOI/0916/23257 4. Employee ID: 1PDP/IOI/1017/23242 5. Employee ID: 1PDP/IOI/0917/23256 6. Employee ID: 1PDP/IOI/0120/23277 <p>Bukit Dinding Estate</p> <ol style="list-style-type: none"> 1. Employee ID - 1PDP/101/0120/20793 2. Employee ID - 1PDP/IOI/0821/29680 3. Employee ID - 1PDP/IOI/0821/29638 4. Employee ID - 1PDP/IOI/0920/26596 5. Employee ID - 1PDP/IOI/0914/20905 6. Employee ID - 1PDP/IOI/1118/20837 7. Employee ID - 1PDP/IOI/1118/20926 	

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Criterion / Indicator	Assessment Findings	Compliance
	8. Employee ID - 1PDP/IOI/0220/20802 9. Employee ID - 1PDP/IOI/0515/20795 10. Employee ID - 1PDP/IOI/0719/20828 11. Employee ID - 1PDP/IOI/0215/20875 Kuala Jelei Estate: 1. Employee ID – 1PDP/IOI/0211/20027 2. Employee ID - 1PIP/IOI/1018/20012 3. Employee ID - 1PIP/IOI/0617/20007 4. Employee ID – 1PIP/IOI/0819/20015 5. Employee ID - 1PIP/IOI/0195/24463 6. Employee ID – 1PIP/IOI/0717/20037 7. Employee ID - 1PIP/IOI/0122/31179 8. Employee ID – 1PIP/IOI/0518/20041 9. Employee ID - 1PIP/IOI/1115/20000 Bahau Estate: 1. Employee ID – 1PIP/IOI/0917/19654 2. Employee ID - 1PIP/IOI/0919/19711 3. Employee ID – 1PIP/IOI/0919/19711 4. Employee ID - 1PIP/IOI/0619/19802 5. Employee ID – 1PIP/IOI/0519/19824 6. Employee ID - 1PIP/IOI/0914/19777 7. Employee ID – 1PIP/IOI/0611/19621 8. Employee ID - 1PIP/IOI/0121/27246 9. Employee ID – 1PIP/IOI/0121/27245	

Criterion / Indicator		Assessment Findings	Compliance
		10. Employee ID - 1PIP/IOI/0718/19690 11. Employee ID – 1PIP/IOI/1115/19799	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	IOI Gomali Certification Unit have implemented a new SAP System that includes a transparent time recording system. The SAP System captures the working days, productivity, working hours and overtime among others. Besides that, manual logbooks are also maintained to monitor the working days, hours and overtime of each workers.	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	The working hours of the employees and overtime rates are specified in the employment contract i.e. 8 hours per day and overtime rates are in accordance with the Employment Act 1955. Sampled of check roll and overtime record for workers as below: Sampled the pay slip for the month of Sept 2021, Dec 2021 and Apr 2022 for the workers with employee ID as per below: - Bukit Serampang Estate 1. Employee ID: 1PDP/IOI/0617/23699 2. Employee ID: 1PDP/IOI/0817/23662 3. Employee ID: 1PDP/IOI/0320/23761 4. Employee ID: 1PDP/IOI/1119/23733 5. Employee ID: 1PDP/IOI/0909/23795 6. Employee ID: 1PDP/IOI/1215/23743 Regent Estate 1. Employee ID: 1PDP/IOI/0120/23277 2. Employee ID: 1PDP/IOI/0917/23256 3. Employee ID: 1PDP/IOI/0916/23257 4. Employee ID: 1PDP/IOI/1017/23242	Complied

Criterion / Indicator	Assessment Findings	Compliance
	5. Employee ID: 1PDP/IOI/0917/23256 6. Employee ID: 1PDP/IOI/0120/23277 Bukit Dinding Estate 1. Employee ID - 1PDP/101/0120/20793 2. Employee ID - 1PDP/IOI/0821/29680 3. Employee ID - 1PDP/IOI/0821/29638 4. Employee ID - 1PDP/IOI/0920/26596 5. Employee ID - 1PDP/IOI/0914/20905 6. Employee ID - 1PDP/IOI/1118/20837 7. Employee ID - 1PDP/IOI/1118/20926 8. Employee ID - 1PDP/IOI/0220/20802 9. Employee ID - 1PDP/IOI/0515/20795 10. Employee ID - 1PDP/IOI/0719/20828 11. Employee ID - 1PDP/IOI/0215/20875 Kuala Jelei Estate: 1. Employee ID – 1PDP/IOI/0211/20027 2. Employee ID - 1PIP/IOI/1018/20012 3. Employee ID - 1PIP/IOI/0617/20007 4. Employee ID – 1PIP/IOI/0819/20015 5. Employee ID - 1PIP/IOI/0195/24463 6. Employee ID – 1PIP/IOI/0717/20037 7. Employee ID - 1PIP/IOI/0122/31179 8. Employee ID – 1PIP/IOI/0518/20041 9. Employee ID - 1PIP/IOI/1115/20000	

Criterion / Indicator		Assessment Findings	Compliance
		Bahau Estate: 1. Employee ID – 1PIP/IOI/0917/19654 2. Employee ID - 1PIP/IOI/0919/19711 3. Employee ID – 1PIP/IOI/0919/19711 4. Employee ID - 1PIP/IOI/0619/19802 5. Employee ID – 1PIP/IOI/0519/19824 6. Employee ID - 1PIP/IOI/0914/19777 7. Employee ID – 1PIP/IOI/0611/19621 8. Employee ID - 1PIP/IOI/0121/27246 9. Employee ID – 1PIP/IOI/0121/27245 10. Employee ID - 1PIP/IOI/0718/19690 11. Employee ID – 1PIP/IOI/1115/19799	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, holiday pay, working on rest days and any other special day, when applicable, are also shown on the pay slips.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	The workers are offered incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and minimal charge (RM 5.00) for electricity supply. Under the Minimum Wages & Leave Pay Policies, the management as part of the KPIs for Estate Manager, must take pro-active measures to increase the workers’ productivity, with target earnings of at least 20% more than the minimum wage for each worker during normal working hours (daily spread over period of ten hours).	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Local workers are provided with free education facilities (government school, free childcare, and medical services to their dependents.	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	<p>The management has provided adequate amenities to their local and foreign workers as well the grouping has provided adequate housing, water supplies, medical, educational, and public amenities.</p> <p>Workers are provided free living quarters constructed of permanent materials that have living rooms, bedrooms, kitchen and toilets. All the houses are supplied with treated water and electricity. The workers are provided with medical, educational and public amenities as the Workers' Minimum Standard of Housing and Amenities Act 1990 (Act 446). Workers housing inspection been done weekly basis by Hospital Assistant, sampling in Bukit Serampang Estate the inspection record available dated 20/05/2022, 13/05/2022 and 05/05/2022. Other than that, sample for Regent Estate, latest inspection record sighted on 19/05/2022, 13/05/2022 and 05/07/2022.</p> <p>Disposal of domestic waste is collected by the management twice a day and transport to a specific location away from the community. The waste is stored in bins provided by independent contractor and collected every 10 days to be disposed to local authority approved landfill.</p>	Complied
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	<p>The management has established the Policy on Harassment at Workplace, last reviewed on June 2018 and undersigned by N.B Sudhakaran, Plantation Director. The management also establish SOPs and guidelines for woman in estate as per below: -</p> <ol style="list-style-type: none"> 1. Women and Empowerment Committee; Doc Ref: IOI/G/SE/001; Rev: 1; Dated 17/02/2020. 	Complied

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		<p>2. Guidelines on Reproductive Health, Doc Ref: IOI/G/SE/001; Rev: 02; Dated 05/10/2020.</p> <p>3. Guidelines for Handling Harassment at Workplace; Doc Ref: IOI/G/SE/004; Rev 02; Dated 26/11/2020.</p> <p>Awareness Training has been conducted. Sample taken for Bukit Serampang Estate; training was conducted on 09/02/2022. Sighted evidence of training material, attendance, and photos. Refer training Sexual Harassment & Harassment Reporting.</p> <p>WEC Meeting was conducted at each estate once in every 6 months. Latest meeting was conducted as follows:-</p> <ul style="list-style-type: none"> • Bukit Dinding Estate has conducted WEC meeting on 29/04/2022 • Kuala Jelei Estate was conducted WEC meeting on 19/04/2022 • Bahau Estate has conducted WEC meeting on 27/12/2021 • Bukit Serampang Estate has conducted WEC Meeting on 19/05/2022 • Regent Estate has conducted WEC Meeting on 16/05/2022 	
4.4.5.13	<p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>IOI Gomali Certification Unit has established Equal Opportunity Employment & Freedom of Association Policies, last reviewed on October 2017 and signed by N.B Sudhakaran, Plantation Director. JCC Meeting minutes of meeting as below:</p> <ul style="list-style-type: none"> - Bukit Serampang Estate: 19/03/2022 - Regent Estate: 13/05/2022 - Bukit Dinding Estate: 11/04/2022 - Kuala Jelei Estate: 27/04/2022 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		- Bahau Estate: 22/02/2022	
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions. - Major compliance -	IOI Group has developed and implemented Sustainability Palm Oil Policy dated March 2018 where the company eliminates child labour in the company. Reviewed of the name list of workers found that the workers recruited with minimum age of 18 years old.	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	All estates have a comprehensive annual training plan for its staff and workers and this was sighted in the training records. The training conducted for 2022 as follow: - <ol style="list-style-type: none"> 1. Bukit Serampang Estate <ul style="list-style-type: none"> - Scheduled Waste Training – 18/05/2022 - Spraying – 20/05/2022 - Chemical Storage and Handling Training – 19/05/2022 - First Aider Training – 07/02/2022 - Fire Drill Training – 07/02/2022 2. Bukit Dinding Estate <ul style="list-style-type: none"> - Training on company’s policies - 05/01/2022 - SaWP for build and rebuild building - 10/03/2022 - SaWP for contractor’s workers - 10/03/2022 - SaWP for chemical mixing - 10/05/2022 - SaWP for chemical spray & HIRARC - 01/03/2022 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. Kuala Jelei Estate - Training on company's policies - 24/01/2022 - Critical control point roles & responsibility (traceability) training - 17/12/2021 - First aid training - 14/05/2022 - Emergency response training - 09/05/2022 - Chemical storage and management training - 29/04/2022 4. Bahau Estate - Training on company's policy - 20/01/2022 - OSH & hygiene training - 09/05/2022 - Handling harassment at workplace training - 23/05/2022 - Payslip and work verification training - 18/05/2022 - Contractor & sub-contractor training - 28/02/2022 5. Regent Estate - Oil Trap Maintenance – 12/04/2022 - HCV Training – 09/02/2022 - Wildlife Training – 09/02/2022 - Buffer Zone Training – 13/04/2022 - Chemical Store & Spill Kit – 05/04/2022 - Spraying – 05/04/2022 - Chemical Handling – 22/03/2022 - PPE Training – 15/02/2022	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes	Yearly training plan is created based on Training Needs Analysis for workers involved in the operations. Sighted the Training Need	Complied

Criterion / Indicator		Assessment Findings	Compliance								
	in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	Analysis of all workers, staffs and Management which are based on their competencies and job description.									
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	All workers involved in the operations have been adequately trained in safe working practice. The estate has a comprehensive annual training plan for its staffs and workers, and this was sighted in the training records file for each staff and workers. The training plan for 2022 was sighted. Trainings conducted were recorded in the various trainings record and completed with attendance records, training materials and photographs of the training.	Complied								
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services											
Criterion 4.5.1: Environmental Management Plan											
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	IOI Plantation have established the Sustainability Palm Oil Policy signed by the GMD and CEO, Dato Lee Yeow Chor, revised on October 2020. The policy states the Environmental Management and the commitment of the organisation towards protecting the environment. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. Details as below: - <table border="1" data-bbox="1048 1251 1800 1372"> <thead> <tr> <th>Estate</th> <th>Date Conducted</th> </tr> </thead> <tbody> <tr> <td>Bukit Serampang</td> <td>21/03/2022</td> </tr> <tr> <td>Regent</td> <td>11/03/2022</td> </tr> <tr> <td>Bukit Dinding Estate</td> <td>05/01/2022</td> </tr> </tbody> </table>	Estate	Date Conducted	Bukit Serampang	21/03/2022	Regent	11/03/2022	Bukit Dinding Estate	05/01/2022	Complied
Estate	Date Conducted										
Bukit Serampang	21/03/2022										
Regent	11/03/2022										
Bukit Dinding Estate	05/01/2022										

Criterion / Indicator		Assessment Findings			Compliance										
		Kuala Jelei Estate	24/01/2022												
		Bahau	20/01/2022												
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p>- Major compliance -</p>	<p>All Estates have established an Environmental Management Plan reviewed on May 2022. The Environmental Management Plan consist of the following.</p> <ol style="list-style-type: none"> 1. Waste Management Plan 2. Pesticide reduction Plan 3. Chemical and Fertilizer Reduction Plan 4. Continuous Improvement Plan <p>a) IOI Plantation have established the Sustainability Palm Oil Policy signed by the GMD and CEO, Dato Lee Yeow Chor, revised on October 2020. The policy states the Environmental Management and the commitment of the organisation towards protecting the environment.</p> <p>b) All Estates have also established Environmental Aspect & Impact Assessment (EAIA) for period March 2021 until February 2026 which covers 25 Estate activities and operations. The EAIA was reviewed as follows: -</p> <ol style="list-style-type: none"> 1. Bukit Serampang Estate – 01/03/2022 2. Regent Estate – 19/05/2021 			Complied										
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>Sighted, Environmental Aspect & Impact Assessment (EAIA) for the year 2022 has been developed and reviewed on 20/05/2022. The mitigation on the negative impacts and to promote the positive one being recorded under Environmental Management Plan. Sample taken as follows: -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Area</th> <th style="width: 15%;">Activity</th> <th style="width: 15%;">Aspect</th> <th style="width: 15%;">Impact</th> <th style="width: 15%;">Mitigation</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Area	Activity	Aspect	Impact	Mitigation						Complied
Area	Activity	Aspect	Impact	Mitigation											

Criterion / Indicator		Assessment Findings					Compliance												
		Workshop	Welding	Noise generated by welding and oxy cutting	Noise Pollution	To conduct training to workshop attendant.													
		Road	Construction and maintenance of road	GHG emission from usage of hydraulic lubricants and diesel engine	Global Warming	To ensure regular maintenance.													
		Replanting	Planting of Oil Palm	Disposal of polybags on land	Land Contamination	To brief and train mandores and workers													
		Mature Maintenance	Spraying	Chemical residue washed into water source by rainwater	Water pollution	To conduct training to sprayers.													
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	<p>Programme to promote positive impacts on environment was verified through Environmental Management Plan. Among the programmes to promote positive impacts planned for year 2022 are as below:</p> <p>1. Bukit Serampang Estate</p> <table border="1"> <thead> <tr> <th>Section</th> <th>Objective</th> <th>Plan</th> <th>Timeline</th> </tr> </thead> <tbody> <tr> <td>Diesel Usage</td> <td>To reduce usage of diesel and petrol</td> <td>Buffalo assists harvesting system</td> <td>Continuous</td> </tr> <tr> <td>EFB Application</td> <td>Apply EFB to replace nutrient content.</td> <td>To apply EFB in immature and mature areas</td> <td>Dec 2022</td> </tr> </tbody> </table> <p>2. Regent Estate</p>					Section	Objective	Plan	Timeline	Diesel Usage	To reduce usage of diesel and petrol	Buffalo assists harvesting system	Continuous	EFB Application	Apply EFB to replace nutrient content.	To apply EFB in immature and mature areas	Dec 2022	Complied
Section	Objective	Plan	Timeline																
Diesel Usage	To reduce usage of diesel and petrol	Buffalo assists harvesting system	Continuous																
EFB Application	Apply EFB to replace nutrient content.	To apply EFB in immature and mature areas	Dec 2022																

Criterion / Indicator		Assessment Findings				Compliance
		Section	Objective	Plan	Timeline	
		Reuse waste	To avoid disposal of waste in a improper way	To use the reuse waste in landscaping and signboard	'August 2022	
		Bagworm	Reduce amount of chemical use controlling pest	To increase the length of beneficial plant planted	Dec 2022	
4.5.1.5	<p>An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.</p> <p>- Major compliance -</p>	<p>An Environmental training program is available in Training Plan updated on a yearly basis. Sample taken as below: -</p> <ul style="list-style-type: none"> a. Bukit Serampang Estate <ul style="list-style-type: none"> i. High Conservation Value training dated 05/02/2022 by Mr. Krishna Kumar attended by 27 estate personnel. ii. Waste segregation training dated 19/01/2022 by Mr. Mohd Hizaimi attended by 21 estate personnel. iii. Buffer zone training to 8 manurers dated 21/01/2022. b. Regent Estate <ul style="list-style-type: none"> i. Oil Trap Maintenance – 12/04/2022 ii. HCV Training – 09/02/2022 iii. Wildlife Training – 09/02/2022 iv. Buffer Zone Training – 13/04/2022 c. Bukit Dinding Estate <ul style="list-style-type: none"> i. HCV & wildlife management training – 13/05/2022 ii. Waste segregation training – 15/05/2022 iii. Schedule waste management training – 17/05/2022 iv. Triple rinse training – 10/05/2022 d. Kuala Jelei Estate <ul style="list-style-type: none"> i. High conservation value training – 22/04/2022 				Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<ul style="list-style-type: none"> ii. Waste segregation & oil trap training – 22/04/2022 iii. Buffer zone for sprayer & wildlife training – 02/04/2022 iv. Spill kit evaluation training – 29/04/2022 e. Bahau Estate <ul style="list-style-type: none"> i. Waste segregation training – 17/01/2022 ii. Wild life training – 15/01/2022 iii. High conservation training – 15/01/2022 iv. Buffer zone for chemical sprayer training – 25/02/2022 									
4.5.1.6	<p>Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>All Estates had discussed environmental related issues in the Environmental Performance and Monitoring Committee Meeting that are conducted on a quarterly basis. The latest meeting was as follows: -</p> <ul style="list-style-type: none"> a) Bukit Serampang Estate – 05/04/2022 attended by 25 personnel. b) Regent Estate – 11/05/2022 attended by 17 personnel. c) Bukit Dinding Estate – 14/03/2022 attended by 15 personnel. d) Kuala Jelei Estate – 22/03/2022 attended by 9 personnel. e) Bahau Estate – 22/03/2022 attended by 19 personnel. 	Complied								
Criterion 4.5.2: Efficiency of energy use and use of renewable energy											
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p>- Major compliance -</p>	<p>Monthly record on energy consumption for non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control future improvement. Following is the data for diesel, water and electricity usage 2021 record at Estates:</p> <p>Water</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Year	2019	2020	2021					Complied
Year	2019	2020	2021								

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Criterion / Indicator		Assessment Findings				Compliance
		Bukit Serampang Estate	32,940m ³	33,210 m ³	32,940 m ³	
		Regent Estate	101,341m ³	100,747 m ³	99,619 m ³	
		Bukit Dinding	54,034 m ³	57,562 m ³	55,798 m ³	
		Kuala Jelei	14,693 m ³	16,662 m ³	15,657 m ³	
		Bahau	83,753 m ³	89,222 m ³	86,487 m ³	
		Electricity (Kwh)				
		Year	2019	2020	2021	
		Bukit Serampang Estate	145,073	141,141	154,690	
		Regent Estate	449,774	484,414	463,009	
		Bukit Dinding	169,224	178838	159610	
		Kuala Jelei	112,599	117,220	107,978	
		Bahau	388,528	428,160	408,344	
		Diesel (lt)				
		Year	2019	2020	2021	
		Bukit Serampang Estate	39,868	44,612	104,449	
		Regent Estate	67,426	29,744	80,536	
		Bukit Dinding	89,041	88,628	89,454	
		Kuala Jelei	57,676	70,036	63,856	
		Bahau	117,220	107,978	112,599	
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The projection consumption of diesel for the Estate has been documented on annual basis based on the Financial Year Budget with the latest available is for FY2022.				Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	All estates have implemented the use of solar energy by using solar powered streetlights in the estate.				Complied

Criterion / Indicator		Assessment Findings				Compliance												
Criterion 4.5.3: Waste management and disposal																		
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	All Estates have identified all waste products and sources of pollution in Waste Management and Reduction Plan. Among the Waste Management and Reduction Plan sampled were as follows: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Location</th> <th style="width: 50%;">Source</th> </tr> </thead> <tbody> <tr> <td>Oil Palm Field</td> <td>Pruned Oil Palm Fronds, Cut stalk from FFB</td> </tr> <tr> <td>Chemical store</td> <td>Chemical Spillage, Empty Chemical Containers & Used Rags</td> </tr> <tr> <td>Fertilizer store</td> <td>Empty fertiliser bag, Split fertilisers</td> </tr> <tr> <td>Scheduled Waste Store</td> <td>Waste engine and hydraulic oil, Nickel batteries, Electrical waste, Used welding rods</td> </tr> <tr> <td>Linesite</td> <td>Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage</td> </tr> </tbody> </table>				Location	Source	Oil Palm Field	Pruned Oil Palm Fronds, Cut stalk from FFB	Chemical store	Chemical Spillage, Empty Chemical Containers & Used Rags	Fertilizer store	Empty fertiliser bag, Split fertilisers	Scheduled Waste Store	Waste engine and hydraulic oil, Nickel batteries, Electrical waste, Used welding rods	Linesite	Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage	Complied
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4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	a. All Estates have established the Waste Management Plan incorporated in the Environmental Management Plan reviewed on May 2022. Listed below the waste that have identified and monitoring process at all estates. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Waste products / pollutants</th> <th style="width: 15%;">Waste Generation</th> <th style="width: 15%;">Action Plans & Monitoring</th> <th style="width: 15%;">Document to be review</th> <th style="width: 15%;">Management review, comments, time bound</th> </tr> </thead> <tbody> <tr> <td>Pruned oil palm fronds.</td> <td>Pruning of dry fronds from oil palm friends.</td> <td>Pruning to be carried out progressively during harvesting FFB</td> <td>Progressive Pruning record book.</td> <td>Stacking of the frond at the terraced area are done at the lips of the terrace.</td> </tr> </tbody> </table>				Waste products / pollutants	Waste Generation	Action Plans & Monitoring	Document to be review	Management review, comments, time bound	Pruned oil palm fronds.	Pruning of dry fronds from oil palm friends.	Pruning to be carried out progressively during harvesting FFB	Progressive Pruning record book.	Stacking of the frond at the terraced area are done at the lips of the terrace.	Complied		
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Criterion / Indicator		Assessment Findings				Compliance
		b. Improving on the efficiency and recycling mill potential by-products into value-added products are as follows: -				
		Identification	Action Plans & Monitoring	Document to be review	Management review, comments, time bound	
		Fertilizer.	Applying of organic supplement such as EFB, POME and cut fronds to reduce dependability of inorganic fertilizers.	EFB, POME Program	EFB is applied to reduce the usage of inorganic fertiliser.	
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. - Major compliance -	Standard Operating Procedures for Handling of Chemicals were available in several documents such as: a) Occupational Safety & Health Management System: Prosedur Kerja Selamat Penyimpanan dan Pengurusan Stor Bahan Kimia, dated 06/01/2020, Rev No: 5, Doc Reference: IOI-OSH 3.2.2. b) Occupational Safety & Health Management System: Scheduled Waste Procedures, dated 22/05/2020, Rev No: 1, Doc Reference: IOI-OSH 3.2.2. c) Occupational Safety & Health Management System: Pengurusan Bekas Bahan Kimia Kosong, dated 06/01/2020, Rev No: 3, Doc Reference: IOI-OSH 3.2.2. Sighted, Estates disposed their Schedule Waste to the licensed contractor. The sample taken as follows: - a) Bukit Serampang Estate i. SW104 – Used Welding Rod; Quantity: 0.0045 mt; Consignment Note Number: 2022041113SDX8N5; Date of				Major Non-Conformance

Criterion / Indicator	Assessment Findings	Compliance
	<p>Disposal: 11/04/2022; Waste Manager: Kualiti Alam Sdn Bhd.</p> <ul style="list-style-type: none"> ii. SW312 – Oil and Grease Interceptor; Quantity: 0.0700 mt; Consignment Note Number: 2021043018R5T8OU; Date of Disposal: 30/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. iii. SW410 – Used Filter; Quantity: 0.0071 mt; Consignment Note Number: 2022041113L9BTV2; Date of Disposal: 11/04/2022; Waste Manager: Kualiti Alam Sdn Bhd. iv. SW305 – Spent Lubricant; Quantity: 0.004500 mt; Consignment Note Number: 2022041113KCVJNH; Date of Disposal: 11/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. v. SW404 – Clinical Waste; Quantity: 0.0021 mt; Consignment Note Number: 2022052009fgprub; Date of Disposal: 20/05/2022; Waste Manager: Kualiti Alam Sdn Bhd. <p>b) Regent Estate</p> <ul style="list-style-type: none"> i. SW104 – Used Welding Rod; Quantity: 0.0010 mt; Consignment Note Number: 20220425165UFB81; Date of Disposal: 25/04/2022; Waste Manager: Kualiti Alam Sdn Bhd. ii. SW410 – Used Filter; Quantity: 0.016 mt; Consignment Note Number: 2022042516EFBC32; Date of Disposal: 25/04/2022; Waste Manager: Kualiti Alam Sdn Bhd. iii. SW305 – Spent Lubricant; Quantity: 0.2050 mt; Consignment Note Number: 2022042516RGXW5Z; Date of 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Disposal: 25/04/2021; Waste Manager: Kualiti Alam Sdn Bhd.</p> <p>iv. SW109 – Spent Lubricant; Quantity: 0.0010 mt; Consignment Note Number: 2022042516QOP9UX; Date of Disposal: 25/04/2021; Waste Manager: Kualiti Alam Sdn Bhd.</p> <p>c) Bukit Dinding Estate</p> <p>i. Latest disposal record consignment note was on 8/3/2022 for SW 404 (2022030809ZGBAVD) with total 0.0011 mt.</p> <p>ii. For SW 201(Asbestos disposal) consignment note 20220512178NRUFP dated 12/05/2022 with total 0.24mt.</p> <p>d) Kuala Jelei Estate</p> <p>i. SW 305 – consignment note 2022040609NRA1G7 dated 6/4/2022 at Kualiti Alam Sdn Bhd with total disposal 0.024 mt.</p> <p>ii. SW 410 – 20220406090JYPTS dated 6/4/2022 with total disposal 0.1220 mt.</p> <p>Storage of Scheduled Waste was exceeded 180 days validity period.</p> <ul style="list-style-type: none"> • Schedule Waste (SW): 104, 305,410 • Recent Disposed: 11/04/2022 • Previous Disposal: 02/09/2021 • eSwis First Generation: 30/09/2021 • No of days from last disposal: 192 <p>It was identified that the estate has exceeded the validity period of SW storage as stipulated in the Environmental Quality Act 1974 (Act 127), prior to disposal. Reference: "Environmental Quality</p>	

Criterion / Indicator		Assessment Findings	Compliance
		(Scheduled Wastes) Regulations 2005; PU(A) 294/2005; Regulation 9-Storage of Scheduled Wastes; No.5 – Any person may store schedule wastes generated by him for 180 days or less after its generation provided that: The quantity of scheduled wastes accumulated on site shall not exceed 20 metric tonne. Based on the above issues, there was no evidence to show the existing monitoring mechanism effective to ensure proper and safe handling, storage and disposal of Schedule Waste. Thus, Major NC was raised.	
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers. - Major compliance -	Excess chemical containers that were not used for premixing have been triple rinsed and punctured was categorized under scheduled waste and disposed through licensed scheduled waste contractor Kualiti Alam Sdn Bhd Sighted the empty container disposal records at the estates visited as follows: a) Bukit Serampang Estate SW409: Jumbo Bag; Quantity: 0.0344 mt; Waste Code: Contaminated Container; Consignment Note Number: 2022041113EU6H4D; Date of Disposal: 11/04/2022; Waste Manager: Kualiti Alam Sdn Bhd. b) Regent Estate SW409: Bag; Quantity: 0.7170 mt; Waste Code: Contaminated Container; Consignment Note Number: 2022042516E2WP7Z; Date of Disposal: 25/04/2022; Waste Manager: Kualiti Alam Sdn Bhd c) Kuala Jelei Estate: SW 409 – consignment note 2022040609GH0XT2 dated 6/4/2022 at Kualiti Alam Sdn Bhd with 0.1270 mt.	Complied
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Proper disposal of waste material is carried out as per the company procedures. The procedures are fully understood by workers and managers.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Internal domestic waste management for all estates were managed by MS Mido Enterprise with agreement for a year period. Domestic waste will be collected two to three times a month and disposed to the Municipal Dumping Site.	
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	The assessment of polluting activities is identified and documented in the Environmental Impact Assessment and Management Plan. From the EIA, it will be evaluated for the impact and any impact will be included in the management plan. Data on the level of Greenhouse gases (GHG) emissions are monitored and compiled on yearly basis through the GHG calculation methodology accepted for RSPO and ISCC GHG calculations and certifications which are analysed. As evidence, sighted the GHG Calculation for year 2021 using GHG RSPO PalmGHG Calculator, V.3.0.1.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	All Estates have established the Pollution Reduction Plan incorporated in the Waste Management and Reduction Plan reviewed on May 2022.	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: a. Assessment of water usage and sources of supply.	All Estates have established a Water Management Plan for the year 2022. The objective of the plan is: - - To assess the water usage demand and sources - To ensure outgoing water have no negative impacts. - To promote ways to optimize water usage	Major Non-Conformance

Criterion / Indicator	Assessment Findings	Compliance																																																										
<p>b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.</p> <p>c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>	<p>- To protect natural water courses</p> <p>a. Water usage had been monitored by the estate management and the source of waters were identified.</p> <table border="1" data-bbox="1048 544 1845 778"> <thead> <tr> <th>Estate</th> <th>2021 Usage</th> <th>Source of Water</th> </tr> </thead> <tbody> <tr> <td>Bukit Serampang</td> <td>32,940m³</td> <td>Water catchment from Gunung Ledang.</td> </tr> <tr> <td>Regent</td> <td>99,619 m³</td> <td>Syarikat Air Negeri Sembilan</td> </tr> <tr> <td>Bukit Dinding</td> <td>55,798 m³</td> <td>Pengurusan Air Pahang</td> </tr> <tr> <td>Kuala Jelei</td> <td>15,657 m³</td> <td>Syarikat Air Negeri Sembilan</td> </tr> <tr> <td>Bahau</td> <td>86,487 m³</td> <td>Syarikat Air Negeri Sembilan</td> </tr> </tbody> </table> <p>b. Monitoring of outgoing water recorded, sampled as follow:</p> <table border="1" data-bbox="1048 826 1845 1161"> <thead> <tr> <th>Parameter</th> <th>W0122/019</th> <th>W0122/020</th> <th>W0122/024</th> <th>Limits</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>6.0</td> <td>6.2</td> <td>5.6</td> <td>> 5.0</td> </tr> <tr> <td>COD</td> <td>19 ppm</td> <td>19 ppm</td> <td>19 ppm</td> <td>< 50 ppm</td> </tr> <tr> <td>BOD</td> <td>3 ppm</td> <td>2 ppm</td> <td>2 ppm</td> <td>< 6 ppm</td> </tr> <tr> <td>Sus. Solid</td> <td>24 ppm</td> <td>26 ppm</td> <td>6 ppm</td> <td>< 150 ppm</td> </tr> <tr> <td>Amm-N</td> <td>1.0 ppm</td> <td>0.8 ppm</td> <td>1.0 ppm</td> <td>< 0.9 ppm</td> </tr> <tr> <td>Total Solids</td> <td>152 ppm</td> <td>116 ppm</td> <td>214 ppm</td> <td>< 4000 ppm</td> </tr> <tr> <td>Total Coiliform</td> <td>200</td> <td>100</td> <td>800</td> <td>< 50000</td> </tr> </tbody> </table> <p>c. Ways to optimize water and nutrient usage to reduce wastage being indicate in Water Management Plan 2022.</p> <p>d. The Estate build fencing and maintain buffer zone around catchment pond and display no pollution signboard in order to</p>	Estate	2021 Usage	Source of Water	Bukit Serampang	32,940m ³	Water catchment from Gunung Ledang.	Regent	99,619 m ³	Syarikat Air Negeri Sembilan	Bukit Dinding	55,798 m ³	Pengurusan Air Pahang	Kuala Jelei	15,657 m ³	Syarikat Air Negeri Sembilan	Bahau	86,487 m ³	Syarikat Air Negeri Sembilan	Parameter	W0122/019	W0122/020	W0122/024	Limits	pH	6.0	6.2	5.6	> 5.0	COD	19 ppm	19 ppm	19 ppm	< 50 ppm	BOD	3 ppm	2 ppm	2 ppm	< 6 ppm	Sus. Solid	24 ppm	26 ppm	6 ppm	< 150 ppm	Amm-N	1.0 ppm	0.8 ppm	1.0 ppm	< 0.9 ppm	Total Solids	152 ppm	116 ppm	214 ppm	< 4000 ppm	Total Coiliform	200	100	800	< 50000	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>protect water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones.</p> <p>e. Not applicable as no natural vegetation in riparian areas has been removed.</p> <p>f. Not applicable as no bore being use for water supply.</p> <p>The Water Management Plan was not effectively implemented. Water usage is monitored on a half yearly basis by the estate. Previously water used for consumption was treated in the estate using the water source available. The latest National Drinking Water Quality Standard (NDWQS) was conducted on 26/11/2021. The results indicated that certain specifications did not comply with the NDWQS. Hence, the estate could not justify that the water used for domestic consumption complies with NDWQS. Bukit Serampang Estate have conducted assessment of incoming and outgoing water course (Date: 20/01/2022; Report Number: BSE/10/03/2022) and domestic water (Date: 26/11/2021) by sending samples of the water to the accredited lab/company lab for water analysis. The estate has received the results of the lab analysis. The results indicated that the results did not meet the specifications. There was no evidence of action taken post receiving the non-conforming results. Thus, Major NC was raised.</p>	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	No bunds were sighted across main rivers and waterways in all estates.	Complied
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).	The practice of water harvesting from road-side drains being directed and stored in conservation roadside pits was established in all estates.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
- Minor compliance -			
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <ul style="list-style-type: none"> a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. <p style="text-align: center;">- Major compliance -</p>	<p>HCV assessment was conducted by the IOI Group HQ and documented in a report. The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented in the HCV report. The reports state the HCV Identification, methods of managing and monitoring the identified.</p> <ul style="list-style-type: none"> 1. Bukit Serampang Estate <ul style="list-style-type: none"> - The assessment was prepared on 20/08/2009 and reviewed in May 2022. The Report was available for verification. - The report states the identified HCV as below: <ul style="list-style-type: none"> a. Internal Stream channels into Sg. Gersik -6.253 hectare b. Worshipping Areas c. Natural stream’s riparian reserve – 20.82 hectare 2. Regent Estate <ul style="list-style-type: none"> - The assessment was prepared on 17/08/2009 and reviewed in April 2022. The Report was available for verification. - The report states the identified HCV as below: <ul style="list-style-type: none"> a. Internal HCV 4 (river) – 1.94 hectare b. Internal HCV 4 (forested steep) – 0.16 c. Natural stream’s riparian reserve – 6.15 hectare d. Steep – 4.61 hectare 3. Bukit Dinding Estate 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - The assessment was prepared on 25/08/2009 and reviewed in 17/05/2022. The Report was available for verification. - The report states the identified HCV as below: <ul style="list-style-type: none"> a. Steep area -44.5 hectare b. Sungai Pertang River – 2.26 hectare <p>4. Kuala Jelei Estate</p> <ul style="list-style-type: none"> - The assessment was prepared on 25/08/2009 and reviewed in April 2022. The Report was available for verification. - The report states the identified HCV as below: <ul style="list-style-type: none"> a. Sungai Muar – 3.88 hectare 	
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <ul style="list-style-type: none"> a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. <p>- Major compliance -</p>	<p>IOI Gomali Certification Unit estates have conducted a Rare, Threatened and Endangered Species (RTE) assessment for their respective estates. The assessment states the mechanism for RTE monitoring and reporting, wildlife monitoring records and awareness on RTE wildlife species. The implementations of the RTE measures are as below:</p> <ol style="list-style-type: none"> 1. Estates have displayed posters on RTE species and briefed all workers on the importance to protect the wildlife. 2. Estates have implemented a Wildlife Monitoring Record under Rare, Threatened and Endangered Species (RTE) Monitoring Checklist, SOP 5, Appendix 2.0, Revision 2A Effective date 01/10/2018 for recording of any sightings of wildlife in the estates. Furthermore, signboard being erected at boundaries on no hunting, fishing or collecting activities; 	Complied
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p>	<p>The RTE Assessment also estates the management plan for protecting the RTE species within the estate. This includes plan implemented in each estate, such as:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<ul style="list-style-type: none"> - Buffer zones to be marked according to IOI buffer zone maintenance guideline. - To maintain the soft vegetation along the buffer zones - Fronds can be stacked in parallel along the stream to retain soil from runoff - Pollution from solid waste from line site is reduced by constructing a silt trap - Harvesting is allowed however avoid spraying and manuring along the buffer zone. - Approval by DID is required for any desilting work in the streams and tributaries. - Replanting shall be done by following IOI Buffer zone maintenance guideline. 	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	<p>IOI Plantation have implemented a Zero Burning Policy dated May 2018 undersigned by NB Sudhakaran, Plantation Director and available for verification. The policy stated the company's commitment towards zero burning practices across the estates as part of the efforts in protecting the environment and combating the haze problems.</p> <p>No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.</p>	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where	Visit to the estates within estates confirmed that no previous crop is highly diseased and where there is a significant risk of disease spread	N/A

Criterion / Indicator		Assessment Findings	Compliance
	there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	or continuation into the next crop hence, no special approval been obtained so far. Hence this requirement is not applicable.	
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Since no special approval been obtained so far for burning, hence this requirement is not applicable.	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Estate has established replanting/new planting procedures. Open burning in relation to new planting, re-planting or other development is not allowed and this was communicated to all employee and stakeholder. During replanting process, the old palm to be felled, chipped and shredded and the remains will be left on the inter-row for self-decomposed or pulverized in situ (windrowed).	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures (SOPs) in the form of written document for estates were documented and maintained. It covers procedures all operations relayed to the management of the estate. The estate’s management process and operations are guided by the following documents: 1. Group Safe Operating Procedures (SaOP) 2. Group Standard Operating Procedure (StOPs) for estate dated 30/09/2020.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Group Social Impact Assessment and Management Action Plans (Guidance Document) dated 10 Oct 2011.</p> <p>4. Group Environmental Impact Assessment and Management Action Plans dated December 2007.</p> <p>5. Internal Audit procedure dated 03 May 2018.</p> <p>The StOPs reflect best industry practices as detailed in IOI's agricultural policy document. Aside from StOPs for operations of estate there exists also SaOPs for management but not limited to:</p> <ul style="list-style-type: none"> - Consultation and communication - Negotiation on compensation. - Guidance and procedure for gifts and hospitality. - Selection and contracting of contractors including recruitment agencies - Employment procedures for recruitment, selection, hiring, promotion, retirement and/or termination. - Procedures for Supply Chain. - Internal Audit procedure for Supply Chain - Remediation and Compensation Procedure (RaCP) - Accident and emergency procedures - Proper disposal of waste material 	
4.6.1.2	<p>Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.</p> <p>- Major compliance -</p>	<p>The operations in the estate is guided by the Environmental Management Guidelines; Doc Number: IOI/G/EV/006; Rev Number: 0; Issue Date: 28th August 2020. The guidelines states among others:</p> <ol style="list-style-type: none"> 1. No new planting of oil palm on any individual, contiguous area of steep terrain (greater than 25 degrees) larger than 25 ha. 2. Replanting of Oil Palm. - Zero burning to be adapted for replanting. Trunk chips to be stacked at inter-rows for natural 	Complied

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Criterion / Indicator		Assessment Findings	Compliance						
		<p>decomposition as well as to provide a level of prevention from soil erosion.</p> <p>3. Chemical Spraying and fertilizer application are avoided especially along stream banks to avoid chemical runoff into watercourse.</p> <p>4. Leguminous cover plants to be planted as ground covers and beneficial plants to be planted immediately after oil palm planting.</p>							
4.6.1.3	<p>A visual identification or reference system shall be established for each field.</p> <p>- Major compliance -</p>	IOI Gomali certification Unit sampled Estates had a visual identification/reference system for each established field/block and maps established. Field numbers, progeny and hectare were marked on palms and in some areas on concrete slaps.	Complied						
Criterion 4.6.2: Economic and financial viability plan									
4.6.2.1	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p>	The 5 Year Business Plan was established for all IOI Gomali Certification Unit estates and available for verification. The Business Plan is reviewed on a yearly basis by the management. The Business Plan covers the area statement, Crop (FFB) by Year Planting, Crop (FFB) Monthly Breakdown, 10 Years Replanting Programme, Summary Replanting programme by Field, Detail Replanting Programme by Field, Executive/Staff & Workers requirement, General Charges Statement, Mature Oil Palm Costing Statement, Capital Expenditure Statement and Summary Replanting Cost to Maturity.	Complied						
4.6.2.2	<p>Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years.</p>	<p>Annual replanting programme has been established by the estates under Gomali Certification Unit. Verified the 5 Years replanting programme for the Estate as follows: -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Estate</td> <td style="width: 15%;">FY2021/22</td> <td style="width: 15%;">FY02022/23</td> <td style="width: 15%;">FY2023/24</td> <td style="width: 15%;">FY2024/25</td> <td style="width: 15%;">FY2025/26</td> </tr> </table>	Estate	FY2021/22	FY02022/23	FY2023/24	FY2024/25	FY2025/26	Complied
Estate	FY2021/22	FY02022/23	FY2023/24	FY2024/25	FY2025/26				

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Criterion / Indicator		Assessment Findings					Compliance	
	- Major compliance -	Bukit Serampang	185.00	188.00	156.00	310.00	200.00	
		Regent	0	215.00	118.00	170.00	0	
		Bukit Dinding	-	74	30	159	288	
		Kuala Jelei	62	65	-	-	-	
		Bahau	146	131	-	-	-	
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	The 5 Year Business Plan was established for all IOI Gomali Certification Unit estates and available for verification. The Business Plan is reviewed on a yearly basis by the management. The Business Plan covers the area statement, Crop (FFB) by Year Planting, Crop (FFB) Monthly Breakdown, 10 Years Replanting Programme, Summary Replanting programme by Field, Detail Replanting Programme by Field, Executive/Staff & Workers requirement, General Charges Statement, Mature Oil Palm Costing Statement, Capital Expenditure Statement and Summary Replanting Cost to Maturity.					Complied	
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The estates performance is recorded in the Monthly Management Report. Details on the actual vs budget i.e., Upkeep maintenance, FFB Production, capital expenditure are shown therein. Furthermore, the Estate did monitor by Plantation Controller, Safety Officer, DOSH and Internal Audit Report.					Complied	
Criterion 4.6.3: Transparent and fair price dealing								
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	The prices of FFB paid to the estate is in accordance with the prices set by the Malaysian Oil palm Board (MPOB) and subject to FFB Grading Report The pricing mechanism adopted for worker salary is strictly adhere to Minimum Wages Act 2020. The company will make					Complied	

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Criterion / Indicator		Assessment Findings	Compliance																																				
		an announcement for tender for other services like FFB transportation and hiring excavator.																																					
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	<p>All the contract agreements are kept in contractor’s file. Sighted the contract that sign by contractors with the company and payment record shown that the company pay fee to the contractors according the agreement. All the payment is made promptly every month and as per agreement. Terms and condition of safety, health and labour are included in the contract. Sample taken as below: -</p> <table border="1"> <tbody> <tr> <td>Estate</td> <td>Bukit Serampang</td> <td>Regent</td> </tr> <tr> <td>Name of Contractor</td> <td>SINAR YSM Enterprise</td> <td>SINAR YSM Enterprise</td> </tr> <tr> <td>Type of Work</td> <td>Rubbish Collection</td> <td>Rubbish Collection</td> </tr> <tr> <td>Date of Contract</td> <td>01/12/2021 until 30/11/2022.</td> <td>01/07/2021 until 30/06/2022</td> </tr> <tr> <td>Invoice No, Date, Amount</td> <td>771/2021/BSE, 30/11/2021 amounting RM1,000.00</td> <td>200/2022/RGE, 31/3/2022 amounting RM1,000.00</td> </tr> <tr> <td>Payment Voucher No, Date, Amount</td> <td>7100001575, 29/12/2021 amounting RM1,000.00.</td> <td>7100003354, 26/05/2022 amounting RM1,000.00.</td> </tr> <tr> <td>Payment Release</td> <td>29/12/2022 through Maybank</td> <td>26/05/2022 through Hong Leong</td> </tr> <tr> <td>Payment Term</td> <td>60 days after submitting invoice</td> <td>60 days after submitting invoice</td> </tr> </tbody> </table> <table border="1"> <tbody> <tr> <td>Estate</td> <td>Kuala Jelei</td> <td>Bahau</td> </tr> <tr> <td>Name of Contractor</td> <td>Mega Sensasi Jaya</td> <td>Farm Chap Lee</td> </tr> <tr> <td>Type of Work</td> <td>FFB transportation</td> <td>Backhoe rental</td> </tr> <tr> <td>Date of Contract</td> <td>01/01/2022 until 31/12/2022.</td> <td>01/05/2021 until 30/04/2022</td> </tr> </tbody> </table>	Estate	Bukit Serampang	Regent	Name of Contractor	SINAR YSM Enterprise	SINAR YSM Enterprise	Type of Work	Rubbish Collection	Rubbish Collection	Date of Contract	01/12/2021 until 30/11/2022.	01/07/2021 until 30/06/2022	Invoice No, Date, Amount	771/2021/BSE, 30/11/2021 amounting RM1,000.00	200/2022/RGE, 31/3/2022 amounting RM1,000.00	Payment Voucher No, Date, Amount	7100001575, 29/12/2021 amounting RM1,000.00.	7100003354, 26/05/2022 amounting RM1,000.00.	Payment Release	29/12/2022 through Maybank	26/05/2022 through Hong Leong	Payment Term	60 days after submitting invoice	60 days after submitting invoice	Estate	Kuala Jelei	Bahau	Name of Contractor	Mega Sensasi Jaya	Farm Chap Lee	Type of Work	FFB transportation	Backhoe rental	Date of Contract	01/01/2022 until 31/12/2022.	01/05/2021 until 30/04/2022	Complied
Estate	Bukit Serampang	Regent																																					
Name of Contractor	SINAR YSM Enterprise	SINAR YSM Enterprise																																					
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Criterion / Indicator		Assessment Findings			Compliance
		Invoice No, Date, Amount	200004167, 30/04/2022, RM 21,362.85	50179, 31/03/2022, RM9,675.50	
		Payment Voucher No, Date, Amount	7100003295, 31/05/2022, RM21,362.85,	7100002906, 15/04/2022, RM9675.50	
		Payment Release	31/04/2022 through Maybank Islamic Berhad	15/04/2022 payment through Ambank Berhad.	
		Payment Term	60 days after submitting invoice	30 days after submitting invoice	
Criterion 4.6.4: Contractor					
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	<p>External contractors are usually engaged for FFB/EFB and Harvesting works. Interview with the sampled contractors' workers indicated that they have brief understanding on the MSPO requirements. Information such as policies and procedures are provided to all contractors and their workers during the induction and meetings with them. Under Special Conditions mentioned: the contractor also requested to oblige to all the requirements of RSPO, MSPO and ISCC. Training on MSPO Requirements.</p> <p>Sample of contract agreement as below: Bukit Serampang Estate</p> <ol style="list-style-type: none"> Contractor: Metallic Milestone Sdn Bhd, contract period from 01/09/2019 to 31/08/2022, Type of work: FFB Transport. Contractor: Sinar YSM Enterprise, contract period from 01/12/2021 to 30/06/2022, Type of work: Rubbish Collection 			Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.6.4.2 The management shall provide evidence of agreed contracts with the contractor. - Major compliance -</p>	<p>Contract agreements are signed between the respective Estate Managers and the Contractor. The terms and conditions of the contract are explained to the contractor.</p> <p>A copy of the contract is given to the contractor. In the special conditions mentioned: the contractor also requested to oblige to all the requirements of RSPO, MSPO and ISCC.</p> <p>Interviewed with the sampled contractors', they have been briefed to improve their understanding on the MSPO requirements. Information such as policies and procedures are provided to all contractors and their workers during the induction and meetings with them.</p> <p>Under Special Conditions (Additional Requirements for Contractors and Service Provider, Rev 3, Issue date: 01/12/2020) mentioned: the contractor also requested to oblige to all the requirements of RSPO, MSPO and ISCC.</p> <p>Training on MSPO requirements was conducted to contractor as follows:-</p> <ul style="list-style-type: none"> • Kuala Jelai Estate was conducted on 16/04/2022 • Bahau Estate was conducted on 28/02/2022 <p>Training provided to contractor and suppliers has covered issues as follows:-</p> <ul style="list-style-type: none"> • Contractors' Contract Agreement • Additional Requirements for Contractors and Service Providers • Contractor Workers' Contract Agreement/Payslip <p>Sustainable Palm Oil Policy</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>Contract agreements are signed between the respective Estate Managers and the Contractor. The terms and conditions of the contract are explained to the contractor during training. A copy of the contract has been given to the contractor. In the special conditions mentioned: the contractor also requested to oblige to all the requirements of RSPO, MSPO and ISCC.</p> <p>Verified contract agreement between Sinar YSM Enterprise with Dynamic Plantations Berhad (Bukit Dinding Estate) dated 01/07/2021 (Contract No: BDE/006-21/22 – Rubbish Collector) and Kanapathi A/L Manikam dated 01/07/2021 (Contract No: BDE/001-21/22 – Grass Cutting).</p> <p>Contract agreement sighted for Kuala Jelei Estate such as Contract No: KJE/008-21/22, dated 01/01/2022 between IOI Plantation Sdn. Bhd. and Chong Wai Meng for Rental of Backhoe Digger.</p> <p>Contract agreement sighted at Bahau Estate such as Contract No: BHE/011-21/22, dated 01/07/2021 between IOI Plantation Sdn Bhd. and Farm Chap Lee for Hiring of Backhoe.</p>	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p>Acceptance is confirmed by the Management prior to the audit via acceptance of Audit contract and Audit Plan and the 5-year MSPO certification programme. Management has the IOI Group-Additional requirements for contractors and service providers and Transport Policy which stated that the company and its certification bodies have the right to audit the contractor/service provider regarding the above.</p>	Complied
4.6.4.4	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p>	<p>Estates has monitored the productivity of the contractors’ workers through the monthly actual distribution and work progress book before the actual payment is invoiced.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
- Major compliance -			
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			

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Criterion / Indicator		Assessment Findings	Compliance
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	There is no development of new planting at sample visited estates.	N/A
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.4.2	Topographic information shall be adequate to guide the	There is no development of new planting at sample visited estates.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -		
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	There is no development of new planting at sample visited estates.	N/A

Criterion / Indicator		Assessment Findings	Compliance
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	There is no development of new planting at sample visited estates.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting at sample visited estates.	N/A

Criterion / Indicator		Assessment Findings	Compliance
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	There is no development of new planting at sample visited estates.	N/A

MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General principles for Palm Oil Mills

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	IOI Corporation Berhad has documented the Group Sustainable Palm Oil Policy (SPOP) revised October 2020 signed by Dato Lee Yeow Chor (Group Managing Director & Chief Executive Officer and Dr Surina Ismail (Group Head of Sustainability).	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	The policy had also clearly stated the company's commitment which included continual improvement in the overall aspects of plantation management and community development. Example as below: <ol style="list-style-type: none"> 1. Environmental management. 2. Human rights and workplace. 3. Community development and social impact. 4. Traceable supply chains. 5. Transparency and wider engagement. The training has been conducted in the Mill on MSPO Policy under SPOP dated 26/04/2022 attended by workers and staff trained by Mr. Fernandez. The record was available for verification.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	Refer section 4.1, Frequency Internal Audits must be carried out at least once a year. Refer MSPO/SOP/IA/2; Issue 1; Rev: 02; Doc Date: 01/11/2018.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>Notification for Internal Verification Audit Schedule for Gomali Region has been sent to Mill on 09/03/2022.</p> <p>Internal Audit is conducted on annual basis by the IOI Sustainability Team. The reports as below:</p> <ul style="list-style-type: none"> • Social Sustainability Internal Audit Report dated 25/01/2022 • Safety and Health Officer Internal Audit Report dated 26/01/2022 • Environment & GMP Internal Audit Report dated 18/01/2022 	
4.1.2.2	<p>The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action.</p> <p>- Major compliance -</p>	<p>There is a documented procedure for conducting Internal audit available for verification. The procedure for Internal Audit was established and documented, i.e. MSP0/SOP/IA/2; Issue 1; Rev: 02; Doc Date: 01/11/2018.</p> <p>Internal Audit is conducted on annual basis by the IOI Sustainability Team. The reports as below:</p> <ul style="list-style-type: none"> • Social Sustainability Internal Audit Report dated 25/01/2022 • Safety and Health Officer Internal Audit Report dated 26/01/2022 • Environment & GMP Internal Audit Report dated 18/01/2022. <p>There were 12 nonconformities raised for Social, 2 non-conformities and 4 OFI raised for Environment and 45 non-conformities for Safety raised during the Internal Audit. Audit results were evaluated, and corrective actions taken on the non-conformances and all non-conformities were successfully closed by the mill.</p>	Complied
4.1.2.3	<p>Reports shall be made available to the management for their review.</p> <p>- Major compliance -</p>	<p>The audit reports were documented provided to the management after the audit. The Internal Audit Report was available for</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		verification at the mill. The report also was discussed in the yearly Management Review.	
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>Management Review for Gomali Palm Oil Mill was conducted, and minutes of meeting were maintained and available for verification. The status of the implementation of MSPO was noted to be discussed. Refer Gomali Palm Oil Mill Sustainability Management Review Meeting dated 19/05/2022. This management review meeting discusses as per followed: -</p> <ul style="list-style-type: none"> a. Result of audits b. Customer feedback c. Process performance and product conformity d. Status of preventive and corrective actions e. Follow up action from management review f. Changes that could affect the management system g. Recommendation for improvement h. Complaint and grievances i. Improvement in the effectiveness of the management system j. Resources needed 	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	<p>The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.</p>	<p>Gomali Palm Oil Mill has established Continuous Improvement Plan for year 2022. The plan covering Social, Environmental and Occupational Safety Health and among the plan are as below:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<ol style="list-style-type: none"> 1. Expansion of motorcycle parking lot. 2. Making a garden at mill entrance. 3. To install gas burner at Mechmar and Empire Boiler 4. Installation of new concrete sections at EFB Bay and repairing sump for leachate collection 5. To upgrade existing furrow system with additional 2000 units 6. To install rainwater collection tank at Sterilizer Station 7. To install new recycling bins 	
4.1.4.2	<p>The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.</p> <p>- Major compliance -</p>	<p>There is no new technology implemented and the current practices continued and remain unchanged. Gomali Palm Oil Mill has developed training programs which cover the safety & health and sustainability aspect for year 2022 as a medium to disseminating new information and techniques</p>	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	<p>The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms.</p> <p>- Major compliance -</p>	<p>The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g. its workers, government agencies, contractors, neighboring plantations by personal invitation to attend the internal and external stakeholders’ consultation meetings.</p> <p>Gomali Palm Oil Mill conducted external stakeholder meeting on April 2021 using letter and email due to COVID-19 restrictions. The Internal Stakeholder Meeting was conducted on 08/04/2022,</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		attended by workers representative and staff with a total of 18 attendees.	
4.2.1.2	The management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Management documents such as Policies, Stakeholder consultation processes, Financial Annual Reports are available upon request and published at the IOI website: https://ioigroup.com/Content/S/S_Sustainability Any commercially confidential information will need special request before being provided.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Gomali Palm Oil Mill has established procedures and mechanisms to conduct stakeholders’ consultations, handle complaints and grievances through stakeholders’ meetings, Women Empowerment Committee (WEC), Employee Consultative Committees (ECC), Safety & Health Committees (SHC). Reference were taken to: <ul style="list-style-type: none"> Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020 Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021 Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. Training on Grievances and complaint procedure has been given to the internal stakeholders dated 25/03/2022	Complied

Criterion / Indicator		Assessment Findings	Compliance
		For Stakeholders, communication on this were conducted on 30/03/2022.	
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	Gomali Palm Oil Mill - Mill Manager is overall responsible for any issues raised by local communities and other affected or interested parties regarding mill operations. Social Liaison Officers are also nominated to coordinate activities of the stakeholders, WECs, ECCs and SHCs. Appointments letters as issued to the respective Social Liaison Officers. Sighted the appointment letter of Mr. Fernandez Samy Francis (Assistant Manager) dated 18/02/2020.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	Latest stakeholders list sighted at Gomali Palm Oil Mill was updated on 01/12/2021 which included all contractors such as FFB and EFB Transporters and Schedule Waste Contractors. Records of consultation and communication included attendance lists, minutes of the meetings, photographs of the meetings and meeting notes. Gomali Palm Oil Mill has conducted internal and external stakeholder meeting. Refer minutes of meeting for Internal Stakeholders Meeting dated 12/04/2022 attended by 14 participant and Refer minutes of meeting for External Stakeholder (Contactor) Meeting dated 30/03/2022. Other than that, feedback form has been submitted to stakeholders via email. Sample taken for Balai BOMBA Segamat dated 20/03/2022, Lessonmech Engineering dated 17/03/2022, DOE Johor dated 24/03/2022 and Apex Uniparts Sdn Bhd dated 28/03/2022. There is no negative feedback recorded as per "Borang Usul Dan Maklumbalas Kehadiran".	Complied
Criterion 4.2.3 – Traceability			

Criterion / Indicator		Assessment Findings	Compliance																												
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance -	Gomali Palm Oil Mill has established, implemented, and maintained a procedure for traceability of FFB from the estates to the CPO and PK produced by the POM, documented in Standard Operation Procedure, MSPO Supply Chain – Oil Mill Segregation Doc Number: MSPOSC/SOP/SG/1, Revision 2 Effective Date: 01/09/2019.	Complied																												
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The Management team holds the responsibility on regular inspection of traceability system. Periodical inspections also being conducted through Mill Senior Manager and Sustainable Palm Oil Department. The effectiveness of the monitoring will evidence in the internal audit and visit report findings.	Complied																												
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	Gomali Palm Oil Mill has appointed Mr. Fernandez Samy Francis as Supply Chain Officer as the person responsible for all traceability issues dated 11/01/2021.	Complied																												
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	The record sales and transportation from mill was available as per record weighbridge below: - <table border="1" data-bbox="1086 1034 1883 1332"> <thead> <tr> <th>Description</th> <th>FFB Supplier (Regent Estate)</th> <th>Palm Kernel</th> <th>CPO</th> </tr> </thead> <tbody> <tr> <td>WB Ticket No</td> <td>FB22006100</td> <td>PK22000129</td> <td>CP220000583</td> </tr> <tr> <td>Buyer</td> <td>-</td> <td>Sang Kee Edible Oils Sdn Bhd</td> <td>IOI Global Service Sdn Bhd</td> </tr> <tr> <td>Date</td> <td>22/05/2022</td> <td>20/05/2022</td> <td>21/05/2022</td> </tr> <tr> <td>Contract No</td> <td>-</td> <td>2031017368</td> <td>2031011289</td> </tr> <tr> <td>Vehicle No</td> <td>JQX 7306</td> <td>JSX 8928</td> <td>BNS 2659</td> </tr> <tr> <td>Nett Weight (Kgs)</td> <td>31,410</td> <td>34,370</td> <td>42,240</td> </tr> </tbody> </table>	Description	FFB Supplier (Regent Estate)	Palm Kernel	CPO	WB Ticket No	FB22006100	PK22000129	CP220000583	Buyer	-	Sang Kee Edible Oils Sdn Bhd	IOI Global Service Sdn Bhd	Date	22/05/2022	20/05/2022	21/05/2022	Contract No	-	2031017368	2031011289	Vehicle No	JQX 7306	JSX 8928	BNS 2659	Nett Weight (Kgs)	31,410	34,370	42,240	Complied
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Criterion / Indicator		Assessment Findings	Compliance
		Verified records of sales, delivery or transportation of FFB, PK and CPO. This record being maintained, and the documents are kept by the both site (HQ and mill) and estates on FFB.	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -	<p>Gomali Palm Oil Mill list of permits/licenses being monitored and updated in Evaluation of License and Permits form, Rev No:03 dated 20/05/2022. at Gomali Palm Oil Mill as follows: -</p> <ul style="list-style-type: none"> • MPOB License; License Number: 500117204000; License Validity Period: 01/02/2022 – 31/01/2023; Possessing Capacity: 540,000 mt FFB a year. • Certificate of fitness of Air Compressor, PMT – JH/28726, PMT – JH/1733, PMT-JH/1732, PMT-JH-1730 AND PMT-JH/15930, expired on 05/08/2022 • Fire Certificate; Certificate Number: JBPM: JH/7/232/2020; License Validity Period: 31/05/2020 – 30/05/2021. The mill has applied for certificate renewal on 06/05/2021 and still pending approval. • DOE Compliance Schedule; License Number: 004713; License Validity Period: 01/07/2021 – 30/06/2022. • BAKAJ Water Extraction License; License Number: 20kg-BAKAJ/334/300/5/6/8/8; Water Extraction Limit: 4008³/ day, expired on 31/12/2022. • Jabatan Tenaga Kerja – Permit Kebenaran Menggunakan Bekalan Air Persendirian, Ref: JTK NJ/6(1)(a)/0017 	Major Non-Conformance

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> • SPAN License for extracting water, Ref: SPAN/EKS/(PT)/800-4(1)/14/09, expired on 14/01/2023. • Permit Barang Kawalan Berjadual; Reference Number: JH(SGT)0136/07 PSK; Description: Diesel; Storage Capacity: 32,000 liters. License Validity Period: 08/07/2020 – 07/07/2021 • Permit for working more than 104 hours overtime in a month, Ref: BHG PU/9/134 jld 41(15) expired on 31/08/2023 • Permit for women working after 10.00pm, Ref: BHG PU/9/135 jld 17(3) dated 01/01/2019. • Permit for storing Diesel, Supply Control Act 1961 (Yearly Renewal), Ref : JH(SGT)0136/07 PSK Serial No : J 006060, Expired on 16/07/2022. • Electricity Supply License from Suruhanjaya Tenaga, Serial No ; 135718, expired on 15/01/2030. • Certificate of fitness for 57 fire extinguishers, expired on 21/12/2022 • Calibration of weighing machine by Metrology Corporation Malaysia Sdn Bhd, Ref: 103250356, 083750125 and 132050111 expired on 03/08/2022. <p>Evidence of compliance to applicable local, state, national and ratified international laws and regulations was not effectively implemented. The mill has conducted audiometry test for 2021 on 08 - 14/07/2021 at Segamat Clinic for 117 of its workers. Based on the results provided by the clinic, 52 workers were classified under Standard Threshold Shift and stated to be retests within 3 months (90 Days). Nevertheless, the mill conducted the retest on 03 -</p>	

Criterion / Indicator		Assessment Findings	Compliance
		22/01/2022. The retest has exceeded 82 days (172 days) from the 3 months supposed time frame. Thus, Major NC was raised.	
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	Gomali Palm Oil Mill has established and updated list of applicable laws and regulations that are applicable for the Mill. The legal register is prepared by Sustainability Unit (SU) Department. Verified the document 'list of revision' which includes the following: a) Workers' Minimum Standards of Housing and Amenities Regulations 1990 – Amendment dated 06/03/2021. b) Emergency (Prevention and Control of Infectious Diseases) (Amendment) Ordinance 2021- new section 22(A) regarding offences by body corporate dated 06/03/2021. c) "Pengecualian Daripada Sekatan Kerja malam Bagi Pekerja-Pekerja Wanita Di Bawah Seksyen 34 Akta kerja 1955" from Jabatan Tenaga Kerja Semenanjung Malaysia dated 02/01/2019 with reference number BHG PU/9/135 Jld 17 (3). d) "Had lebih Masa Di Bawah Seksyen 60A9(4)(a) Akta Kerja 1955, 130 Jam" from Jabatan Tenaga Kerja Semenanjung Malaysia dated 13/08/2021 with reference number BHG. PU/9/134 Jld 41 (15).	Complied
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Document titled Mechanism for Tracking Changes in Law; revised on 30/01/2020 was available for verification. IOI Sustainability Unit Team will update the legal register if any new regulation or if there is amendment in the legal and will distribute it to the mill. The changes in law are monitored via methods as below: 1. Subscribed to Lexis-Nexis Advance Malaysia. 2. News release through printed and online newspaper	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Law change tracked by book publisher (MDC Book Publications) and Federal Government Gazette.</p> <p>4. Circulars from relevant associations. e.g. MPOA, MPOB, MAPA, SOCSO, EPF, DOE, DOSH Headquarters etc.</p> <p>The sustainability team then issues the changes to all operating units to update existing records. Then the mill management implements applicable changes in law accordingly.</p> <p>The sustainability team monitors the implementation/updating of information via RSPO, MSPO & ISCC Internal Audits.</p>	
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>Gomali Palm Oil Mill has appointed Mr. Fernandez Samy Francis as Legal Liaison Officer as the person responsible for all safety and health issues within the operating unit dated 01/09/2021.</p>	Complied
Criterion 4.3.2 – Lands use rights			
4.3.2.1	<p>The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>Communities surrounding Gomali Palm Oil Mill can move freely without any issues or problems. Verified during site inspection that no such limitations had occurred.</p>	Complied
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land.</p> <p>- Major compliance -</p>	<p>Gomali Palm Oil Mill is located within the Paya Lang Estate compound and the quit rent is paid by the estate management.</p>	Complied
4.3.2.3	<p>Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Gomali Palm Oil Mill resides under the land title of Paya Lang Estate. Legal land title was available and verified during the audit. The boundary to the estate is demarcated with fencing all along the perimeters to indicate the mill area.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	Gomali Palm Oil Mill is located within the Paya Lang Estate compound therefore there are no disputes.	Complied
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	Not applicable as the lands are titled lands which are not encumbered by customary rights.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Appropriate landscape maps with latitude & longitudes showing the legal boundary and neighboring / surrounding areas of the estates were available and maintained. The lands at Gomali Grouping are legally owned or leased by IOI Group and it is verified that there were no other users or affected parties in the land areas.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable as the titled lands are not encumbered by customary rights.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			

Criterion / Indicator		Assessment Findings	Compliance
4.4.1.1	<p>Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Social Impact Assessment, Management Action Plans and Continuous Improvement Plan (2020-2025) for the Gomali Palm Oil Mill latest review on May 2022.</p> <p>The SIA contains inputs from external and internal stakeholders' consultation. Gomali Palm Oil Mill conducted external stakeholder meeting on March 2022 via face to face meeting, via letter and email due to COVID-19 restrictions. Monitoring records were retained and made available as evidence that actions had been taken.</p> <p>Social Management Plan has been reviewed on May 2022 for Gomali Palm Oil Mill. The management plan covered on:</p> <ul style="list-style-type: none"> • Existence of foreign labour forces • Coexisting neighboring local communities • Infrastructure and facilities • Safety and security • Local social development needs • Annual social impact management plan. 	Complied
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>The management had established the following grievances SOP/guideline:</p> <ul style="list-style-type: none"> • Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020 • Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. Guidelines for Implementation Women and Empowerment Committee (WEC) Doc Ref: IOI/G/SE/001 Rev no: 01, issue date: 17/02/2020 Appendix B: Internal Grievances Standard of Procedure. SIA (8.5 Grievance Procedure) 	
4.4.2.2	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Social Liaison Officers who will investigate the matter and resolve with the affected parties. Furthermore, the process requires the complaint and grievance to be resolved within 24 hours (acknowledge), 30 working days (investigate) and 10 working days (meet up). No complaints related to sexual harassment received so far, but the procedures stated such issues will be handled with the utmost privacy and confidentiality by the GCC. Verified that there no instances of any serious disputes.</p> <p>The system to keep parties to a grievance informed of its progress, including against agreed timeframe and the outcome was not effective and communicated to relevant stakeholders. Based on interview with NUPW head and other JCC representatives, they have a few complaints which commonly shared between estate and mill. Issues related to road condition and repairs, waste handling and road safety were highlighted. These issues were trailed further in the complaints/green book and JCC's 2022 meeting minutes. None of the said issues recorded hence progress, agreed time frame and</p>	Minor Non-Conformance

Criterion / Indicator		Assessment Findings	Compliance
		outcome was not available for verification. Thus, Minor NC was raised.	
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	Employees and affected stakeholders can make complaints by recording in the Complaints & Grievance Book kept at the Estate offices. Sample of last complaint reviewed: <ul style="list-style-type: none"> Complaint record dated 15/04/2021 by workers was verified, issue: Broken pipe, the management has taken action on this issue on 17/04/2021. Complaint record dated 27/10/2020 by workers was verified, issue: nuisance issue by fertilizer bag, the management has taken action on this issue on 05/11/2020. 	Complied
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	The Management informed the workers and surrounding communities at the internal and external Stakeholders consultations regarding them complaint/grievance procedure and feedback mechanism. External stakeholders' consultation with the local communities and employees. Participation of external stakeholders were verified, including participants from contractors, suppliers, government agencies, police, neighbouring estate, etc. The presentation during the stakeholder consultation was reviewed and confirm that such briefing was provided during the stakeholder consultation meeting. The complaint and grievances can be submitted through the following channels established by the POM and estates are: <ul style="list-style-type: none"> In the Complaint/Grievance book located at the respective mill or estate office. Email: grievance@ioigroup.com Telephone: 603-8947 XXXX 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		In writing to, IOI Corporation Bhd: Attention to Sustainability Department (Grievance Coordinator).	
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	The Complaint and Grievance Books that recorded the nature of complaints and the resolutions had been maintained and available for the past 3 years.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	Main contribution of the mill to the local development was demonstrated in the provision of facilities and monetary contributions, where feasible. The contribution provided from Gomali Palm Oil Mill are: <ul style="list-style-type: none"> • Safety campaign program dated 29/12/2021 to community • Donation of fertile soil to SJKC Central Site dated 09/05/2022 • Food pack for Hari Raya Festival dated 29/04/2022 	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	IOI Plantation have established the Occupational Safety, Health and Hygiene Policy signed by the Plantation Director, Mr. N B Sudhakaran on March 2022. The policy has been communicated to the workers through morning briefing and displayed at various notice boards. The Communication of the Occupational Safety, Health and Hygiene Policy was conducted on 03/02/2022 and 21/03/2022 to all mill workers.	Complied
4.4.4.2	The occupational safety and health plan should cover the following:	Safety and Health Management Plan was established by Gomali Palm Oil Mill from July 2020 until June 2025. The latest reviewed	Complied

Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements. g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept 	<p>was on 26/04/2022. The Safety and Health Plan covered the implementation among others as below:</p> <ul style="list-style-type: none"> a) IOI Plantation have established the Occupational Safety, Health and Hygiene Policy signed by the Plantation Director, Mr. N B Sudhakaran on March 2022. b) Risk assessment was conducted through HIRARC based on the severity and the likelihood. HIRARC is consist of hazard identification (type of work activity, hazard & effect), Risk analysis (Existing risk control, likelihood, severity & risk) & Risk Control (Recommended control measures & PIC appointed are Staff or Executive). <p>HIRARC being reviewed on periodical basis or if any occurrence of accidents. HIRARC sighted for the 41 work operations and reviewed on 16/02/2022</p> <p>Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Gomali Palm Oil Mill was conducted on 24/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/021) was available for verification.</p> <p>Medical Surveillance was conducted for 62 mill workers on 08/04/2022 to 20/04/2022 as per OSHA-USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 039/OHD/2022) stated that all 62 workers screened, passed the medical surveillance program and were fit to work.</p>	

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Criterion / Indicator	Assessment Findings	Compliance
<p>ant the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the mill. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/03/04/125) on 22/05/2021 & 25/05/2021. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/21/00523) was available for verification.</p> <p>Audiometric Medical Examination and review of Abnormal Audiograms was conducted for 117 mill workers identified to be exposed to excessive noise as recommended in the NRA at Klinik Segamat from 08/07/2021 to 14/07/2021. The results indicated that 12 workers with hearing impairment and 52 workers with Standard Threshold Shift.</p> <p>Retest on Audiometric Medical Examination was conducted for 51 mill workers at Klinik Segamat from 03/01/2022 to 22/01/2022. The report (Report No. 01/MEA/2022) was available for verification.</p> <p>c) IOI Gomali Palm Oil Mill has established training programs for employees exposed to chemicals as below: -</p> <ul style="list-style-type: none"> - SOP Chemical Store Management – June 2022 - SOP Chemical Handling & SDS – June 2022 <p>d) Mill has provided appropriate PPE for all workers in their operations. Person in-charge of in issuing PPE is the Storekeeper. PPE Issuance and replacement being record in the each of the worker’s personal file. Sample taken as below: -</p> <ol style="list-style-type: none"> 1. Employee No: IPDP/101/0117/26092 2. Employee No: IPDP/101/0105/26131 	

Criterion / Indicator	Assessment Findings	Compliance
	<p>e) Standard Operating Procedures for Handling of Chemicals were available in several documents such as: - Prosedur Pengoperasian Dan Keselamatan IOI Group Palm Oil Mill; Bab 17: Pengendalian Bahan Kimia; Issue Date: 02; Date: 01/08/2018.</p> <p>f) The Mill Manager Mr. Kesavan Manohar has been appointed as the Safety & Health Chairman for Gomali Palm Oil Mill as stated in the appointment letter dated 12/04/2022 undersigned by the Mill Senior Manager, En.Chai Tian siang</p> <p>g) IOI Gomali Palm Oil Mill conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report, mill security, safety compliance by contractors, workplace inspection, legal compliance, safety and health trainings.</p> <p>Sighted the latest OSH Meeting Minutes dated as follows:</p> <ul style="list-style-type: none"> • Year 2022 – 20/01/2022 • Year 2021 – 05/01/2021, 21/04/2021, 19/07/2021 and 16/10/2021. <p>h) Emergency Response Plan Flow Charts were available to address emergencies such as Accident and Dangerous Occurrence, Physical Injury, Chemical Spillage, Vehicle Accident, Fire Outbreak, Major Spillage, Chemical Poisoning & Prevention of COVID-19 Infection at the mill. The mill has established Emergency Response Team lead by the Mill Manager. The ERT chart and Fire Extinguisher Map were available for verification.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>i) First aiders were stationed at all workstation/operations at the mill. The first aiders were responsible for first aid box at each workstation/operation assigned to them by the management. The first aid boxes are frequently replenished with to replace used items and expired items. The first aid box holders were regularly trained on usage and the latest training records were available for verification dated 08/01/2022.</p> <p>j) Records of accidents were maintained by the mill and updated to the HQ on a monthly basis. Accidents that occur are also discussed in the quarterly held JKPP Meetings. The mill management has submitted the JKPP 8 form for the year ending 2021 to the Department of Safety & Health on 23/01/2022, Reference No: JKPP8/85760/2021. There was a total of 1 major and 10 minor accident cases reported for the year with a loss of 61 days.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.</p> <p>- Major compliance -</p>	<p>The management had established the "Group Sustainable Palm Oil Policy" in Oct 2020 signed by Group Managing Director & CEO, Dato' Lee Yeow Chor which covered the necessary aspects of human rights related issues. This policy can be accessed at IOI Group's website link https://www.ioigroup.com/Content/S/S_Enquiries</p> <p>There also policy on Equal Opportunity Employment & Freedom of Association Policies dated Oct 2017. The Policy Training has been conducted at the Mill dated 21/03/2022 attended by workers and staff trained by Mr Fernandez. Refer Training material Companies Policies Training.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.2 The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>The policy was last reviewed on October 2017 and signed by Mr. N.B Sudhakaran, Plantation Director. Employment records showed that this policy had been implemented and maintained. The management had established the Equal Opportunity Employment & Freedom of Association Policies where the commitments included:</p> <ol style="list-style-type: none"> 1. In line with ILO Core Conventions. 2. All workers will receive equal treatment 3. The company respect freedom of association and collective bargaining as part of our commitment to support the fair and equitable treatment of our workers; 4. The workers have the right to join or form trade unions of their own choosing. 5. Trade unions have access to the company estates and will not interfere with the organizing of activities of workers. 6. The freedom of association shall be instituted according and within the Trade Union Act 1959, Industrial Relations Act 1967 and Immigration Act 1956/63 7. The workers can submit their grievances through the Employees Consultative Committee (ECC). 8. The purpose of these policies is to ensure that workers of the company is recruited and provided an environment which is free from unlawful discrimination, harassment or victimization and that we are implementing the Group’s commitment to equal opportunities, freedom of association and collective bargaining at all times. 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		The Policy Training has been conducted at the Mill dated 21/03/2022 attended by workers and staff trained by Mr Fernandez. Refer Training material Companies Policies Training.	
4.4.5.3	<p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Documentation and conditions of pay for foreign workers hired in the mill was available. Employment agreement with foreign workers, who are Indian, Bangladesh, Nepalese and Indonesian, stated all statutory fringe benefits and eligible incentives, e.g. working hours, overtime, leave and medical benefits, maternity leave for women, insurance coverage, deductions, resignation notice period, company rules. Company procedures require the employment contract to be explained by management to potential migrant workers before contracts are signed. Pay slips available for verification showed the workers were able to earn descent living wages that meet the Minimum Wage Order 2020. For those workers employed before the Minimum Wage Order 2020, New/Amended Terms and Conditions of Employment Contract was signed by the workers on the new Minimum Wage Order 2020. Sampled the pay slip for the month of Sept 2021, Dec 2021 and Apr 2022 for the workers with employee ID as per below: -</p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0116/26120 2. Employee ID: 1PDP/IOI/0215/26073 3. Employee ID: 1PDP/IOI/0512/26086 4. Employee ID: 1PDP/IOI/1116/26036 5. Employee ID: 1PDP/IOI/0719/26011 6. Employee ID: 1PDP/IOI/1019/26097 7. Employee ID: 1PDP/IOI/0422/33007 8. Employee ID: 1PDP/IOI/0794/26014 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		9. Employee ID: 1PDP/IOI/1220/27058 10. Employee ID: 1PDP/IOI/0207/26076	
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee. - Minor compliance -	Verified sample of contractor records. Refer contract agreement for Kausila Enterprise dated 01/12/2021 with reference contract number GMM/002-20/21 for Grasscutting at Ponding Area, KGA Pump House and Slope Behind Workshop. Other contract was agreement for Mr Tiruvalar Ramasamy a/l Rajoo dated 29/10/2021 for Disposal of Mill Palm Waste. Refer employment record for Kausila Enterprise: Mr Loganathan a/l Kathan NRIC 731110-XX-XXXX. Verified contract agreement and payslip month were in line with law and regulations. Payslip month of Nov 2021 and Dec 2021 were verified.	Complied
4.4.5.5	The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The management maintained a master-list of employees that recorded the employee identification number, full names, identification number or passport number, gender, date of birth, age, date joined, and job assignment. A brief description of the work that the foreign workers will be performing is written into the Offer of Employment as the Mill Worker. Full job descriptions are documented for senior positions, such as Managers, Social Liaison Officer, and Safety & Health Officer with official appointment letter etc.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. - Major compliance -	The management has provided employment contract in native languages for India, Bangladesh, Indonesia and the terms of employment are clearly specified in the contracts, which included position offered, period of employment, salary, overtime rate, rest days every sixth day, rate of pay when working on rest days, days and hours of work, approved deductions, termination of employment, holiday pay, rate of pay when working on holidays,	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>leave pay, sick leave, passage expenses, expatriations of remains and burial arrangement and insurance.</p> <p>Employment Contracts were verified for workers with employee ID as below: -</p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0116/26120 2. Employee ID: 1PDP/IOI/0215/26073 3. Employee ID: 1PDP/IOI/0512/26086 4. Employee ID: 1PDP/IOI/1116/26036 5. Employee ID: 1PDP/IOI/0719/26011 6. Employee ID: 1PDP/IOI/1019/26097 7. Employee ID: 1PDP/IOI/0422/33007 8. Employee ID: 1PDP/IOI/0794/26014 9. Employee ID: 1PDP/IOI/1220/27058 10. Employee ID: 1PDP/IOI/0207/26076 	
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.</p> <p>- Major compliance -</p>	<p>Gomali Palm Oil Mill, Biometric Recording system was used to record the daily working hours and overtime of each worker.</p> <p>Verification of Overtime Record for the month of Sept 2021, Dec 2021 and Apr 2022 for the workers with employee ID as per below:</p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0116/26120 2. Employee ID: 1PDP/IOI/0215/26073 3. Employee ID: 1PDP/IOI/0512/26086 4. Employee ID: 1PDP/IOI/1116/26036 5. Employee ID: 1PDP/IOI/0719/26011 6. Employee ID: 1PDP/IOI/1019/26097 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		7. Employee ID: 1PDP/IOI/0422/33007 8. Employee ID: 1PDP/IOI/0794/26014 9. Employee ID: 1PDP/IOI/1220/27058 10. Employee ID: 1PDP/IOI/0207/26076	
4.4.5.8	<p>The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable.</p> <p>- Major compliance -</p>	<p>The working hours of the employees and overtime rates are specified in the employment contract i.e. 8 hours per day and overtime rates are in accordance with the Employment Act 1955. Sample of employees as per 4.4.5.7.</p>	Complied
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, holiday pay, working on rest days and any other special day, when applicable, are also shown on the pay slips.</p> <p>Training on the pay slip and briefing on the deduction including the calculation is provided during induction and refresher training is conducted annually. Briefing is conducted using a nominated translator from the workers themselves. Training material was reviewed and noted to be adequate. Assessment is also conducted to ensure the workers understand the briefing.</p>	Complied
4.4.5.10	<p>Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings.</p> <p>- Minor compliance -</p>	<p>The workers are offered incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and minimal charge for electricity supply. Under the Minimum Wages & Leave Pay Policies, the management as part of the KPIs for Mill Manager, must take pro-active measures to increase the workers' productivity, with target earnings of at least 20% more than the minimum wage for each worker during normal working hours (daily spread over period of ten hours). Local</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		workers are provided with free education facilities (government school, free childcare, and medical services to their dependents).	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	The management has provided adequate amenities to their local and foreign workers as well the grouping has provided adequate housing, water supplies, medical, educational, and public amenities. Workers are provided free living quarters constructed of permanent materials that have living rooms, bedrooms, kitchen, and toilets. All the houses are supplied with treated water and electricity. The workers are provided with medical, educational, and public amenities as the Workers’ Minimum Standard of Housing and Amenities Act 1990 (Act 446). The management also conducted the weekly Line site Inspection to ensure the living quarters are in good condition. Latest inspection record was on 10/05/2022.	Complied
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	IOI Plantation has established the Policy on Harassment at Workplace, last reviewed on June 2018 and undersigned by N.B Sudhakaran, Plantation Director. The management also establish SOPs and guidelines for woman in estate as per below: - 1. Women and Empowerment Committee; Doc Ref: IOI/G/SE/001; Rev: 1; Dated 17/02/2020. 2. Guidelines on Reproductive Health, Doc Ref: IOI/G/SE/001; Rev: 02; Dated 05/10/2020. 3. Guidelines for Handling Harassment at Workplace; Doc Ref: IOI/G/SE/004; Rev 02; Dated 26/11/2020. Gender Committee Meetings are conducted quarterly in the mill. The latest meeting recorded was on 19/05/2021. No issue raised in the minute meeting as per verification.	Complied

Criterion / Indicator		Assessment Findings	Compliance																
4.4.5.13	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	The policy provides the definition adopted by the management based on UN definition on harassment and sexual harassment. Grievance channels are in place such as Grievance Hotline, Employee Consultative Council (ECC), Joint Consultative Council (JCC), Woman and Empowerment Committee (WEC as per below record. JCC meeting at Gomali Palm Oil Mill was conducted latest on 05/04/2022 and WEC meeting was conducted latest on 12/05/2022. The Meeting Minutes was available for verification.	Complied																
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - Major compliance -	IOI Group has developed and implemented Sustainability Palm Oil Policy dated March 2018 where the company eliminates child labour in the company. Reviewed of the name list of workers found that the workers recruited with minimum age of 18 years old.	Complied																
Criterion 4.4.6: Training and competency																			
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance -	The Mill has a comprehensive annual training plan for its staff and workers, and this was sighted in the training records. The training conducted for 2022 as follow: - <table border="1" data-bbox="1086 1077 1870 1321"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1. Waste Segregation</td> <td>28/03/2022 & 06/04/2022</td> </tr> <tr> <td>2. Oil Trap Maintenance</td> <td>14/05/2022</td> </tr> <tr> <td>3. Critical Control Point</td> <td>13/05/2022</td> </tr> <tr> <td>4. Contractor training</td> <td>14/03/2022</td> </tr> <tr> <td>5. Disposal of Schedule Waste</td> <td>13/04/2022</td> </tr> <tr> <td>6. Company Policies and Guideline</td> <td>03/02/2022 & 21/03/2022</td> </tr> <tr> <td>7. Home Hygiene and Cleanliness</td> <td>03/02/2022 & 21/03/2022</td> </tr> </tbody> </table>	Training	Date	1. Waste Segregation	28/03/2022 & 06/04/2022	2. Oil Trap Maintenance	14/05/2022	3. Critical Control Point	13/05/2022	4. Contractor training	14/03/2022	5. Disposal of Schedule Waste	13/04/2022	6. Company Policies and Guideline	03/02/2022 & 21/03/2022	7. Home Hygiene and Cleanliness	03/02/2022 & 21/03/2022	Complied
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4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in	Yearly training plan is created based on Training Needs Analysis for workers involved in the operations. Sighted the Training Need	Complied																

Criterion / Indicator		Assessment Findings	Compliance
	order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	Analysis of all workers, staffs and Management which are based on their competencies and job description.	
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance -	All workers involved in the operations have been adequately trained in safe working practice. The estate has a comprehensive annual training plan for its staffs and workers and this was sighted in the training records file for each staff and workers. The training plan for 2022 was sighted. Trainings conducted were recorded in the various trainings record and completed with attendance records, training materials and photographs of the training.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	IOI Plantation have established the Sustainability Palm Oil Policy signed by the GMD and CEO, Dato Lee Yeow Chor, revised on October 2020. The policy states the Environmental Management and the commitment of the organisation towards protecting the environment. The policy has been communicated to the workers through morning briefing and displayed at various notice boards. The Communication of the Sustainability Palm Oil Policy was conducted on 03/02/2022 and 21/03/2022 to all mill workers.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations - Major compliance -	Gomali Palm Oil Mill have established an Environmental Management Plan reviewed on May 2022. The Environmental Management Plan consist of the following. 1. Waste Management Plan & Reduction Plan 2. Continuous Improvement Plan	Complied

Criterion / Indicator		Assessment Findings	Compliance															
		<p>IOI Plantation have established the Sustainability Palm Oil Policy signed by the GMD and CEO, Dato Lee Yeow Chor, revised on October 2020. The policy states the Environmental Management and the commitment of the organisation towards protecting the environment.</p> <p>Gomali Palm Oil Mill have also established Environmental Aspect & Impact Assessment (EAIA) for period May 2022 until April 2027 which covers 22 mill activities and operations. The EAIA was reviewed on 20/05/2022 and was available for verification for the mill.</p>																
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>Sighted, Environmental Aspect & Impact Assessment (EAIA) for the year 2022 has been developed and reviewed on 20/05/2022. The mitigation on the negative impacts and to promote the positive one being recorded under Environmental Management Plan. Sample taken as follows: -</p> <table border="1"> <thead> <tr> <th>Area</th> <th>Activity</th> <th>Aspect</th> <th>Impact</th> <th>Mitigation</th> </tr> </thead> <tbody> <tr> <td>Workshop</td> <td>Repairing machine</td> <td>Scheduled waste spillage</td> <td>Water Pollution</td> <td>To conduct training to workshop attendant. To dispose scheduled waste as per EQA.</td> </tr> <tr> <td>Lubricant store</td> <td>Petroleum, Oil and Lubricant (POL) handling during intake and issue</td> <td>POL Spillage</td> <td>Water and land pollution</td> <td>To provide spill kits and secondary containment for all transferring utensil. To bund up the POL store and construct a sump.</td> </tr> </tbody> </table>	Area	Activity	Aspect	Impact	Mitigation	Workshop	Repairing machine	Scheduled waste spillage	Water Pollution	To conduct training to workshop attendant. To dispose scheduled waste as per EQA.	Lubricant store	Petroleum, Oil and Lubricant (POL) handling during intake and issue	POL Spillage	Water and land pollution	To provide spill kits and secondary containment for all transferring utensil. To bund up the POL store and construct a sump.	Complied
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Criterion / Indicator		Assessment Findings				Compliance																
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Programme to promote positive impacts on environment was verified through Environmental Management Plan. Among the programmes to promote positive impacts planned for year 2022 are as below: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Section</th> <th>Objective</th> <th>Plan</th> <th>Timeline</th> </tr> </thead> <tbody> <tr> <td>Biogas plant</td> <td>to fully utilize excessive biogas from biogas plant</td> <td>Installation of gas burner at Mechmar boiler and Empire boiler</td> <td>Dec 2022</td> </tr> <tr> <td>Effluent Station</td> <td>To fully utilized treated POME for land application</td> <td>To upgrade existing furrow system with estimate additional 2000 units</td> <td>Dec 2022</td> </tr> <tr> <td>Sterilizer Station</td> <td>To collect the rainwater for cleaning purpose</td> <td>To install rainwater collection tank</td> <td>April 2023</td> </tr> </tbody> </table>				Section	Objective	Plan	Timeline	Biogas plant	to fully utilize excessive biogas from biogas plant	Installation of gas burner at Mechmar boiler and Empire boiler	Dec 2022	Effluent Station	To fully utilized treated POME for land application	To upgrade existing furrow system with estimate additional 2000 units	Dec 2022	Sterilizer Station	To collect the rainwater for cleaning purpose	To install rainwater collection tank	April 2023	Complied
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4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	An Environmental training program is available in Training Plan updated on a yearly basis. Sample taken as below: - <ol style="list-style-type: none"> 1. Oil trap Maintenance training dated 14/05/2022 by Mr. Kor Chern Hua attended by 5 mill personnel. 2. Wildlife and waste segregation training dated 06/04/2022 by Mr. Kor Chern Hua attended by 12 mill personnel. 				Complied																
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	Gomali Palm Oil Mill discussed environmental related issues in the Environmental Performance and Monitoring Committee Meeting that are conducted on a quarterly basis. The latest meeting was on 24/03/2022 chaired by Mill Manager, Mr. Kesavan Manohar.				Complied																

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Criterion 4.5.2: Efficiency of energy use and use of renewable energy																											
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period - Major compliance -	<p>Monthly record on energy consumption for non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control future improvement. Following is the data for diesel, water and electricity usage 2021 record at Mill: -</p> <p>1. Diesel</p> <table border="1"> <thead> <tr> <th>Year</th> <th>FFB (Mt)</th> <th>Lt</th> <th>Lt / Mt FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>381,016.00</td> <td>155,090.00</td> <td>0.41</td> </tr> </tbody> </table> <p>2. Electricity</p> <table border="1"> <thead> <tr> <th>Year</th> <th>FFB (Mt)</th> <th>Kwh</th> <th>Kwh / Mt FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>381,016.00</td> <td>5,738,717.00</td> <td>15.06</td> </tr> </tbody> </table> <p>c. Water</p> <table border="1"> <thead> <tr> <th>Year</th> <th>FFB (Mt)</th> <th>m3</th> <th>m3 / Mt FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>381,016.00</td> <td>226,202.00</td> <td>0.59</td> </tr> </tbody> </table>	Year	FFB (Mt)	Lt	Lt / Mt FFB	2021	381,016.00	155,090.00	0.41	Year	FFB (Mt)	Kwh	Kwh / Mt FFB	2021	381,016.00	5,738,717.00	15.06	Year	FFB (Mt)	m3	m3 / Mt FFB	2021	381,016.00	226,202.00	0.59	Complied
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4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The projection consumption of diesel for the Mill has been documented on annual basis based on the Financial Year Budget with the latest available is for FY2022.	Complied																								
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	<p>The mill uses fiber and shell as the source of firepower for the boiler start-up. The use of for the year 2021 is stated below:</p> <table border="1"> <thead> <tr> <th>Fibre</th> <th>Shell</th> <th>Fibre + Shell</th> <th>Crude Palm Oil</th> <th>Fibre & Shell / CPO (Mt)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Fibre	Shell	Fibre + Shell	Crude Palm Oil	Fibre & Shell / CPO (Mt)						Complied														
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		32,627 Mt	18,421 Mt	51,048 Mt	60,886 Mt	0.84													
Criterion 4.5.3: Waste management and disposal																			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Gomali Palm Oil Mill have identified all waste products and sources of pollution in Waste Management and Reduction Plan. Among the Waste Management and Reduction Plan sampled were as follows: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Location</th> <th style="width: 50%;">Source</th> </tr> </thead> <tbody> <tr> <td>Palm Oil Mill Effluent</td> <td>Waste water from mill process</td> </tr> <tr> <td>Chemical store</td> <td>Chemical Spillage, Empty Chemical Containers & Used Rags</td> </tr> <tr> <td>Boiler and Gen set</td> <td>Diesel spillage, Solid waste</td> </tr> <tr> <td>Scheduled Waste Store</td> <td>Waste engine and hydraulic oil, Nickel batteries, Electrical waste, Used welding rods</td> </tr> <tr> <td>Linesite</td> <td>Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage</td> </tr> </tbody> </table>					Location	Source	Palm Oil Mill Effluent	Waste water from mill process	Chemical store	Chemical Spillage, Empty Chemical Containers & Used Rags	Boiler and Gen set	Diesel spillage, Solid waste	Scheduled Waste Store	Waste engine and hydraulic oil, Nickel batteries, Electrical waste, Used welding rods	Linesite	Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage	Complied
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4.5.3.2	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. - Major compliance -	a) Gomali Palm Oil Mill have established the Waste Management Plan incorporated in the Environmental Management Plan reviewed on May 2022. Listed below the waste that have identified and monitoring process at mill. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Waste products / pollutants</th> <th style="width: 15%;">Waste Generation</th> <th style="width: 15%;">Action Plans & Monitoring</th> <th style="width: 15%;">Document to be review</th> <th style="width: 15%;">Management review, comments, time bound</th> </tr> </thead> <tbody> <tr> <td>Diesel Spillage</td> <td>Spillage of diesel from gen set</td> <td>To ensure machinery is bunded and diesel containers are placed on</td> <td>Oil trap checklist</td> <td>On going</td> </tr> </tbody> </table>					Waste products / pollutants	Waste Generation	Action Plans & Monitoring	Document to be review	Management review, comments, time bound	Diesel Spillage	Spillage of diesel from gen set	To ensure machinery is bunded and diesel containers are placed on	Oil trap checklist	On going	Major Non-Conformance		
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				secondary containers to prevent spillage.												
		Oil Spillage	Spillage of oil during CPO dispatch	Surveillance and maintenance of oil dispatch to be performed regularly. Check tanker and barges compartment for any leakages.	Oil trap Checklist	On going										
		<p>b) Improving on the efficiency and recycling mill potential by-products into value-added products are as follows: -</p> <table border="1"> <thead> <tr> <th>Waste products / pollutants</th> <th>Waste Generation</th> <th>Action Plans & Monitoring</th> </tr> </thead> <tbody> <tr> <td>POME</td> <td>Waste water from mill process</td> <td>To release POME through land discharge according to DOE specifications (BOD<2500 mg/l) & 360mt/day</td> </tr> <tr> <td>EFB, Fibre, Shell</td> <td>Process of FFB</td> <td>Daily usage of fiber and shell to be monitored for milling.</td> </tr> </tbody> </table> <p>Waste Management Plan was not effectively demonstrated. During the visit to the Gomali Palm Oil Mill line site, it was found that scheduled waste items such as 2T Lubricant containers have been</p>					Waste products / pollutants	Waste Generation	Action Plans & Monitoring	POME	Waste water from mill process	To release POME through land discharge according to DOE specifications (BOD<2500 mg/l) & 360mt/day	EFB, Fibre, Shell	Process of FFB	Daily usage of fiber and shell to be monitored for milling.	
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Criterion / Indicator		Assessment Findings				Compliance															
		inappropriately disposed into the field areas surrounding the housing complex. It was not in line with Waste Management and Reduction Plan dated May 2022. Thus, Major NC was raised.																			
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p> <p>a) Occupational Safety & Health Management System: Prosedur Kerja Selamat Penyimpanan dan Pengurusan Stor Bahan Kimia, dated 06/01/2020, Rev No: 5, Doc Reference: IOI-OSH 3.2.2.</p> <p>b) Occupational Safety & Health Management System: Scheduled Waste Procedures, dated 22/05/2020, Rev No: 1, Doc Reference: IOI-OSH 3.2.2.</p> <p>c) Occupational Safety & Health Management System: Pengurusan Bekas Bahan Kimia Kosong, dated 06/01/2020, Rev No: 3, Doc Reference: IOI-OSH 3.2.2.</p> <p>Sighted, Gomali Palm Oil Mill disposed their Schedule Waste to the licensed contractor, Kualiti Alam Sdn Bhd within the Regulation timeframe of 180 days. The sample taken as follows: -</p> <table border="1"> <thead> <tr> <th>SW</th> <th>Recent Disposed</th> <th>Date Generated Prior To Dispose</th> <th>Previous Disposal</th> <th>Consignment Note & Contractor</th> </tr> </thead> <tbody> <tr> <td>104</td> <td>20/4/2022 – 0.0079 Mt</td> <td>30/12/2021</td> <td>11/10/2021 0.0225 Mt</td> <td>Kualiti Alam Sdn Bhd 20220413170U 115UPH</td> </tr> <tr> <td>409</td> <td>20/4/2022 – 0.0700 Mt</td> <td>30/12/2021</td> <td>11/10/2021 0.0849 Mt</td> <td>Kualiti Alam Sdn Bhd 202204131727 A8F9</td> </tr> </tbody> </table>				SW	Recent Disposed	Date Generated Prior To Dispose	Previous Disposal	Consignment Note & Contractor	104	20/4/2022 – 0.0079 Mt	30/12/2021	11/10/2021 0.0225 Mt	Kualiti Alam Sdn Bhd 20220413170U 115UPH	409	20/4/2022 – 0.0700 Mt	30/12/2021	11/10/2021 0.0849 Mt	Kualiti Alam Sdn Bhd 202204131727 A8F9	Complied
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Criterion / Indicator		Assessment Findings					Compliance												
		109	20/4/2022 - 0.0400 Mt	30/3/2021	11/10/2021 0.03 Mt	Kualiti Alam Sdn Bhd 2022041317BC UR3A													
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	Domestic waste for mill being managed by the Gomali Estate. The agreement for Rubbish Collector is between Gomali Estate and MS Mido Enterprise valid from 01/07/2021 until 30/06/2022. Domestic waste will be collected three times a month and disposed to the Municipal Dumping Site.					Complied												
Criterion 4.5.4: Reduction of pollution and emission																			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	<p>The assessment of polluting activities is identified and documented in the environmental impact assessment and management plan. From the EIA, it will be evaluated for the impact and any impact will be included in the management plan.</p> <p>Data on the level of Greenhouse gases (GHG) emissions are monitored and compiled on yearly basis through the GHG calculation methodology accepted for RSPO and ISCC GHG calculations and certifications which are analysed. As evidence, sighted the GHG Calculation for Gomali Palm Oil Mill year 2021 using GHG RSPO PalmGHG Calculator, V.3.0.1.</p> <p>Sampled the Stack Emission Monitoring for the Mill Boiler as below: Facility: Boiler 2 – Chimney No.2 (Date: 30/09/2021)</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th colspan="2">Results</th> <th>Limit Value</th> </tr> </thead> <tbody> <tr> <td>Date</td> <td>30/09/2021</td> <td>25/03/2022</td> <td></td> </tr> <tr> <td>Total Particulate Matter (mg/m³)</td> <td>116.0</td> <td>137.5</td> <td>150</td> </tr> </tbody> </table>					Parameter	Results		Limit Value	Date	30/09/2021	25/03/2022		Total Particulate Matter (mg/m ³)	116.0	137.5	150	Complied
Parameter	Results		Limit Value																
Date	30/09/2021	25/03/2022																	
Total Particulate Matter (mg/m ³)	116.0	137.5	150																

Criterion / Indicator		Assessment Findings				Compliance
		Sum of SO and SO ₃ expressed as NO ₃ (mg/m ³)	169.1	22.1	400	
		Sum of NO and NO ₂ expressed as NO ₂ (mg/m ³)	131.0	201.3	400	
		Dark Smoke	Ringelmann Chart No.1			
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Gomali Palm Oil Mill have established the Pollution Reduction Plan incorporated in the Waste Management and Reduction Plan reviewed on May 2022.				Complied
4.5.4.3	Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations. - Major compliance -	<p>Gomali Palm Oil Mill has license for discharge of POME through land application based on the Environmental Quality Act (Act 127) with BOD specification <2500 mg/L, Suspended solids ≤411mg/L, Oil and Grease ≤50 mg/L, Ammoniacal nitrogen <150mg/L, total nitrogen <200 mg/l and pH 5.0 - 9.0. This parameter is tested alternately by in-house lab and accredited lab and analyzed on weekly basis. There are 14 effluent ponds in Gomali Palm Oil Mill and the list of ponds, and their functions were available for verification. The monitoring of the Final Discharge point is done on a monthly basis. Samples are sent to NALCO Industrial Services Sdn Bhd for testing. Sampled the Results as below:</p> <ul style="list-style-type: none"> • Sample Number: 1876/22; Report Number: EF/0142/03/22; Date Sampled: 18/02/2022; The results indicated that all readings were well within the limits of discharge. • Sample Number: 2108/22; Report Number: EF/0142/05/21; Date Sampled: 24/03/2022; The results indicated that all readings were well within the limits of discharge 				Complied
Criterion 4.5.5: Natural water resources						

Criterion / Indicator		Assessment Findings				Compliance
<p>4.5.5.1</p> <p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p>	<p>Gomali Palm Oil Mill have established a Water Management Plan for the year 2022 dated 17/05/2022. The objective of the plan is: -</p> <ul style="list-style-type: none"> 1. To assess the water usage demand and sources 2. To ensure outgoing water have no negative impacts. 3. To promote ways to optimize water usage 4. To protect natural water courses <ul style="list-style-type: none"> a) Water usage is monitored on a monthly basis by the mill and the data has been provided under indicator 4.5.2.1. b) Water for consumption the workers is from Syarikat Air Johor. The Executives and staffs the water is treated by the mill at the Water treatment Plant. As stated in the JTK License, the mill monitors the water quality on a quarterly basis. Sighted the water sampling results as below: <ul style="list-style-type: none"> 1. Certificate for Analysis - Date of Sampling: 21/03/2022; Reference Number: SL/0322/0345; Laboratory: Spectro science Laboratories Sdn Bhd. The results indicated that all parameters were within the permitted range for Drinking Water Quality. c) The mill monitors the incoming and outgoing of the natural Stream near the mill. There were 4 sampling points available at the natural stream. The latest sampling was done on 12/04/2022 by Eurofins NM Laboratory Sdn Bhd and the Sampling Report (Report Number: AR-22-QB-001810-01) 					<p>Complied</p>
		Parameter	Results – River Point 1	Results – River Point 2	Limits	
		pH	7.1@ 24.0°C	6.7@ 23.8°C	5.5-9.0 @ <24.0°C	

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Criterion / Indicator		Assessment Findings				Compliance
		COD	8 mg/l	13 mg/l	<200mg/l	
		BOD	<LOQ	<LOQ	<50mg/l	
		Sus. Solid	10 mg/l	<LOQ	100 mg/l	
		Amm-N	<LOQ	<LOQ	20 mg/l	
		Nitrogen	<LOQ	<LOQ	50 mg/l	
		Oil& Grease	<LOQ	<LOQ	10 mg/l	
		Phosporus	<LOQ	<LOQ	10 mg/l	
4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations. - Major compliance -	Gomali Palm Oil Mill has license for discharge of POME through land application based on the Environmental Quality Act (Act 127). Sighted latest test by NALCO Industrial Services Sdn Bhd dated 28/03/2022, report number: EF/0142/05/22, Sampling Point at Irrigation Pond.				Complied
		Parameter	Results	DOE Limits		
		pH	8.42	5.0 -9.0		
		COD	1,129 mg/l	N/A		
		BOD	110 mg/l	2,500 mg/l		
		Sus. Solid	400 mg/l	400 mg/l		
		Amm-N	49.8 mg/l	150 mg/l		
		Tot N	53.8 mg/l	200 mg/l		
		Oil& Grease	<1 mg/l	50 mg/l		
		Total Solid	7,650 mg/l	N/A		
4.6 Principle 6: Best Practices						
Criterion 4.6.1: Mill Management						
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures (SOPs) in the form of written document for mill were documented and maintained. It covers procedures all operations relayed to the management of the mill.				Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The mill’s management process and operations are guided by the following documents:</p> <ol style="list-style-type: none"> 1. Group Standard Operating Procedures (StOP) for Palm Oil Mill Operations, 01/07/2017 2. Group Safe Operating Procedures (SaOP), 01/08/2012 3. Group Social Impact Assessment and Management Action Plans (Guidance Document) dated October 2001, latest revision. 4. Group Environmental Impact Assessment and Management Action Plans dated December 2007. 5. Internal Audit Report, Environmental and GMP dated 18/01/2022 6. Environmental Audit Finding Summary dated 18/05/2022 	
4.6.1.2	<p>All palm oil mills shall implement best practices. - Major compliance -</p>	<p>Mill has implemented Good Milling Practice (GMP) as per their own SOP’s. As evidence, the mill is operating in accordance to Jadual Pematuhan Peraturan Kualitii Alam Sekeliling. Sighted the following practice in the mill;</p> <ol style="list-style-type: none"> a. Quarterly Return form (First schedule Regulation 10 (2) submitted on 12/04/2022 b. Record of Continuous Emission Monitoring System CEMS for month of May 2022. <p>Boundary Noise Monitoring Report conducted on 25/05/2021 & 26/05/2021 by Etosh Consult & Engineering Plt. Noise limit at this point does not exceed 65DbA Leq and 55DbA Leq at the mill real boundary during day and nighttime.</p>	Complied
<p>Criterion 4.6.2: Economic and financial viability plan</p>			

Criterion / Indicator		Assessment Findings	Compliance
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	The 5 Year Business Plan was established for IOI Gomali Palm Oil Mill for a period of FY2021/2022 until FY2025/2026. The Business Plan is reviewed on a yearly basis and covering Crop Projection, Mill Capacity and Projection and detailed expenditure costs.	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	The mill exercises transparent and fair pricing dealing. All the pricing mechanism for the products and other services are upon approval from IOI HQ, Putrajaya. All Fresh Fruit Bunches (FFB) supplied to the mill are from IOI's own supply base estates. The pricing for FFB is managed by the Headquarters.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	All the contract agreement is kept in contractor's file. Sighted the contract that sign by contractors with the company and payment record shown that the company pay fee to the contractors according the agreement. All the payment is made promptly every month and as per agreement. Terms and condition of safety, health and labor are included in the contract. Sample taken on Mr. Tiruvalar Ramasamy a/l Rajoo on Disposal of Palm waste contract valid from 01/11/2021 until 31/10/2022. <ul style="list-style-type: none"> • Invoice No; 0027 dated 28/02/2022 amounting RM11,725.36. • Payment Voucher No; 7100001156 dated 15/04/2022 amounting RM11,725.36. • Payment release on 15/04/2022 through Maybank Special conditions, clause No 11, Upon management's verification and satisfaction of the services rendered, payment will be made not later than 30/60/90 days of invoice date or completion of work to the company's satisfaction.	Complied

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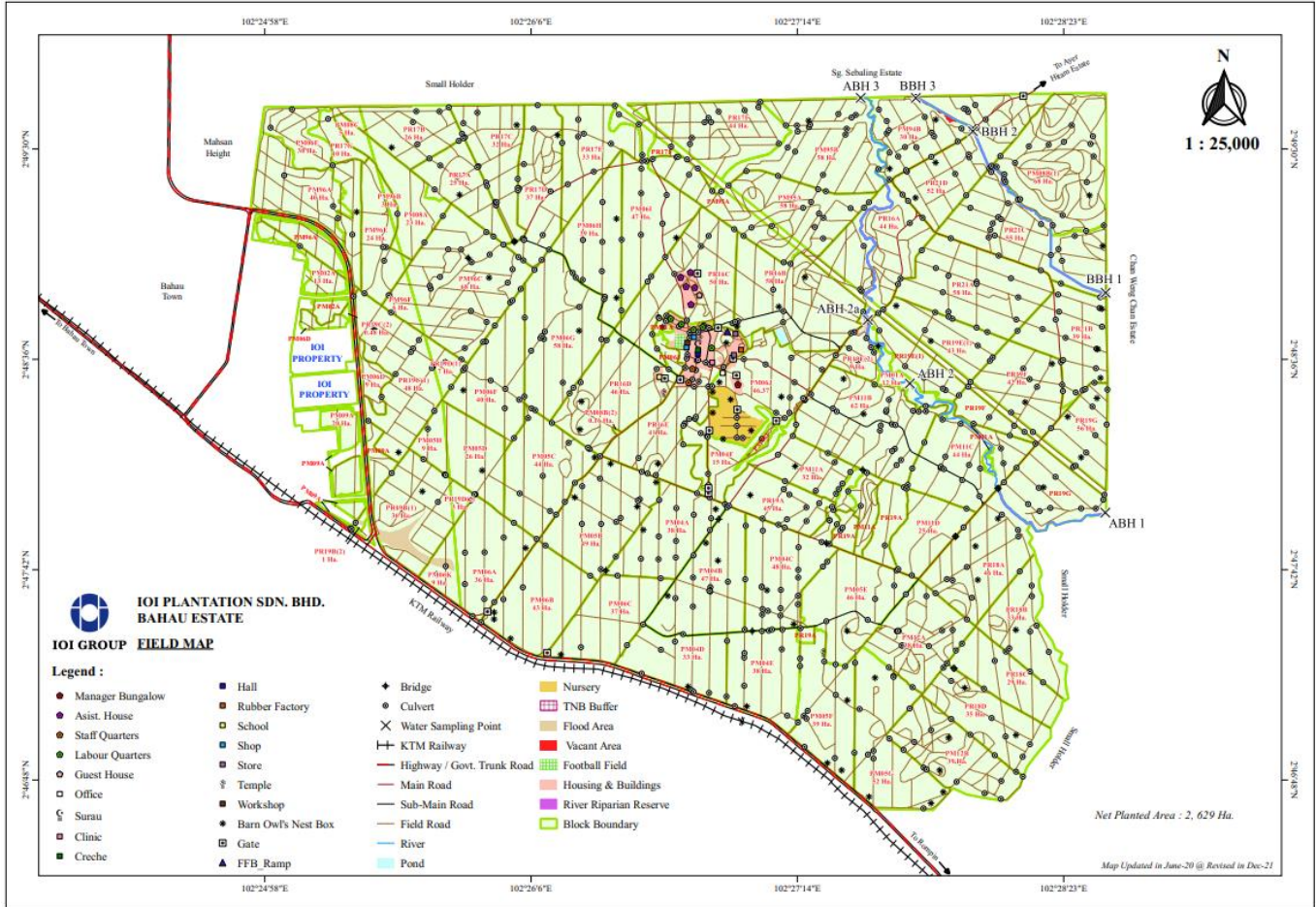
Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSP0 requirements and shall provide the required documentation and information. - Major compliance -	Verified sample of contractor records. Refer contract agreement for Kausila Enterprise dated 01/12/2021 with reference contract number GMM/002-20/21 for Grasscutting at Ponding Area, KGA Pump House and Slope Behind Workshop. Other contract was agreement for Mr Tiruvalar Ramasamy a/l Rajoo dated 29/10/2021 for Disposal of Mill Palm Waste. The contract, stated under the Special Conditions, mentioned: The contractor also requested to oblige to all the requirements of RSPO, MSP0 and ISCC.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Contract agreements are signed between the Mill Manager and the Contractor. The terms and conditions of the contract are explained to the contractor. A copy of the contract is given to the contractor. Verified the contract agreement for Kausila Enterprise (Contract Number: GMM/002-20/21) have been sign on 01/12/2021 and for Mr Tiruvalar Ramasamy Rajoo (Contract Number: GMM/P11) have been sign on 29/10/2021.	Complied
4.6.4.3	The management shall accept MSP0 approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	Acceptance is confirmed by the Management prior to the audit via acceptance of Audit contract and Audit Plan and the 5-year MSP0 certification programme. Management has the IOI Group - Additional requirements for contractors and service providers and Transport Policy which stated that the company and its certification bodies have the right to audit the contractor/service provider regarding the above.	Complied

Appendix C: Location and Field Map

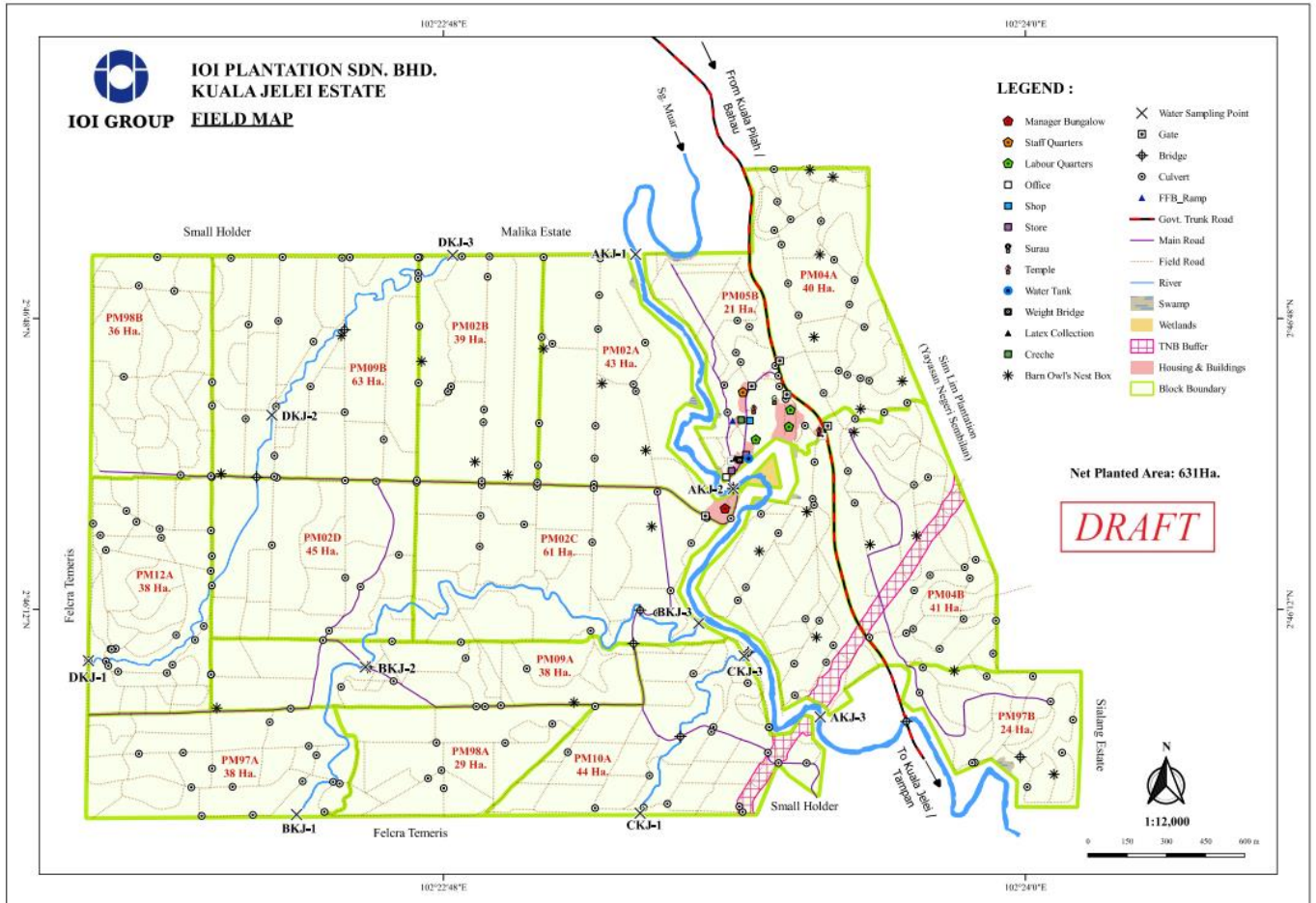
Bukit Serampang Estate



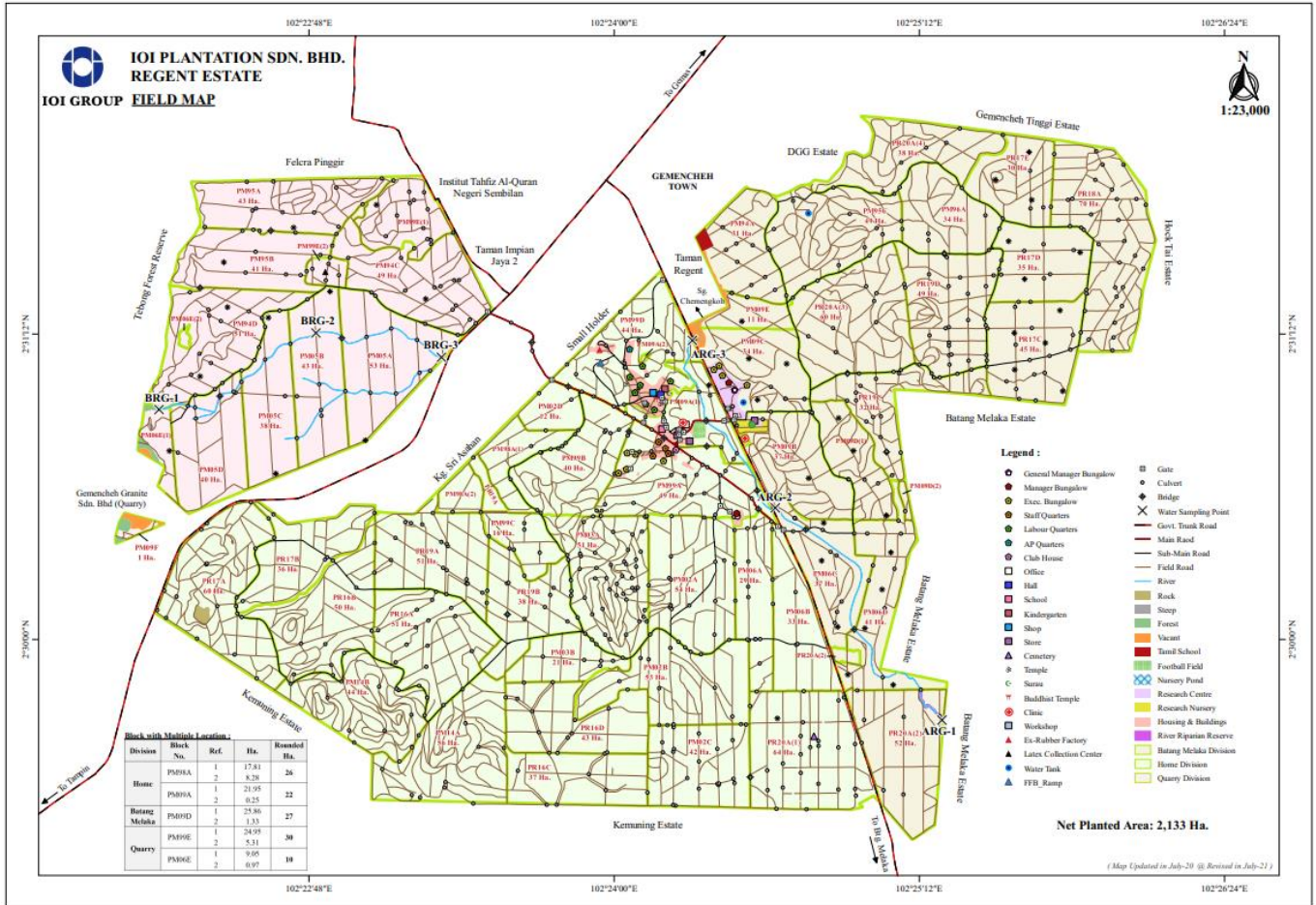
Bahau Estate



Kuala Jelei Estate



Regent Estate



Appendix D: List of Abbreviations

BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
ISCC	International Sustainable Carbon Certification
LD50	Lethal Dose for 50 sample
MSPO	Malaysian Sustainable Palm Oil
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RTE	Rare, Threatened or Endangered species
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure