

MSPO Public Summary Report
Revision 2 (Nov 2021)**MALAYSIAN SUSTAINABLE PALM OIL**
MSPO OPMC Public Summary Report

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (1_1)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

IOI CORPORATION BERHAD	
Client Company (HQ) Address: Level 29, IOI City Tower 2, Lebuhraya 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: 23/8/2024	

Report prepared by:
Mohd Razaleigh bin Mohamad (Lead Auditor)

Report Number: 3984736

Assessment Conducted by:
BSI Services Malaysia Sdn Bhd,
(DSM Accreditation Number: MSPO 09112018 CB 22)
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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	31/01/2025
	Gomali Estate	502164502000	31/01/2025
	Paya Lang Estate	586873002000	30/06/2024
	Tambang Estate	586869002000	30/06/2024
	Sagil Estate	586841002000	30/06/2024
	Regent Estate	586619002000	30/06/2024
	Bahau Estate	586370102000	30/06/2024
	Kuala Jelei Estate	586620002000	30/06/2024
	Bertam Estate	509491002000	31/12/2024
	Jasin Lalang Estate	611934002000	31/05/2025
	Bukit Dinding Estate	501850402000	30/09/2024
	Bukit Serampang Estate	586845002000	30/06/2024
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	09/09/2028

1.2 Certification Information			
Certificate Number	Mill: MSPO 727189 Estate: MSPO 727190	Certificate Start Date	10/09/2023
Date of First Certification	10/09/2018	Certificate Expiry Date	09/09/2028
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 an annual surveillance audit (ASA1_1) 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 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.		

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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
Recertification Assessment Visit (RAV)	22/05/2023 - 26/05/2023
Continuous Assessment Visit Date (CAV) 1_1	27/05/2024 - 31/05/2024
Continuous Assessment Visit Date (CAV) 1_2	-
Continuous Assessment Visit Date (CAV) 1_3	-
Continuous Assessment Visit Date (CAV) 1_4	-

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	28/08/2029
EU-ISCC-Cert-ID218-20230200	International Sustainability and Carbon Certification (EU)	PT Intertek Utama Services	31/08/2024

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	5 th 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	Tambang Estate, Batu Anam, Segamat, 85100 Johor, Malaysia	2° 37' 55.10" N	102° 42' 59.10" E
Sagil Estate	8 Milestone, Jalan Tangkak-Segamat, 84900 Tangkak, Johor, Malaysia	2° 18' 54.10" N	102° 38' 04.90" E

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Regent Estate	2nd 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

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Gomali Estate	*2169.00	4.77	***381.15	2554.92	84.90
Paya Lang Estate	*1191.00	2.51	***1271.75	2465.26	48.31
Tambang Estate	*1171.00	5.78	***829.53	2006.31	58.37
Sagil Estate	*1147.00	**33.41	***1324.58	2504.99	45.79
Regent Estate	2121.00	5.34	173.87	2300.21	92.21
Bahau Estate	*2630.00	4.41	***195.30	****2829.71	92.94
Kuala Jelei Estate	631.00	2.68	***45.22	678.90	92.94
Bertam Estate	309.00	0	32.98	341.98	90.36
Jasin Lalang Estate	*664.00	0.77	***50.52	715.29	92.83
Bukit Dinding Estate	1445.00	**46.82	***168.61	1,660.43	87.03
Bukit Serampang Estate	*2003.00	**9.82	***712.31	2,725.13	73.50
Total (ha)	15,481.00	116.31	5,185.82	20,783.13	

Note:

1) Gomali Estate, Paya Lang Estate & Tambang Estate

*Reduce 2 ha (Gomali Estate), 369 ha (Paya Lang Estate), 385ha (Tambang Estate) due to oil palm replanting and coconut planting

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***reduce 7.21ha (reduce 6.23ha for TNB land Acquisition for LOT 2056 and 0.98 for area computation adjustment) as Gomali Estate, Tambang Estate And Paya Lang Estate shared land title.

2) Sagil Estate

*Reduce 174 ha due to change of oil palm to coconut planting

**Increase 0.04 ha due to the GIS remapping

***increase 173.96 ha due to crop from oil palm to coconut and others crop.

3) Bahau Estate

*Increase 1ha due to oil palm replanting

****reduce 9.78 ha of land title hectare is due to area computation adjustment after GIS remapping based on latest land title.

4) Kuala Jelei Estate

*** reduce 0.36 due to government take over for road reserve due to new title Lot 4644-8

5) Jasin Lalang Estate

*Planted area reduce 30ha due land disposal on Lot 7001 to the third party

** reduced 2.14ha due to the roads remapping due to the land disposal on Lot 7001.

*** reduce 32.14 Ha area computation adjustment after GIS remapping due land disposal on Lot 7001 to the third party and land acquired by government 0.0138 for road reserve.

6) Bukit Dinding Estate

**Reduce 0.71 ha as the pond has no longer in use by Bukit Dinding Estate

***Increase 0.71 ha as the pond transfer to others.

7) Bukit Serampang Estate

* Reduce 123 ha planted hectarage due to replanting

**increase 0.11 ha of river based on updated river in replanting area from current UAV imagery

*** increase 122.89 ha due to change of crop from oil palm to coconut

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Gomali Estate	627	128	575	837	2	1542	627
Paya Lang Estate	13	12	881	285	0	1178	13
Tambang Estate	0	586	0	399	186	1171	0
Sagil Estate	35	698	386	28	0	1112	35
Regent Estate	377	941	456	347	0	1744	377
Bahau Estate	483	879	1234	25	9	2147	483

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Kuala Jelei Estate	127	0	316	188	0	504	127
Bertam Estate	0	0	309	0	0	309	0
Jasin Lalang Estate	0	0	265	34	365	664	0
Bukit Dinding Estate	0	119	500	826	0	1445	0
Bukit Serampang Estate	0	330	190	1159	324	2003	0
Total (ha)	1,662	3,693	5,112	4,128	886	13,819	1,662

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sept 23 - Aug 24)	Actual (May 23 - Apr 24)	Forecast (Sept 24 - Aug 25)
Gomali Estate	33,348.00	27,715.37	35,574.00
Paya Lang Estate	35,520.00	27,941.96	26,494.00
Tambang Estate	19,271.00	24,951.47	21,376.00
Sagil Estate	18,660.00	25,729.94	26,000.00
Regent Estate	36,033.00	34,809.01	39,247.00
Bahau Estate	55,927.00	46,132.01	59,623.00
Kuala Jelei Estate	12,890.00	13,947.78	12,890.00
Bertam Estate	8,198.00	9,501.61	8,240.00
Jasin Lalang Estate	12,500.00	12,678.93	11,840.00
Bukit Dinding Estate	35,050.00	28,375.36	33,540.00
Bukit Serampang Estate	20,458.00	28,850.05	27,288.00
Segamat Estate	0	2,088.72	0
Shahzan IOI 1 Estate	0	1,609.22	0
Shahzan IOI 2 Estate	0	1,724.65	0
Pukin Estate	0	1,953.74	0
Leepang A Estate	0	0	0
Total (mt)	287,855.00	288,009.82	302,112.00

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sept 23 - Aug 24)	Actual (May 23 - Apr 24)	Forecast (Sept 24 - Aug 25)
Nil	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

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Notes: Not applicable since there is no uncertified FFB received.

1.9 Certified Tonnage

Mill Capacity: 120MT/hr SCC Model: SG	Estimated (Sept 23 - Aug 24)	Actual (May 23 - Apr 24)	Forecast (Sept 24 - Aug 25)
	FFB	FFB	FFB
	287,855.00	288,009.82	302,112.00
	CPO (OER: 22.00 %)	CPO (OER: 21.93 %)	CPO (OER: 22.15 %)
	63,328.10	63,225.52	66,943.80
	PK (KER: 4.50 %)	PK (KER: 4.20 %)	PK (KER: 4.62 %)
	12,953.48	12,113.55	13,949.10

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
63,225.52	-	-	55,632.39	-	55,632.39

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
12,113.55	-	-	10,996.18	-	10,996.18

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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 27-31/05/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the 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 MSPO 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 using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO 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 MSPO 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 (include calculation of sampling taken). 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 MSPO 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 reassessment are detailed in Section 4.2.

The Major NC close off-site conducted on 25/07/2024. Based on the NC's correction and corrective action plan, it was justified that documented evidence were sufficient as evidence of closure to address the raised NC. Documented and Pictorial Evidence was provided by the management and reviewed by the assessment team and found to have successfully address the raised NC.

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This report was externally reviewed by MSPO 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.

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 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Gomali Palm Oil Mill	✓	✓	✓	✓	✓
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	-	✓	-	-	✓

Tentative Date of Next Visit: May 26, 2025 – May 30, 2025

Total No. of Mandays: 19 Man days

2.1 BSI Assessment Team

Team Member Name	Role (Team Leader or Team member)	Qualifications (Short description of the team members)
Mohd Razaleigh bin Mohamad (MRM)	Team Leader	Education: He graduated Bachelor (Scs.) Plantations Management and Agrotechnology from Universiti Teknologi Mara (UiTM) in 2012. Work Experience:

		<p>He gained his working exposure in the plantations sector, serving as Senior Assistant Manager with Tradewinds Plantations Berhad from 2012 until 2017 and has been doing audit for RSPO P&C, MSPO, since 2017 until now.</p> <p>Training attended:</p> <p>He has successfully completed ISO 9001:2015 (2020), ISO 14001:2015 (2017), ISO 45001:2018 (2021), Endorsed RSPO P&C Lead Auditor Course (2018), Endorsed MSPO P&C Lead Auditor Course (2017), Social Accountability SA8000 (2019), Endorsed RSPO Independent Smallholder (IHS), (2022).</p> <p>Language proficiency:</p> <p>He is fluent in both verbal/written in Bahasa Malaysia and English.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental</p>
Amir bin Bahari (AB)	Team Member	<p>Education:</p> <p>He obtained qualification in B.Sc. (Hons) Chemistry USM 1985 & Diploma in Palm Oil Milling Tech/Management MPOB 1996.</p> <p>Work Experience:</p> <p>He has been in the plantations industry for 30 years, among others managing rubber factories, palm oil mills and estates. During the tenure of employment, he has been trained as an auditor in ISO 9001, ISO 14001, OHSAS 18001 & also RSPO. He has accumulated 718 man-days todate in the auditing profession after ending career in the plantation industry.</p> <p>Training attended:</p> <p>Fundamental and auditing in ISO 9001, ISO 14001, OHSAS 18001, MSPO & also RSPO LA Assessor Course.</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>He is fluent in both verbal/written in Bahasa Malaysia and English.</p>
Mohd Isa Hasim (MIH)	Team Member	<p>Education:</p> <p>He holds the Diploma in Mechanical Engineering, UiTM Pulau Pinang and Diploma in Palm Oil Milling Technology, MPOB Bangi.</p> <p>Work Experience:</p> <p>He started his career as Assistant Engineer at Sime Darby Plantation and obtained working experience almost 8 years in Palm Oil Mill. Later he join in petrochemical plant for 3 years as Steam Engineer before he joins as Freelance MSPO Auditor with 6 years' with various certificate body.</p> <p>Training attended:</p> <p>He has completed SA 8000, ISO 9001:2015 Lead Auditor Course, MSPO OPMC Lead Auditor Course, MSPO SCCS Lead Auditor Course, IMS Lead Auditor Course, RSPO P&C Lead Auditor Course, RSPO SCCS Lead Auditor</p>

		<p>Course. He also has a competency license of CEPSSWAM Schedule Waste Management, Safety & Health Officer (SHO) DOSH Green Book, Construction Safety & Health Officer (CSHO) CIDB, Steam Engineer Grade 1, DOSH Putrajaya.</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>He is fluent in both verbal/written in Bahasa Malaysia and English.</p>
Ahzahar bin Amir (AA)	Team Member	<p>Education:</p> <p>He holds a Bachelor of Science Bio-industry (Hons) from University Putra of Malaysia and Diploma in Planting Industry Management from MARA Institute of Technology.</p> <p>Work Experience:</p> <p>He started his career in oil palm industry as Trainee Manager at FELCRA Berhad in 1983 and pursued his career with Malaysian Palm Oil Board (MPOB) for 22 over years before joining Tradewinds Plantation Berhad for 10 years as an Estate Manager prior to retirement in year 2016. All together he has more than 32 over years of experience in oil palm industry. Has been with MSPO certification since year 2017 as freelance Auditor/Lead Auditor with various certification bodies.</p> <p>Training attended:</p> <p>He has successfully obtained competency of Lead Auditor courses for the followings:</p> <ul style="list-style-type: none"> • Malaysian Sustainable Palm Oil - MSPO 2530:2013 • MSPO Certification Scheme Document - MS 2530:2022 • IRCA Certified Quality Management System (ISO 9001:2015), • Exemplar Global Certified Integrated Management System (IMS) (ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018) • He has also obtained ISO 370001:2016 Lead Auditor competency certificate in year 2020 conducted by SIRIM QAS International <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>He is fluent in both verbal/written in Bahasa Malaysia and English.</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.

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2.3 Accompanying Persons

No.	Name	Role
	Not applicable	

2.4 Assessment Plan

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

Date	Time	Subjects	(MRM)	(MIH)	(AB)	(AA)
26/05/2024 (Sunday)		Auditor travel to Bentong, Pahang. Overnight at Bentong.	✓	✓	✓	✓
27/05/2024 (Monday)	0900 - 0930	Audit team travel to Bukit Dinding Estate Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation). Verification on previous audit findings. 	✓	✓	✓	✓
	0930 - 1300	<u>Bukit Dinding Estate</u> 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, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	✓	✓
	0930 - 1300	Stakeholder consultation		✓		
	1300 - 1400	Lunch				
	1400 - 1630	<u>Bukit Dinding Estate</u> Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	✓
	0930 - 1300	Stakeholder consultation		✓		
	1630 - 1700	Interim closing meeting	✓	✓	✓	✓
		Travel to Bahau. Overnight at Bahau.	✓	✓	✓	✓

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Date	Time	Subjects	(MRM)	(MIH)	(AB)	(AA)
28/05/2024 (Tuesday)	0900 - 1300	<u>Bahau Estate</u> 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, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	✓	✓
	0930 - 1300	Stakeholder consultation		✓		
	1300 - 1400	Lunch				
	1400 - 1630	<u>Bahau Estate</u> Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓	✓	✓
29/05/2024 (Wednesday)	0900 - 1300	<u>Regent Estate</u> 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, Scheduled wastes management, worker housing, clinic, Landfill, etc.				✓
	0930 - 1300	Stakeholder consultation		✓		
	1300 - 1400	Lunch				
		<u>Regent Estate</u> Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓		✓	✓
		Interim closing meeting	✓		✓	✓
30/05/2024 (Thursday)	0900 - 1300	<u>Gomali POM</u>	✓		✓	✓

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Date	Time	Subjects	(MRM)	(MIH)	(AB)	(AA)
		Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.				
	1300 - 1400	Lunch				
	1400 - 1630	Gomali POM Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation, etc./workers representatives, new planting, CIP and implementation etc.	✓		✓	✓
	1630 - 1700	Interim closing meeting	✓		✓	✓
31/05/2024 (Friday)	0930 - 1300	Sagil Estate 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, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	✓	✓
	0930 - 1300	Stakeholder consultation	✓	✓	✓	✓
	1300 - 1400	Lunch				
	1400 - 1630	Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	✓
	1630 - 1700	Preparation for closing meeting	✓	✓	✓	✓
	1700 - 1730	Closing meeting	✓	✓	✓	✓

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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 One (1) Major & Three (3) Minor nonconformities and Five (5) OFI raised. The Dynamic Plantations Bhd Gomali Palm Oil Mill & IOI Gomali Grouping 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 #:	2501837-202405-M1	Issue Date:	31/05/2024
Due Date:	31/08/2024	Date of Closure:	25/07/2024
Area/Process:	Bahau Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 (d) Major
Requirements:	The occupational safety and health plan shall cover the following: 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).		
Statement of Nonconformity:	Worker arranging FFBs on the trailer without safety harness despite provided appropriate personal protective equipment (PPE).		
Objective Evidence:	<u>Location: Bahau Estate</u> Based on document review, the management has provided Worker No. 1PIP/IOI/1115/19775 with Personal Protective Equipment (PPE) for the role of Ramp Attendant which included a safety helmet, Safety Boot, Safety Vest, Cotton Gloves, Ear Plug, and Safety Harness, was supplied on 10/05/2024. This provision was in accordance with the Hazard Identification, Risk Assessment and Risk Control (HIRARC) titled Loading FFB at Ramp (Rev.No. 01, dated		

	<p>15/04/2024), demonstrating the management's commitment to safety. Additionally, the worker attended a training session titled <i>SaOP Bekerja di Ramp dan Penggredan Buah Kelapa Sawit</i> – SaOP for Working on the Ramp and Grading of FFB (IOI/OHSMS/SaOP/EST/018/00, Rev. No. 00, dated 01/09/2022) dated 10/05/2024.</p> <p>However, during the site visit, it was observed that the worker was engaged in arranging the Fresh Fruit Bunches (FFB) on the trailer without wearing the Safety Harness. This is not in line with the HIRARC document, and the training provided is the identified non-conformity.</p>
Corrections:	<ol style="list-style-type: none"> The worker was told to use the safety harness immediately after being reminded of the safety procedures especially on the risks involved. A quick refresher briefing on the proper use of the safety harness and the risks of not wearing it was provided to the worker
Root cause analysis:	<p>Though the estate management already issued, recorded and conducted the SaOP Bekerja di Ramp dan Penggredan Buah Kelapa Sawit – SaOP for Working on the Ramp and Grading of FFB (IOI/OHSMS/SaOP/EST/018/00, Rev. No. 00, dated 01/09/2022), the ramp operator were found not wearing the safety harness.</p> <ul style="list-style-type: none"> The worker did not fully understand the risks involved. As he perceived that the risks were low, he became complacent and neglected to wear the safety harness. There was insufficient supervision by management to enforce the use of safety harnesses and ensure compliance with safety protocols. <p>The worker felt that the safety harness was uncomfortable or cumbersome, leading to him to avoid wearing it.</p>
Corrective Actions:	<ol style="list-style-type: none"> Implement more frequent and random checks by supervisors to ensure compliance with safety protocols. Continuous monitoring on ramp operation by the estate management using the inspection checklist. <ol style="list-style-type: none"> Senarai Semak Alat Pelindung Diri dan Kelengkapan Kerja di Ramp has been established (IOI/OHSMS/EST/FM/012) and used as the supervision mechanism to ensure the safety requirement complied. Arrange for all workers to undergo refresher training on the importance of personal protective equipment (PPE) and the specific use of safety harnesses, emphasizing real-life consequences of non-compliance. <ol style="list-style-type: none"> Estate Management has conducted a re-training session for 'Working at Height and SaOP Memunggah/Memindah/Mengangkat FFB ke dalam lori/trailer' for Estate Ramp Attendant and Estate Tractor Drivers on 29/5/2024. Training 'Working at Height and SaOP Memunggah/ Memindah/ Mengangkat FFB ke dalam lori/ trailer' has been conducted for FFB Lorry Drivers on 4/6/2024. Inform workers to report issues with PPE, such as discomfort or difficulties in using the safety harness, so these can be addressed promptly. Assess the safety harnesses provided to ensure they are comfortable and user-friendly. Based on feedback by users, upgrade to better designs that encourage use. Encourage workers to discuss safety issues, share incidents of non-compliance to reinforce the importance of adhering to safety protocols during safety toolbox meetings.

	<p>6. Disciplinary action for repeated non-compliance to underscore the importance of following safety protocols.</p> <p><u>Please refer to the attachment:</u></p> <p>Appendix 4.4.4.2 (d) (1) – Training documents 'Working at Height and SaOP Memunggah/ Memindah/ Mengangkat FFB ke dalam lori/ trailer' for Estate Ramp Attendant and Estate Tractor Driver</p> <p>Appendix 4.4.4.2 (d) (2) – Training documents 'Working at Height and SAOP Memunggah/Memindah/Mengangkat FFB ke dalam lori/ trailer' for FFB Lorry Drivers</p> <p>Appendix 4.4.4.2 (d) (3) – Senarai Semak Alat Pelindung Diri dan Kelengkapan Kerja di Ramp (IOI/OHSMS/EST/FM/012)</p>
Assessment Conclusion:	<p>The management successfully conducted training sessions on the Safe Operating Procedure (SOP) for internal workers on 29/05/2024 and for external contractors on 04/06/2024. The focus of this training was the Safe Operating Procedure – Work at Height (Revision Date: 01/09/2022, Document No: IOI/OHSMS/SaOP/EST/057/00). This training aimed to ensure that all workers, both internal and external, are well-versed in the protocols and safety measures required for working at height.</p> <p>On 04/06/2024, the management issued warning letters to specific workers who failed to comply with the mandatory Personal Protective Equipment (PPE) requirements. This action underscores the company's commitment to enforcing safety regulations and maintaining a safe working environment.</p> <p>A PPE checklist for the ramp station was sighted, confirming that the management conducts daily PPE inspections at the station. The checklist includes essential PPE items such as safety helmets, safety harnesses, lanyards, safety shoes, lifeline poles, and loading spikes. This routine inspection ensures that all safety equipment is in place and in good condition.</p> <p>The major non-conformance identified earlier has been addressed and is now closed. Further verification and assessments will be conducted in the next scheduled assessment.</p>

Non-Conformity Report			
NCR Ref #:	2501837-202405-N1	Issue Date:	31/05/2024
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Bahau Estate/Bukit Dinding Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.3.1.1 Minor
Requirements:	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.		
Statement of Nonconformity:	Ineffective monitoring for sundry shop/canteen operator in term of compliance of legal requirements.		
Objective Evidence:	<u>Bahau Estate</u>		

	<p>During a site visit to the estate, the auditor discovered that the canteen operator was using business licenses registered to a different address in Kampung Lonek, Bahau, Negeri Sembilan. Details as per below:</p> <p>Registrations No: 202103064284</p> <p>Address: Pintu Gerbang Kampung Lonek, 72200, Batu Kikir, Negeri Sembilan</p> <p>Validity: until 28/03/2025</p> <p>According to an interview with the canteen owner, the business registered under the licenses is no longer in operation.</p> <p><u>Bukit Dinding Estate</u></p> <p>Contract agreement between Bukit Dinding Estate and S.P Mxxx Mxxxxt Exxxxxx dated 01/01/2024 stated in clause (1), the tenant hereby covenants with the lands lords as follows (j) to observe all rule and regulations imposed by the landlord or the authorities from time to time. The contract agreement has been signed by Mdm. Naxxxxxini A/P Sxxxxx.</p> <p>The management of IOI Plantations has established checklist for grocery/canteen that has been done on monthly basis latest conducted on 09/04/2024 and 10/05/2024.</p> <p>During site visit to grocery store, sighted that the grocery store has sell tepung gandum, gula, cooking oil and beras. However, there is no application of licenses to KPDNKK has been made. This not complied with the requirement stated in the, Peraturan-Peraturan Kawalan Bekalan 1974 (PPKB 1974).</p>
Corrections:	<p>(1) <u>Bahau Estate – Canteen operator</u></p> <p>Estate Management has made arrangement to assist the canteen operator to obtain accurate business licenses as required.</p> <p>(2) <u>Bukit Dinding Estate – Grocery Shop</u></p> <p>Estate management had conducted a meeting with the tenant to advise and consult them on sustainability and legal requirements.</p> <p>Estate management had informed and assisted the tenant for the process of application on KPDNKK license via online system, namely BLESS 2.0 platform to align with the legal requirements as per Peraturan-Peraturan Kawalan Bekalan 1974 (PPKB 1974).</p>
Root cause analysis:	<p>(1) <u>Bahau Estate – Canteen operator</u></p> <p>Prior operating business as canteen operator in Bahau Estate, the canteen owner operated his business at Kampung Lonek, Bahau, Negeri Sembilan.</p> <p>Though the canteen operator only operates his business in Bahau Estate for only about 3 weeks, there might be an administrative error where the update on business license was intended but not executed properly causing in delay in obtaining the correct registered business license.</p> <p>(2) <u>Bukit Dinding Estate – Grocery Shop</u></p> <p>The tenant did not comply with rules and regulations stated in Peraturan-Peraturan Kawalan Bekalan 1974 and was in breach of agreement between landlord and tenant due to misunderstanding and lack of knowledge about the specific goods that are regulated and require license form the authorities.</p>

Corrective Actions:	<p>(1) <u>Bahau Estate – Canteen operator</u> In future, the estate management will conduct due diligence for all shop tenants prior operating business in the estate to ensure that vendor had met all the stipulated requirements. Furthermore, sustainability team will conduct verification for all licenses and permits used by shop vendors or canteen operators which also involve cross-checking the registered details with official record during internal audit and monitoring visits.</p> <p><u>Please refer to the attachment:</u> Appendix 4.3.1.1 (1) – Copy of revised SSM Certificate Appendix 4.3.1.1 (2) – Due diligence for canteen operator</p> <p>(2) <u>Bukit Dinding Estate – Grocery Shop</u> Estate management will clearly highlight all requirements to tenants during the due diligence process prior signing a contract and operating the business in the estate. Meantime, estate management also will implement the current procedures and guidelines in a thorough manner and communicate with tenants if there is any change in law and contract. Furthermore, sustainability team will conduct verification for all licenses and permits used by vendors or shop operators which also involve cross-checking the registered details with official record during internal audit and monitoring visits.</p> <p><u>Please refer to the attachment:</u> Appendix 4.3.1.1 (3) – Record of Meeting with Shop Operator Appendix 4.3.1.1 (4) – Copy of Controlled Goods License from KPDNKK Appendix 4.3.1.1 (5) – Due Diligence for grocery shop</p>
Assessment Conclusion:	The CAP was accepted, further verification will be conducted in the next assessment.

Non-Conformity Report			
NCR Ref #:	2501837-202405-N2	Issue Date:	31/05/2024
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Bukit Dinding Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.4.2 Minor
Requirements:	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.		
Statement of Nonconformity:	The action plan to reduce identified significant pollution was not effectively implemented.		

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Objective Evidence:	<p>During the site visit to the scheduled waste area at Bukit Dinding Estate, multiple pieces of scrap metal with oil and grease stains were found on the floor, contaminating the soil.</p> <p>This is not in line with the Environmental Impact Assessment (Rev Date: 19/05/2024), which states that the negative impact of throwing and spilling spent oil causes pollution to soil, drains, and natural watercourses. The plan requires secondary containment for all transferring utensils</p>
Corrections:	The estate management had immediately transferred the scrap metals to a secondary container. Additionally, the contaminated soil has been collected and stored in the scheduled waste store and will be disposed as SW408.
Root cause analysis:	Though the risk and mitigation plan for the scrap iron with oil was mentioned in the latest revision of Environmental Impact Assessment dated 19/05/2024, there is no training program established to communicate the mitigation plans to the workshop attendant, whom as person in charge assigned by the estate management for the scrap iron handlers.
Corrective Actions:	<p>Training on handling contaminated scrap iron will be added to the existing training need analysis and the latest revision of this training need analysis will be distributed to all operating units by email.</p> <p>Training on handling contaminated scrap iron will be conducted to the workshop attendant.</p> <p>Furthermore, sustainability team will revise the internal audit checklist by including this aspect.</p> <p><u>Please refer to the attachment:</u></p> <p>Appendix 4.5.4.2 (1) – Scrap metals with oil placed on the secondary container</p> <p>Appendix 4.5.4.2 (2) – Record of E-SWISS Inventory for SW408</p> <p>Appendix 4.5.4.2 (3) – Revised training need analysis</p> <p>Appendix 4.5.4.2 (4) – Training record for workshop attendant on the handling contaminated scrap iron with oil.</p>
Assessment Conclusion:	The CAP was accepted, further verification will be conducted in the next assessment.

Non-Conformity Report			
NCR Ref #:	2501837-202405-N3	Issue Date:	31/05/2024
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Bahau 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:	EPF contribution for contractor workers has not been done as the EPF Act 1991 - 3rd Schedule Amount		
Objective Evidence:	<u>Bahau Estate</u>		

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	<p>The audit was conducted to verify the accuracy and compliance of EPF contributions made by Sxxxx Yxx Exxxxxxx for their employees. During the audit, it was observed that the EPF contribution rates deducted from employees' salaries and the corresponding employer contributions did not align with the standardized rates as prescribed by the EPF. These discrepancies were identified through the review of payslips and comparison with the EPF 3RD Schedule Table. The evidence as below:</p> <p>Employee: Abxxx Khxxxxl Contractor: Sxxxx Yxx Exxxxxxx Month: April and March 2024</p> <table><tr><th>Month</th><th>Gross Salary</th><th>Deduction Employee</th><th>EPF Table</th><th>Deduction Employer</th><th>EPF Table</th></tr><tr><td>April 2024</td><td>RM2131.87</td><td>RM165.00</td><td>RM235</td><td>RM195</td><td>RM279</td></tr><tr><td>March 2024</td><td>RM2116.87</td><td>RM165.00</td><td>RM235</td><td>RM195</td><td>RM279</td></tr></table>	Month	Gross Salary	Deduction Employee	EPF Table	Deduction Employer	EPF Table	April 2024	RM2131.87	RM165.00	RM235	RM195	RM279	March 2024	RM2116.87	RM165.00	RM235	RM195	RM279
Month	Gross Salary	Deduction Employee	EPF Table	Deduction Employer	EPF Table														
April 2024	RM2131.87	RM165.00	RM235	RM195	RM279														
March 2024	RM2116.87	RM165.00	RM235	RM195	RM279														
Corrections:	<p>The estate management had immediately transferred the scrap metals to a secondary container. Additionally, the contaminated soil has been collected and stored in the scheduled waste store and will be disposed as SW408.</p>																		
Root cause analysis:	<p>Though the risk and mitigation plan for the scrap iron with oil was mentioned in the latest revision of Environmental Impact Assessment dated 19/05/2024, there is no training program established to communicate the mitigation plans to the workshop attendant, whom as person in charge assigned by the estate management for the scrap iron handlers.</p>																		
Corrective Actions:	<p>Training on handling contaminated scrap iron will be added to the existing training need analysis and the latest revision of this training need analysis will be distributed to all operating units by email.</p> <p>Training on handling contaminated scrap iron will be conducted to the workshop attendant.</p> <p>Furthermore, sustainability team will revise the internal audit checklist by including this aspect.</p> <p><u>Please refer to the attachment:</u></p> <p>Appendix 4.5.4.2 (1) – Scrap metals with oil placed on the secondary container</p> <p>Appendix 4.5.4.2 (2) – Record of E-SWISS Inventory for SW408</p> <p>Appendix 4.5.4.2 (3) – Revised training need analysis</p> <p>Appendix 4.5.4.2 (4) – Training record for workshop attendant on the handling contaminated scrap iron with oil.</p>																		
Assessment Conclusion:	<p>The CAP was accepted, further verification will be conducted in the next assessment.</p>																		

Opportunity For Improvement

Ref:	2501837-202405-I1	Clause:	MSPO 2530 Part 3: 4.4.4.2 (b)
Area/Process:	Sagil Estate		

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Objective Evidence:	<p>The Chemical Health Risk Assessment (CHRA) for Sagil Estate was conducted by HQ/22/ASS/00/00052 on 05/05/2024. The work unit that has been identified and assessed are Premix Operator, Spraying & Rat Baiting Operator (Oil Palm), Spraying Operator (Durian & Coconut), Spraying & Manuring Operator (Intercrop), Geo Spray Operator, Turbomiser Operator, MB Power Spraying Operator, Scorpion Spraying Operator, Manuring & Rat Baiting Operator, Manuring Operator, Spreader Fertilizer Operator, Manuring Operator (Nursery), Spraying Operator (Nursery), Fogging Operator, Workshop Operator, Diesel Staff Attendant, Water Pump Attendant, Water Treatment Plant Operator, Cleaner Operator, and Storekeeper.</p> <p>As of now, the estate management has not yet received the full report of the assessment. Therefore, an OFI has been raised to follow up on this matter during the next audit.</p>
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Opportunity For Improvement			
Ref:	2501837-202405-I2	Clause:	MSPO 2530 Part 3: 4.4.4.2 (b)
Area/Process:	Bukit Dinding Estate, and Sagil Estate		
Objective Evidence:	<p>Hospital Assistants (HAs) from two of above-mentioned estates attended the First Aid & CPR Training organized by the Malaysian Red Crescent Society on 20/05/2024. As of the time of the audit, the certificates for these HAs were not yet available. The progress of this OFI will be reviewed during the next audit.</p>		

Opportunity For Improvement			
Ref:	2501837-202405-I3	Clause:	MSPO 2530 Part 4: 4.4.1.1
Area/Process:	Gomali POM		
Objective Evidence:	<p>Social impact assessment has been conducted by each operating units and has been reviewed on annual basis by the operating units. And has been documented in the "Social Impact assessment, Management action plans & continuous improvement plan". Positive and negative impact has been identified in the assessment. It can be further improved for the management to include guideline for sampling method for internal and external stakeholders' interview.</p>		

Opportunity For Improvement			
Ref:	2501837-202405-I4	Clause:	MSPO 2530 Part 4: 4.4.4.2 (b)
Area/Process:	Gomali POM		
Objective Evidence:	<p>(1) <u>Location: Gomali POM</u></p> <p>In response to one of the recommendations in the latest CHRA Report, the mill management engaged Hygiene Technician 1 to conduct air monitoring on 06/05/2024. The purpose of this was to establish the baseline exposure level and potential exposure to Manganese and Iron Oxide, which are listed in Schedule 2 of USECHH Regulations 2000.</p> <p>The CHRA report specifies that the frequency of air contaminant monitoring should be determined based on the level of exposure obtained as follows:</p> <ul style="list-style-type: none"> If the result of exposure is \geq 8-hour TWA, monitoring frequency should be not more than once every 6 months. 		

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	<ul style="list-style-type: none"> If the result of exposure is above 50% of 8-hour TWA but below 8-hour TWA, monitoring frequency should be not more than once every 12 months. <p>As of now, the mill management has not yet received the report on the air monitoring results conducted on 06/05/2024. Therefore, an OFI has been raised to follow up on this matter during the next audit. The specific point to verify is whether the subsequent frequency of air contaminant monitoring is not more than once every 6 months or not more than once every 12 months.</p>
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Opportunity For Improvement			
Ref:	2501837-202405-I5	Clause:	MSPO 2530 Part 4: 4.3.1.1
Area/Process:	Gomali POM		
Objective Evidence:	<p>Based on interviews and site visits, it was observed that one of the three weighbridges (Weighbridge No. 2) was not being utilized by the management for weighing purposes. The reason identified for this was the expiration of the calibration report for the weighbridge.</p> <p>Upon reviewing the documentation, it was confirmed that the calibration report for the weighbridge had indeed expired on 08/02/2024. However, it was also noted that the management has proactively reached out to one of the weighing and measuring equipment verification service providers appointed by the Federal Government of Malaysia through the Ministry of Domestic Trade and Cost of Living Affairs (KPDN) for recalibration purposes.</p> <p>Based on the communication between the management and the service provider, a date has been agreed upon for the recalibration, which is in Jun 2024. The progress of this OFI will be reviewed during the next audit.</p>		

Noteworthy Positive Comments	
1	Good Commitment from the Management Team towards RSPO Certification.
2	Good Implementation of Agronomic and Environmental Practices.
3	Good understanding by staffs and workers on GAP, H&S and Environment Protections

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2350186-202305-M1	Issue Date:	26/05/2023
Due Date:	24/08/2023	Date of Closure:	24/08/2023
Area/Process:	Gomali Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.11 Major
Requirements:	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.		
Statement of Nonconformity:	Line site inspection has not been properly done by the management.		

Objective Evidence:	<p><u>Gomali Estate</u></p> <p>During site visit to the sundry shops, it has been identified that there were roof damages at one of the shops (number#5) and as per interview with the shopkeeper, the issues has been prolonged, and they mentioned that the damages attract wild animal like snakes and bats.</p> <p>a. Line site inspection has been done on weekly basis by the management of the estate and latest inspection has been done on 16/05/2023. However, roof damages at the sundry shops have not been highlighted in the line site inspection.</p> <p>It also contradicted with clause stated in the tenancy agreement that; The landlord hereby covenants with the tenant as follows.</p> <p>b. To maintain and keep the main structure and roof of said premises in good and tenable repair condition throughout the period of agreement.</p>
Corrections:	<p><u>Gomali Estate</u></p> <p>Estate management will make arrangement to carry out repairing work to repair the roof of the sundry shop.</p> <p>Meanwhile, the estate management also will ensure the structure of building is safe before rental to the tenants.</p>
Root cause analysis:	<p><u>Gomali Estate</u></p> <p>Linesite inspection has been conducted on weekly basis by the Hospital Assistant or anyone appointed by the estate management.</p> <p>However, the inspection checklist is more focus on employee housing and amenities. Therefore, there is no standalone checklist for inspection for sundry shop in the estate.</p>
Corrective Actions:	<p><u>Gomali Estate</u></p> <p>A new checklist was prepared to inspect the condition of canteen and grocery shop in the estate. This checklist was distributed via email to all operating units to carry out the inspections as required on monthly basis. This checklist is also included in Sustainability Filing System.</p>
Assessment Conclusion:	<p>a. Gomali Estate management have carried out repairing work to repair the roof of the sundry shop. Sighted the major Repair/replacement Expenditure Ratification (MRR) For Financial Year 2022/2023 document dated 07/08/2023 (MRR Number (MRR/GE/23-24/001) available for verification. The documents state the expenditure incurred for the repair and refurbishment of the sundry shop. Quotation provided by MXXXXX TXXXXXX & AXXXXX dated 18/07/2023 for the repair and refurbishment of the sundry shop was also available for verification.</p> <p>b. A new checklist was established titled Grocery/Canteen Checklist (Issue Date: 01/08/2023) to inspect the condition of canteen and grocery shop in the estate. The checklist was available for verification. This checklist was distributed via email dated 27/07/2023 to all operating units to carry out the inspections as required on monthly basis.</p> <p>The implementation of the correction and corrective action plan was deemed to be able to address the raised non-conformity. Hence the Major non-conformity was closed on 24/08/2023.</p>
Verification Statement	<u>Bukit Dinding Estate</u>

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	Sample has been taken for inspection conducted on 14/03/2024 and 10/05/2024 for S.P xxxx xxxxxx done by Pn xxxxx xxxxxx xxxx. Inspection checklist included price list, expired items, building conditions, rubbish etc. It has been further verified during site visit and found out that the inspection has been done accordingly and compliance with the checklist requirement.
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Non-Conformity Report			
NCR Ref #:	2350186-202305-N1	Issue Date:	26/05/2023
Due Date:	Next Surveillance	Date of Closure:	31/05/2024
Area/Process:	Paya Lang Estate & Jasin Lalang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.3.2 Minor
Requirements:	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.		
Statement of Nonconformity:	The payment to the contractor was not made according with the agreed timeline.		
Objective Evidence:	<p>As per term of payment stated in the contract agreement, it was found that there were lapses made in regard to payment which was not according to the agreed contract agreement signed on under Section No.11, Upon management's verification and satisfaction of the services rendered, payment will be made notlater than 30 days of invoice date or completion of work to the company's satisfaction. Evidence as below.</p> <ol style="list-style-type: none"> <u>Paya Lang Estate</u> Contractor (MXXXXXXX PXXXXX NXXXX Estate, Date: 01/07/2022) lapsed by eight (8) days against the agreed timeline payment terms. Latest payment review sighted with Invoices No: 001/03/23, 002/03/23, 004/03/23, 005/03/23, 006/03/23, dated 10/03/2023. The document attached with Payment Voucher, PV No: 7100004090, Date: 18/04/2023. <u>Jasin Lalang Estate</u> Contractor (KXX SXXX LXX TXXXXXXX SXX BXX, Date: 01/03/2023) lapsed by one (1) day against the agreed timeline payment terms. Latest payment reviewsighted with 00001640, Date: 30/04/2023. The document attached with Payment Voucher, PV No: 7100000357, Date: 31/05/2023. 		
Corrections:	As the process of releasing the payment to the contractors were taking too long, the estate management had followed up with Cluster Office to make the payment to contractors soonest possible and to ensure the estate management follow the agreed time frame as mentioned in the contract agreement.		
Root cause analysis:	Delay in payment for the contractor was due to an amendment in the invoice by the contractor as there was wrongly keyed in information.		
Corrective Actions:	Estate Managers has given instructions to the clerk in-charge of the payment to get approval from the assistant manager prior to key in the document invoice in SAP. Furthermore, assistant manager also is required to check and acknowledge the invoice before proceeding with the payment process.		

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Assessment Conclusion:	The submitted CAP detailing on proposed actions to be taken to address the raised minor nonconformity, based on the root cause identified were reviewed and deemed to be appropriate. Thus, the effectiveness of the CAP will be verified during the next surveillance assessment.
Verification Statement	<p>The management has ensured that the payment to contractor was paid as timeline within 30 days from invoice date submission. During audit, verified the invoice and payment voucher has been made to the contractor. Sighted the evidence:</p> <p><u>Regent Estate</u> Contractor (KXX SXXX LXX TXXXXXXX SXX BXX). Invoice No: 00001844, Date: 31/03/2024. Payment Voucher No: 7100004721, Date: 30/04/2024. The payment was paid within 30 days.</p> <p>Contractor (SX CXXXXXXX WXXXX), Invoice No: 1386, Date: 30/04/2024. Payment Voucher No: 7100004849, Date: 13/05/2024. The payment was paid within 30 days.</p> <p><u>Sagil Estate</u> Contractor (MXXXXXXX MXXXXXXX SXX BXX). Invoice No: 20240301, Date: 31/03/2024. Payment Voucher No: 7100004720, Date: 30/04/2024. The payment was paid within 30 days.</p> <p>It has been verified that evidence provided sufficient to close the Minor Non-conformities.</p>

Non-Conformity Report			
NCR Ref #:	2350186-202305-N2	Issue Date:	26/05/2023
Due Date:	Next Surveillance Assessment	Date of Closure:	31/05/2024
Area/Process:	Gomali POM	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.4.2 Minor
Requirements:	The occupational safety and health plan should cover the following: a. The risk of all operations shall be assessed and documented.		
Statement of Nonconformity:	The existing controls stated in the HIRARC and SOP was not adequately implemented.		
Objective Evidence:	<p>a. During site visit to the FFB Ramp at Gomali POM, it was observed that the shovel reverse sensor did not function. It was not in line with SaOP Shovel dated 01/09/2022 E., that states "Sebelum Beroperasi (17) Periksa dan pastikan pengera amaran terutamanya hon kenderaan dan penggera amaran undur berfungsi dengan baik".</p> <p>b. During the site visit to the FFB Ramp, it was noticed that the Shovel Driver was not equipped with appropriate PPE (Earplugs). This was not in line with the HIRARC – Shovel which stated Existing Control: Earplugs. Hence a minor non-conformity was raised.</p>		
Corrections:	a) The shovel reverse sensor/alarm was replaced on the same afternoon. The Senarai Semak Pemeriksaan Shovel was also revised by separating the "reverse alarm" & "horn" into 2 different rows to improve checking and repair.		

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	<p>b) Supervisors at stations that require ear plugs have been reminded to ensure that everyone entering their stations use ear plugs.</p> <p>c) Shovel drivers have been reminded to use earplugs when they enter high noise stations/areas.</p>
Root cause analysis:	<p>1) As mentioned in the HIRARC and SaOP, the driver inspected the shovel and indicated in the "Senarai Semak Pemeriksaan", that the reverse sensor and alarm was not working properly. However, the mill could not repair the sensor immediately as the spare parts were unavailable. Upon receiving the spare part that same afternoon, the mill repaired the sensor.</p> <p>2) As the noise levels in the various stations in mills are different, we provide earprotection based on the recommendations in the NRA report and HIRARC. As the latest NRA report does not recommend ear plugs to be worn in the ramp area, ear plugs were not provided to the shovel drivers.</p> <p>3) To avoid mentioning each and every station where ear plugs are required, we indicated in the HIRARC that "Ear protection is required to be used (if necessary)". The supervisors in all stations were told to comply with the NRA recommendations accordingly.</p>
Corrective Actions:	<p>a) The shovel checklist has been revised and issued to all shovel drivers to carry out inspection of their shovels before use. Supervisors to ensure that shovels are inspected before use. Supervisors and shovel drivers to ensure that repairs especially to safety features are done before use.</p> <p>b) HIRARC is revised to mention specifically the various locations that require earprotection as per the NRA report example: Boiler, Kernel plant and Sterilizer.</p> <p>c) Supervisors to ensure that everyone entering high noise areas use ear protection.</p>
Assessment Conclusion:	The submitted CAP detailing on proposed actions to be taken to address the raised minor nonconformity, based on the root cause identified were reviewed and deemed to be appropriate. Thus, the effectiveness of the CAP will be verified during the next surveillance assessment.
Verification Statement	<p>Verified during this audit, Gomali Palm Oil Mill has satisfactorily rectified and resolved the issues as follows:</p> <ol style="list-style-type: none"> 1. The reverse sensor has been repaired and functioned well during operation. 2. The shovel driver complied with the HIRARC requirement equipped with ear plugs during operating the shovel. <p>Hence, previous NCR is satisfactorily rectified, addressed and accepted by audit team to be closed</p>

Opportunity For Improvement

Ref:	N/A	Clause:	MSPO Part __:
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

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3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2350186-202305-M1	4.4.5.11 Part 3 - Major	26/05/2023	Closed on 24/08/2023
2350186-202305-N1	4.6.3.2 Part 3 - Minor	26/05/2023	Closed on 31/05/2024
2350186-202305-N2	4.4.4.2 Part 4 - Minor	26/05/2023	Closed on 31/05/2024
2501837-202405-M1	4.4.4.2 (d) Part 3 - Major	31/05/2024	Closed on 25/07/2024
2501837-202405-N1	4.3.1.1 Part 3 - Minor	31/05/2024	Open
2501837-202405-N2	4.5.4.2 Part 3 - Minor	31/05/2024	Open
2501837-202405-N3	4.4.5.4 Part 3 - Minor	31/05/2024	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	Feedback: Contractor & Supplier The contractor had given positive feedback about the training provided by management. He mentioned that the training covered important aspects such as policy, safety, environment, and social considerations related to the certification of RSPO and MSPO. He also demonstrated a good understanding of the minimum wage requirements and safety protocols. This indicates a positive outcome from the training session.
	Management Responses: Noted on the positive comment.
	Audit Team Findings: The management has conducted the stakeholder meeting and documented the minutes of the meeting. Additionally, the contractor has signed the agreement form as an acknowledgment. This demonstrates a proactive approach towards ensuring compliance and transparency in stakeholder engagements.
2	Feedback: FFB Transporter Payments for all work done are received within the agreed timeframe, and there is no delay in payments. So far there have been any disputes or disagreements. Regularly submit necessary documents required by the certification units, such as monthly workers' payslips showing payment of minimum wages and statutory payments. Invited to attend stakeholder consultation meeting and are aware of Company Policies, SOPs and are aware of the grievance procedure.
	Management Responses: Noted on the positive comment.
	Audit Team Findings: The management has done stakeholder meeting & good two ways communication.
3	Feedback: Gender Committee Representative

	<p>The representative from Gender Committee provided positive feedback. He mentioned that the management has provided training to all employees, covering crucial aspects like safety, environment, and social considerations. Furthermore, it's noteworthy that the management is open to allowing employees to join any trade union, fostering a spirit of inclusivity and cooperation. This demonstrates a commitment to employee welfare and empowerment.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: The minutes of the meeting have been verified. It seems that Gender Committee has conducted a training session among their committee members.</p>
4	<p>Feedback: Foreign Workers Representative They conveyed that the management upholds equal treatment for all employees, without any form of discrimination. Salaries are disbursed in accordance with the Employment Act of 1955 and the latest Minimum Wage Order. Furthermore, every employee retains the right to join any association of their choosing. The estate facilitates Social Dialogue Meetings, providing a platform for workers to openly discuss both work-related and social matters with the management. This open dialogue fosters a conducive environment for communication. Additionally, the workers are well-informed about the available channels for lodging complaints and grievances.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Reviewed the payslips for all sampled workers found all the workers were paid as per the legal requirements. No further issues.</p>
5	<p>Feedback: Neighbouring Estate Representatives from neighbouring estate confirmed the existence of good relationship between them and IOI estates. They use of same access road and contributions to road maintenance. Boundaries are clearly demarcated with no issues of overplanting or FBB thefts. They have invited to attend stakeholder consultation meeting and are aware of company policies, SOPs and are aware of the grievance procedure.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Good communication between neighbouring estate.</p>
6	<p>Feedback: Head of Village Head of village where is neighbouring estate has been interviewed. Some of residence are working in the office estate. Based on the on the interview, it has been confirmed that good relationships have been between both parties. They also mentioned that there are no operation or activities in estate that give adverse effect to the local communities. There are no cases of pollution has happened and identified by the villagers</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Sighted that communication has been informed during the stakeholders meeting.</p>
7	<p>Feedback: Neighbour School</p>

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	The representative from SJKT provided positive feedback. He mentioned that the management conducted training for the stakeholders. Additionally, the management's consistent support for SJKT through CSR contributions. This positive feedback and strong communication indicate a healthy and productive relationship between estate and school.
	Management Responses: Noted on the positive comment.
	Audit Team Findings: Verified the management has recorded the CSR programmed with SJKT.

3.6 List of Stakeholders Contacted

Government Officer: SJKT Ladang Bahau SJKT Ladang Sagil	Community/neighbouring village: Head Village – Taman Regent
Suppliers/Contractors/Vendors: SXXXX YXX EXXXXXX KXX SXXX LXX TXXXXXXX SXX BXX SX CXXXXXXX WXXXX JXX CXXXXXXX MXXXXXXX MXXXXXXX SXX BXX KXXXXXXX JXX JXXX	Worker's Representative/Gender Committee: NXX FXXXXXXX – WEC Representative EXXXX NXXXXXX – WEC Representative JXXXXXXX IXXXX – Auxiliary Police R. RXXXXXXXXXX – JCC Representative NXXXXXXX – JCC Representative SXXXXXXX – Indonesia Worker Representative

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Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
<p>Based on the findings during the assessment Dynamic Plantations Bhd - Gomali Palm Oil Mill and Plantations Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Dynamic Plantations Bhd - Gomali Palm Oil Mill and Plantations Certification Unit is approved and continued.</p>	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Mohamad Zulkarnain bin Zubir Ahmadi	Name: Mohd Razaleigh bin Mohamad
Company name: IOI Plantation Services Sdn Bhd	Company name: BSI Services Malaysia Sdn.Bhd
Title: Assistant Manager, Sustainability	Title: Client Manager
 Date: 22/08/2024	Signature:  Date: 17/08/2024

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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).	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 further improvement. - Major compliance -	As per internal audit procedure, stated that internal audit needs to be conducted at least a year. Sighted that audit plan has been submitted by Peninsular sustainability department on 26/03/2024 in the document title "Sustainability department (Peninsular Region),	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		sustainability team schedule, April 2024. Internal audit has been conducted as per below: Regent Estate: 03/05/2024 Sagil Estate: 16/04/2024	
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>Internal audit procedure has been documented in the procedure title "Internal audit procedure" document number RSPOSC/SOP/IA/1 dated 31/07/2023 which clearly stated that the internal audit needs to be conducted at least once a year. Stated also in the clause 4.4.2, that the management held responsibilities for taking action to close the non-conformities with assistance from the sustainability team.</p> <p><u>Bukit Dinding Estate</u></p> <p>Total 2 Major non-conformities have been raised under indicator 4.4.6.3 (RSPO Indicator 3.7.1) which related to training to all the workers related to social, environment and GAP and indicator 4.5.2.1 related to non-renewable energy which has not been monitored. Sighted a letter has been submitted by Peninsular sustainability team dated 22/04/2024 which include the detail of non-conformities, root cause and corrective actions. Verification has been done and there is evidence that the non-conformities has been closed based on the diesel/petrol monitoring records and briefing records to all the workers.</p> <p><u>Bahau Estate</u></p> <p>Total 1 Major non-conformities have been raised under indicator 4.4.6.3 (RSPO Indicator 3.7.1) which related to training to all the workers related to social, environment and GAP. Sighted a letter has been submitted by Peninsular sustainability team dated 03/05/2024 which include the detail of non-conformities, root cause and corrective actions. Verification has been done and there is evidence that the non-</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>conformities has been closed based records and briefing records to all the workers.</p> <p><u>Regent Estate</u></p> <p>Total 1 Major non-conformities have been raised under indicator 4.5.2.1 (RSPO Indicator 7.911) related to non-renewable energy which has not been monitored. Sighted a letter has been submitted by Peninsular sustainability team dated 06/05/2024 which include the detail of non-conformities, root cause and corrective actions. Verification has been done and there is evidence that the non-conformities has been closed based on the diesel/petrol monitoring records and briefing records to all the workers.</p> <p><u>Sagil Estate</u></p> <p>Total 3 Major non-conformities have been raised under indicator 7.2.2 (RSPO Indicator 7.911) related to non-renewable energy which has not been monitored, indicator 4.4.6.3 (RSPO 3.7.1) related training related to social, environment and GAP has yet to be conducted, and indicator 4.5.5.1 (RSPO 7.8.2), there is no red pegging for buffer zone at WQI point BSG-03</p> <p>Sighted a letter has been submitted by Peninsular sustainability team dated 19/04/2024 which include the detail of non-conformities, root cause and corrective actions. Verification has been done and there is evidence that the non-conformities has been closed based on the records monitoring of pegging and photo of red pegging that has been set.</p>	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	Internal audit report has been made available in the document title "Internal audit report", that has been prepared by Peninsular Sustainability Department and it has been made available for the management to review.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.3 – Management Review			
4.1.3.1	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. - Major compliance -	Management review meeting has been conducted on 02/05/2024 with attendance of management representative under Gomali POM lead by Mr. Zakaria bin Arshad, plantation controller. Issues that have been discussed during the management review is previous non-conformities, performance review, status of corrections and corrective action and other matters.	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	Continuous improvement has been established for each operating unit. For social aspect, it has been documented in the Social Impact Assessment, Management action plans & continuous improvement plan while for environment, it has been documented in the environmental impact assessment, management action plans continuous improvement plan. Both documents will be reviewed on annual basis for each operating units. Several management plan has been established and details as per below: Social Aspect 1. Repainting workers houses. 2. Construction of new sundry shops. 3. Construction for new staff quarters. Environment Aspect 1. To identify all waste that has been generated in the estate operations and to ensure that it has been handle and disposed as per management plan.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		2. To protect and conserve all the HCV identified and to ensure that monitoring of wildlife surrounding the estate area. 3. To ensure that all workers, staff and the management understand the SOP for emergency related to spillage.	
4.1.4.2	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. - Major compliance -	All operating units did not have new technology implemented at as at audit date.	Complied
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 operating units maintained on the developed training programs which cover the safety & health and sustainability aspect for year 2023 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 MSPO 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 communicated the information can be requested by the stakeholders during the stakeholders meeting conducted on 23/04/2024 which outline total 8 documents that can be access by the stakeholders. The document has been established in dual language which is Bahasa Malaysia and English.	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.	IOI Group established list of publicly available document includes Policies, Stakeholders consultation process, complaints & grievance procedures/flowchart, impact assessment report, Financial Annual Reports. Based on interview with management, IOI Group published	Complied

Criterion / Indicator		Assessment Findings	Compliance						
	- Major compliance -	the list of publicly of available upon request and published at the IOI website: https://ioigroup.com/Content/S/S_Sustainability. They informed any commercially confidential information will need special request before being provided.							
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 -	<p>The management had established the standard of procedure for consultation and communication for effective communication system with internal and external stakeholders. For internal stakeholders, the mode of communication is two ways communication, internal memo, notice board, MSPO meeting. This procedure complaint & grievance also was informed to the external stakeholder during stakeholder meeting. Sighted the evidence:</p> <p>Detail information on procedure company:</p> <table><tr><td>Document 1</td><td>Document: Grievance Procedure Reference: IOI/P/GP/001 Revision: 01 Date: 20/01/2020</td></tr><tr><td>Document 2</td><td>Document: Employee Grievance Procedure Reference: IOI/G/SE/017 Revision: 01 Date: 28/11/2023</td></tr><tr><td>Document 3</td><td>Document: Stakeholder Complaint Flowchart Reference: SOP 6.11 Revision: 1B Date: 17/01/2017</td></tr></table>	Document 1	Document: Grievance Procedure Reference: IOI/P/GP/001 Revision: 01 Date: 20/01/2020	Document 2	Document: Employee Grievance Procedure Reference: IOI/G/SE/017 Revision: 01 Date: 28/11/2023	Document 3	Document: Stakeholder Complaint Flowchart Reference: SOP 6.11 Revision: 1B Date: 17/01/2017	Complied
Document 1	Document: Grievance Procedure Reference: IOI/P/GP/001 Revision: 01 Date: 20/01/2020								
Document 2	Document: Employee Grievance Procedure Reference: IOI/G/SE/017 Revision: 01 Date: 28/11/2023								
Document 3	Document: Stakeholder Complaint Flowchart Reference: SOP 6.11 Revision: 1B Date: 17/01/2017								

Criterion / Indicator		Assessment Findings		Compliance
		Document 4	Document: Stakeholder Request Flowchart Reference: SOP 6.11 Revision: 1B Date: 28/12/2020	
		The procedure complaint & grievance also was informed to the external stakeholder during stakeholder meeting for their awareness and information. Sighted the evidence:		
		Bukit Dinding Estate	Document: Minute Meeting Stakeholder Date: 08/04/2024 Attendance: 25 Persons	
		Bahau Estate	Document: Minute Meeting Stakeholder Date: 24/04/2024 Attendance: 33 Persons	
		Regent Estate	Document: Minute Meeting Stakeholder Date: 25/04/2024 Attendance: 33 Persons	
		Sagil Estate	Document: Minute Meeting Stakeholder Date: 29/04/2024 Attendance: 36 Persons	
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	The appointment letter for management official to be responsible for communication and any complaint from stakeholder. This is to ensure the sustainability matters with relevant stakeholders are compiled and recorded. Sighted the evidence: Detail information on Appointment Letter PIC:		Complied
	Bukit Dinding Estate	Appointment Letter dated 02/01/2024 and PIC is Asst Manager.		

Criterion / Indicator		Assessment Findings		Compliance								
		Bahau Estate	Appointment Letter dated 01/12/2022 and PIC is Asst Manager.									
		Regent Estate	Appointment Letter dated 18/03/2024 and PIC is Asst Manager.									
		Sagil Estate	Appointment Letter dated 01/07/2023 and PIC is Asst Manager.									
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	The management has established the list of stakeholders there were information regarding of name, address, telephone number for contractor, supplier, government agency, industry, head of committee surrounding and schools. The detail is maintained in list of stakeholders. Sighted the evidence: Details information on the list of stakeholders: <table><tr><td>Bukit Dinding Estate</td><td>Document: List of Stakeholder Date updated: 10/05/2024</td></tr><tr><td>Bahau Estate</td><td>Document: List of Stakeholder Date updated: 10/05/2024</td></tr><tr><td>Regent Estate</td><td>Document: List of Stakeholder Date updated: 10/05/2024</td></tr><tr><td>Sagil Estate</td><td>Document: List of Stakeholder Date updated: 10/05/2024</td></tr></table> The management has also done conducted stakeholder meeting and the record of minutes of meeting was recorded. During stakeholder meeting, the discussion is all about introduction of company, awareness on MSPO, explanation of complaint procedure, question and answer. Sighted the evidence: Detail information on communication between stakeholder:		Bukit Dinding Estate	Document: List of Stakeholder Date updated: 10/05/2024	Bahau Estate	Document: List of Stakeholder Date updated: 10/05/2024	Regent Estate	Document: List of Stakeholder Date updated: 10/05/2024	Sagil Estate	Document: List of Stakeholder Date updated: 10/05/2024	Complied
Bukit Dinding Estate	Document: List of Stakeholder Date updated: 10/05/2024											
Bahau Estate	Document: List of Stakeholder Date updated: 10/05/2024											
Regent Estate	Document: List of Stakeholder Date updated: 10/05/2024											
Sagil Estate	Document: List of Stakeholder Date updated: 10/05/2024											

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Criterion / Indicator		Assessment Findings		Compliance
		Bukit Dinding Estate	External stakeholder meeting has conducted 23/04/2024 at Dewan Taman Bukit Dinding	
		Bahau Estate	External stakeholder meeting has conducted 24/04/2024 at Dewan Ladang Bahau	
		Regent Estate	External stakeholder meeting has conducted 25/04/2024 at Meeting Room Research Centre	
		Sagil Estate	External stakeholder meeting has conducted 29/04/2024 at Club House Sagil Estate	
Criterion 4.2.3 – Traceability				
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	The estate management has established, implemented, and maintained a procedure for tracing FFB from the estates to the CPO and PK produced by the POM. This procedure is documented in the Standard Operating Procedure titled "MSPO Supply Chain – Oil Mill Segregation," Document Number: MSPOSC/SOP/SG/1, Revision 2, with an effective date of 01/09/2019.		Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Estate management is responsible for conducting regular inspections of the traceability system. Periodic inspections are also carried out by the Plantation Controller, the Sustainable Palm Oil Department, and Agronomists during their visits. The effectiveness of this monitoring will be reflected in the findings of internal audits and visit reports.		Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system.	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 MSPO compliances.		Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	<p>Bukit Dinding Estate: Mr Nagenthiran Murthy, assistant manager has been appointed as PIC dated 02/01/2024 signed by Mr Muhammad Ariffudin bin Muhammad Ghazali and training has been conducted on 15/05/2024.</p> <p>Regent Estate: Mr Muhammad Nazam bin Abdul Rahman assistant manager of Regent Estate has been appointed by Mr Faizal bin Kamaruddin base on appointment letter 04/09/2023.</p>	
4.2.3.4	<p>Records of sales, delivery or transportation of FFB shall be maintained.</p> <p>- Major compliance -</p>	<p>Records of FFB delivered has been maintained and verified from the FFB weighbridge ticket. Sample of weighbridge ticket as per below</p> <p><u>Bukit Dinding Estate:</u></p> <p>Date 20/05/2024 Ticket No: 00046xx P/O No: 28xxx Total tonnage (Mt): 31.43mt</p> <p>Date 20/05/2024 Ticket No: 00046xx P/O No: 28xxx Total tonnage (Mt): 31.88mt</p> <p>Date 20/05/2024 Ticket No: 00046xx P/O No: 28xxx Total tonnage (Mt): 33.28mt</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Date 20/05/2024 Ticket No: 00046xx P/O No: 28xxx Total tonnage (Mt): 32.45mt</p> <p><u>Regent Estate</u> Date 30/01/2024 Ticket No: 3xxx P/O No: xxxxxxxx Total tonnage (Mt): 31.60mt</p> <p>Date 12/02/2024 Ticket No: 3xxxx P/O No: 104xxxxx Total tonnage (Mt):26.72mt</p> <p>Date 29/03/2024 Ticket No: 3xxxx P/O No: 105xxxxx Total tonnage (Mt):26.78mt</p>	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			

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Criterion / Indicator		Assessment Findings	Compliance	
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	All Estates continued to comply with the legal requirements. IOI Plantation Berhad have established a mechanism to ensure compliancy to legal and other requirement. The IOI Administration & Legal Department and SD (Sustainability Department) based at Head Office are responsible to track changes in the law and the information was disseminated to all of its plantations and mills. The documented procedure has been established and implemented with reference Mechanism for Tracking Changes in Law reviewed on January 2020.	Minor non-conformities	
		Among the licenses and permits sampled were.		

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Criterion / Indicator		Assessment Findings		Compliance
		JTK - Wage deduction ref JTK SM7/2/35/68	Eff 16/05/2002	
		JTK - Wage deduction insurance ref 201/0085	Eff 15/04/2011	
		JTK - Wage deduction Water ref 2022/0012	22/10/2025	
		JTK - Wage deduction Electricity ref 2022/013	22/10/2025	
		License Gun/Rifle ref JPL/1067	03/07/2024	
		Regent Estate		
		MPOB license 586619002000	30/06/2025	
		KPDNHEP - ref C003130 - 15000L diesel	05/10/2024	
		Meterology Corporation ref B2047361	16/06/2024	
		JKKP - Air Compressor ref PMT/NS/23/64748	02/11/2024	
		JTK - Wage deduction water PMT2024/0009	Eff 04/04/2024	
		JTK - Deduction temple ref PMT 2018/0077	Eff 24/07/2018	
		JTK - Deduction NUPW ref PP3/34/1069	Eff 01/07/2005	
		JTK - Deduction electricity ref PMT2020/0018	03/04/2027	
		JTK - Deduction surau ref PMT/10501/007	Eff 18/04/2016	
		JTK - Deduction Insurance ref PMT2011/0085	Eff 15/04/2011	
		Lesen Perniagaan – MD Tampin ref. L00132808	31/12/2024	
		Sagil Estate		
		MPOB license 586841002000	30/06/2025	
		MPOB license 58920401-1000	30/06/2025	
		KPDNHEP - ref J002769- 18000L diesel	29/09/2024	
		KPDNHEP - ref PK2023/J/045 – 100L/day Petrol	14/05/2025	
		JKKP - Air Compressor ref PMT JH/1974353	20/09/2024	
		SPAN Water Extraction Ref LK/3/23/0087	08/11/2026	
		BAKAJ - Water Extraction Ref 07/A/079	31/12/2024	
		Meterology Corporation ref B2168219	07/05/2025	

Criterion / Indicator		Assessment Findings		Compliance
		JTK - Wage deduction water PMT2022/04	27/06/2024	
		JTK - Wage deduction ref PP3/29/0173	01/03/1999	
		JTK - Deduction temple ref PMT 2018/0077	Eff 16/05/2002	
		JTK - Deduction NUPW ref JSB/E/100/2022	Eff 16/04/2011	
		JTK – Own water permit ref JTK600/2022/04	27/06/2024	
		Note:		
		Sagil Estate made application dated 21/02/2024 to BAKAJ Johor for the increase of water extraction from 227m3/day to 400m3/day and received approval via letter dated 29/05/2024.		
		<u>Minor non-conformities</u>		
		<u>Bahau Estate</u>		
		During a site visit to the estate, the auditor discovered that the canteen operator was using business licenses registered to a different address in Kampung Lonek, Bahau, Negeri Sembilan. Details as per below		
Registrations No: 202103064284				
Address: Pintu Gerbang Kampung Lonek, 72200, Batu Kikir, Negeri Sembilan				
Validity: until 28/03/2025				
According to an interview with the canteen owner, the business registered under the licenses is no longer in operation.				
<u>Bukit Dinding Estate</u>				
Contract agreement between Bukit Dinding Estate and xx Mxxxx Mxxxxx Exxxxx dated 01/01/2024 stated in clause (1), the tenant hereby covenants with the lands lords as follows (j) to observe all rule and regulations imposed by the landlord or the authorities from time				

Criterion / Indicator		Assessment Findings	Compliance
		<p>to time. The contract agreement has been signed by Mdm. Nxxxxxxi A/P Sxxxxx.</p> <p>The management of IOI Plantations has established checklist for grocery/canteen that has been done on monthly basis latest conducted on 09/04/2024 and 10/05/2024.</p> <p>During site visit to grocery store, sighted that the grocery store has sell tepung gandum, gula, cooking oil and beras. However, there is no application of licenses to KPDNKK has been made. This not complied with the requirement stated in the, Peraturan-Peraturan Kawalan Bekalan 1974 (PPKB 1974).</p>	
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>The Legal & Other Requirements Register (LORR) covers all the necessary regulatory requirements. The LORR was formalized on 02/05/2019 and subject to review annually or as when new Act and Regulations being introduced for implementations.</p> <p>a) List of applicable legal and other requirements was made available during the assessment and complied in the SUS-04(1) folder.</p> <p>b) Documented procedure has been established and implemented reference Mechanism for Tracking Changes in Law reviewed on January 2020.</p> <p>Among others the identified applicable laws and regulations relevant to its operations included the;</p> <ul style="list-style-type: none"> i. Environmental Quality Act 1974 and its Regulations ii. Factories and Machinery Act 1967 and its Regulations iii. Occupational Safety and Health Act 1994 and its Regulations iv. Pesticides Act, 1974 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> v. Workers Minimum Standards of Housing and Amenities (Amendment) Act 2021 vi. Drainage Works Act 1954 (Act 386) vii. Wildlife conservation (Amendment) Act 2022 viii. Malaysian Palm Oil Board 1998 ix. Holiday Act 1951 x. Passport Act 1966 xi. Workers Union Act 1959 xii. Estate Hospital Assistants (Registration) Act 1965 xiii. Petroleum (safety Measures) Act 1984 xiv. Fire Services Act 1984 xv. Min wages order 2022 rev 06/05/2022 xvi. Uniform Building by Laws 1986 xvii. Weights And Measures Act 1972 (Act 71) (Amendment 1981) 	
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>The IOI Administration & Legal Department and SD (Sustainability Department) based at Head Office is responsible to track changes in the law and the information was disseminated to all of its plantations and mills. In addition, the Plantation Controllers, Human Resources Department IOI also played a role in disseminating new Acts & Regulations to all the estates in the Region.</p> <ul style="list-style-type: none"> i. This was made via communication with the publisher of the documents. ii. This mechanism was outlined in its procedure. iii. The updating of the legal register is made on a periodical basis. 	Complied

Criterion / Indicator		Assessment Findings	Compliance																				
		<p>iv. Changes in the legal register if any are communicated to the respective Region /CU</p> <p>The Estates had entirely adopted the IOI established documented system for identifying, tracking, accessing and updating the legal requirements. It had ensured that all applicable legal requirements pertaining to MSPO are established, implemented and maintained. The latest revision on the LORR was made for the following changes:</p> <ul style="list-style-type: none"> i. 01/02/2023 - Wildlife Conservation (Amendment) Act 2022 ii. 01/01/2023 - Employment Act (Amendment) 2022 iii. 31/03/2023 - Anti-Sexual Harassment Act 2022 																					
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>The Persons in charge are appointed by the respective Estate Managers with details shown below. Duties among others to ensure records are maintained at all times with close liaison with SD Peninsular Malaysia based at Head Office. All appointment letters were sighted and verified.</p> <table border="1"> <thead> <tr> <th>Estate</th><th>Date</th><th>PIC - M/s</th><th>Designation</th></tr> </thead> <tbody> <tr> <td>Bukit Dinding</td><td>02/01/2024</td><td>Nagenthiran Murthy</td><td>Assist Manager</td></tr> <tr> <td>Bahau</td><td>10/10/2021</td><td>Mohd Azri Ridzwan</td><td>Assist Manager</td></tr> <tr> <td>Regent</td><td>04/09/2023</td><td>Md Nazam Rahman</td><td>Assist Manager</td></tr> <tr> <td>Sagil</td><td>19/10/2022</td><td>Md Muhaiman Najib</td><td>Sr Assistant</td></tr> </tbody> </table>	Estate	Date	PIC - M/s	Designation	Bukit Dinding	02/01/2024	Nagenthiran Murthy	Assist Manager	Bahau	10/10/2021	Mohd Azri Ridzwan	Assist Manager	Regent	04/09/2023	Md Nazam Rahman	Assist Manager	Sagil	19/10/2022	Md Muhaiman Najib	Sr Assistant	Complied
Estate	Date	PIC - M/s	Designation																				
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Bahau	10/10/2021	Mohd Azri Ridzwan	Assist Manager																				
Regent	04/09/2023	Md Nazam Rahman	Assist Manager																				
Sagil	19/10/2022	Md Muhaiman Najib	Sr Assistant																				
Criterion 4.3.2 – Lands use rights																							
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>The management has ensured all operation in estate not diminish the land use rights. It has been verified during interview session with stakeholder. The management also provided the legal ownership of land title during audit.</p>	Complied																				

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Criterion / Indicator		Assessment Findings	Compliance
		<u>Bukit Dinding Estate - Sample of Land Title</u>	
		Document	
		Land Title No: xxxx xxxx Lot Number: Lot 3015 Area (Ha): 355.6862 Land Status: Oil Palm	
		Total Land Title	
		Number: 17 units of Land Title Area (Ha): 1660.4495	
		<u>Bahau Estate - Sample of Land Title</u>	
		Document	
		Land Title No: Gxx 2xxxxxx Lot Number: PT 5892 Area (Ha): 598.00 Land Status: Oil Palm	
		Total Land Title	
		Number: 15 units of Land Title Area (Ha): 2819.11	
		<u>Regent Estate - Sample of Land Title</u>	
		Document	
		Land Title No: Gxx 2xxxxxx Lot Number: Lot 11817 Area (Ha): 602.60 Land Status: Agriculture	
		Total Land Title	
		Number: 12 units of Land Title Area (Ha): 2300.381	
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 has ensured all operation in estate not diminish the land use rights. It has been verified during interview session with stakeholder. The management also provided the legal ownership of land title during audit.	Complied

Criterion / Indicator		Assessment Findings	Compliance				
		<u>Bukit Dinding Estate - Sample of Land Title</u> <table><tr><td>Document</td><td>Land Title No: xxxx xxxx Lot Number: Lot 3015 Area (Ha): 355.6862 Land Status: Oil Palm</td></tr><tr><td>Total Land Title</td><td>Number: 17 units of Land Title Area (Ha): 1660.4495</td></tr></table>	Document	Land Title No: xxxx xxxx Lot Number: Lot 3015 Area (Ha): 355.6862 Land Status: Oil Palm	Total Land Title	Number: 17 units of Land Title Area (Ha): 1660.4495	
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		Document	Land Title No: Gxx 2xxxxxx Lot Number: Lot 11817 Area (Ha): 602.60 Land Status: Agriculture				
		Total Land Title	Number: 12 units of Land Title Area (Ha): 2300.381				
		4.3.2.3 Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -		The management has ensured the oil palm cultivation within legal boundary. Sighted the legal perimeter boundary maker is maintained and visible on the ground. Sighted the evidence: Detail information legal perimeter boundary:	Complied		

Criterion / Indicator		Assessment Findings		Compliance
		Bukit Dinding Estate	Location of Boundary Peg at PM03G GPS: 3.412002, 102.048024	
		Bahau Estate	Location of Boundary Peg at PM05F GPS: 2.782390, 102.454573	
		Regent Estate	Location of Boundary Peg at PM20A GPS: 2.492525, 102.416386	
		Sagil Estate	Location of Boundary Peg at PM20D GPS: 2.335964, 102.637868	
4.3.2.4	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). - Minor compliance -	There have 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. No changes from previous audit.		Not applicable
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.		Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	There is no land encumbered by customary rights under sample visited estate.		Not applicable
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.		Not applicable

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Criterion / Indicator		Assessment Findings	Compliance								
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 -	<p>The management has identified, and plans are implemented on Social Impact Assessment (SIA) to mitigate the negative impacts and promote the positive ones. Refer Social Impact Assessment (SIA) report, the methodology was done by interview section to local community, interview internal workers and conduct stakeholder meeting. The process of assessment was done through identified stakeholder, social factor, analyse data, meeting, develop and implement action plan. Sighted the evidence:</p> <p>Details information on Social Impact Assessment (SIA):</p> <table><tr><td>Bukit Dinding Estate</td><td>SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.</td></tr><tr><td>Bahau Estate</td><td>SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.</td></tr><tr><td>Regent Estate</td><td>SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.</td></tr><tr><td>Sagil Estate</td><td>SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.</td></tr></table> <p>Based on the Social Impact Assessment, the management has developed a mitigation action plan to aimed and promoting positive actions to generate beneficial impacts. This plan likely includes</p>	Bukit Dinding Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.	Bahau Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.	Regent Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.	Sagil Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.	Complied
Bukit Dinding Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.										
Bahau Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.										
Regent Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.										
Sagil Estate	SIA was done reviewed by internal team. Date reviewed on 17/05/2024. The action plan is monitored.										

Criterion / Indicator		Assessment Findings	Compliance	
		strategies and initiatives designed to address identified social issues, enhance community well-being, and maintain development within the affected areas.		
		Details information on social management plan:		
		Bukit Dinding Estate		An action plan was raised such as: 1. Induction briefing to new worker was done conducted on 08/05/2024 2. Explanation of piece rate was informed during induction training 3. The piece rate has display at notice board.
		Bahau Estate		An action plan was raised such as: 1. Induction briefing to new worker was done conducted on 25/04/2024 2. Latest weekly housing inspection was done conducted on 25/04/2024 3. Management to ensure workers salary paid lates by 7 th every month
		Regent Estate		An action plan was raised such as: 1. Social policy was display at notice bord at office 2. Explanation of piece rate was informed during induction training 3. Management to ensure workers salary paid lates by 7 th every month
		Sagil Estate	An action plan was raised such as: 1. Training to contractor done conducted on 08/04/2024	

Criterion / Indicator		Assessment Findings		Compliance						
			<div>2. Latest weekly housing inspection was done conducted on 06/05/2024</div> <div>3. Grievance procedure training was conducted on 01/03/2024</div> <div>From the social management plan, it was observed that the management has monitoring the plan and implemented on the site for the Year 2024.</div>							
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 -	<div>The management has established a system for dealing with complaints and grievances. The management also has provided training to the worker regarding of complaint and grievances procedure. Sighted the evidence:</div> <div>Details information on complaint and grievance procedure:</div> <table><tr><td>Document 1</td><td>Document: Grievance Procedure Reference: IOI/P/GP/001 Revision: 01 Date: 20/01/2020</td></tr><tr><td>Document 2</td><td>Document: Employee Grievance Procedure Reference: IOI/G/SE/017 Revision: 01 Date: 28/11/2023</td></tr><tr><td>Document 3</td><td>Document: Stakeholder Complaint Flowchart Reference: SOP 6.11 Revision: 1B</td></tr></table>		Document 1	Document: Grievance Procedure Reference: IOI/P/GP/001 Revision: 01 Date: 20/01/2020	Document 2	Document: Employee Grievance Procedure Reference: IOI/G/SE/017 Revision: 01 Date: 28/11/2023	Document 3	Document: Stakeholder Complaint Flowchart Reference: SOP 6.11 Revision: 1B	Complied
Document 1	Document: Grievance Procedure Reference: IOI/P/GP/001 Revision: 01 Date: 20/01/2020									
Document 2	Document: Employee Grievance Procedure Reference: IOI/G/SE/017 Revision: 01 Date: 28/11/2023									
Document 3	Document: Stakeholder Complaint Flowchart Reference: SOP 6.11 Revision: 1B									

Criterion / Indicator		Assessment Findings		Compliance								
			Date: 17/01/2017									
		Document 4	Document: Stakeholder Request Flowchart Reference: SOP 6.11 Revision: 1B Date: 28/12/2020									
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 management has established system to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. Furthermore, the process requires the complaint and grievance to be resolved within 30 working days for investigate and 10 working days to meet up the issue. Sighted the evidence: Details information on system of complaint & grievance: <table><tr><td>Bukit Dinding Estate</td><td>Complaint book is available at office. All issue complaint has resolve in timely. Date received: 04/04/2022. Date resolved: 18/04/2022</td></tr><tr><td>Bahau Estate</td><td>Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/01/2024. Date resolved: 12/01/2024</td></tr><tr><td>Regent Estate</td><td>Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/05/2024 Date resolved: 13/05/2024</td></tr><tr><td>Sagil Estate</td><td>Complaint book is available at office. All issue complaint has resolve in timely. Date received: 06/03/2024 Date resolved: 09/03/2024</td></tr></table>		Bukit Dinding Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 04/04/2022. Date resolved: 18/04/2022	Bahau Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/01/2024. Date resolved: 12/01/2024	Regent Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/05/2024 Date resolved: 13/05/2024	Sagil Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 06/03/2024 Date resolved: 09/03/2024	Complied
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Sagil Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 06/03/2024 Date resolved: 09/03/2024											

Criterion / Indicator		Assessment Findings	Compliance
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 -	All Employees and affected stakeholders can make complaints by recording in the Complaints & Grievance Book kept at the Estate offices. Sighted the evidence: Details information on system of complaint & grievance:	Complied
		Bukit Dinding Estate	
		Complaint book is available at office. All issue complaint has resolve as timely. Date received: 04/04/2022. Date resolved: 18/04/2022	
		Bahau Estate	
		Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/01/2024. Date resolved: 12/01/2024	
		Regent Estate	
		Complaint book is available at office. All issue complaint has resolve in timely. Date received: 12/12/2022. Date resolved: 13/12/2022	
		Sagil Estate	
		Complaint book is available at office. All issue complaint has resolve in timely. Date received: 06/03/2024 Date resolved: 09/03/2024	
		Other than that, the complaint and grievances can be submitted through the following channels established by the management. Sighted the evidence: Details information on system complaint channel:	
		System 1	
		The Complaint / Grievance Book are provided at main office.	

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Criterion / Indicator		Assessment Findings		Compliance								
		System 2	The complaint can send to email: grievance@ioigroup.com and can use the Telephone: 603-8947 XXXX 4.									
		System 3	Anyone can be writing to, IOI Corporation Bhd: Attention to Sustainability Department (Grievance Coordinator).									
		System 4	The complaint can made through online system IOI Mesra Apps.									
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	The management has informed the workers and surrounding communities at the internal and external stakeholders meeting regarding the complaint and grievance procedure. It is to ensure employee and stakeholder aware on procedure company. Sighted the evidence: Detail information on internal and stakeholder meeting: <table><tr><td>Bukit Dinding Estate</td><td>External stakeholder meeting has conducted 23/04/2024 at Dewan Taman Bukit Dinding</td></tr><tr><td>Bahau Estate</td><td>External stakeholder meeting has conducted 24/04/2024 at Dewan Ladang Bahau</td></tr><tr><td>Regent Estate</td><td>External stakeholder meeting has conducted 25/04/2024 at Meeting Room Research Centre</td></tr><tr><td>Sagil Estate</td><td>External stakeholder meeting has conducted 29/04/2024 at Club House Sagil Estate</td></tr></table>		Bukit Dinding Estate	External stakeholder meeting has conducted 23/04/2024 at Dewan Taman Bukit Dinding	Bahau Estate	External stakeholder meeting has conducted 24/04/2024 at Dewan Ladang Bahau	Regent Estate	External stakeholder meeting has conducted 25/04/2024 at Meeting Room Research Centre	Sagil Estate	External stakeholder meeting has conducted 29/04/2024 at Club House Sagil Estate	Complied
Bukit Dinding Estate	External stakeholder meeting has conducted 23/04/2024 at Dewan Taman Bukit Dinding											
Bahau Estate	External stakeholder meeting has conducted 24/04/2024 at Dewan Ladang Bahau											
Regent Estate	External stakeholder meeting has conducted 25/04/2024 at Meeting Room Research Centre											
Sagil Estate	External stakeholder meeting has conducted 29/04/2024 at Club House Sagil Estate											

Criterion / Indicator		Assessment Findings	Compliance		
		The complaint procedure was explained during stakeholder meeting and JCC meeting to ensure stakeholder and employee aware on method how to made a complaint.			
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	Complaints and resolutions for the last 24 months has documented and made available to affected stakeholders upon request. The complaint form was recorded in the office for their monitoring and action taken. Sighted the evidence: Details information sample of complaint & grievance form:	Complied		
		<table><tr><td>Bukit Dinding Estate</td><td>Complaint book is available at office. All issue complaint has resolve as timely. Date received: 04/04/2022 Date resolved: 18/04/2022</td></tr></table>		Bukit Dinding Estate	Complaint book is available at office. All issue complaint has resolve as timely. Date received: 04/04/2022 Date resolved: 18/04/2022
		Bukit Dinding Estate		Complaint book is available at office. All issue complaint has resolve as timely. Date received: 04/04/2022 Date resolved: 18/04/2022	
		<table><tr><td>Bahau Estate</td><td>Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/01/2024 Date resolved: 12/01/2024</td></tr></table>		Bahau Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/01/2024 Date resolved: 12/01/2024
		Bahau Estate		Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/01/2024 Date resolved: 12/01/2024	
<table><tr><td>Regent Estate</td><td>Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/05/2024 Date resolved: 13/05/2024</td></tr></table>	Regent Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/05/2024 Date resolved: 13/05/2024			
Regent Estate	Complaint book is available at office. All issue complaint has resolve in timely. Date received: 10/05/2024 Date resolved: 13/05/2024				
<table><tr><td>Sagil Estate</td><td>Complaint book is available at office. All issue complaint has resolve as timely. Date received: 27/01/2022 Date resolved: 29/01/2022</td></tr></table>	Sagil Estate	Complaint book is available at office. All issue complaint has resolve as timely. Date received: 27/01/2022 Date resolved: 29/01/2022			
Sagil Estate	Complaint book is available at office. All issue complaint has resolve as timely. Date received: 27/01/2022 Date resolved: 29/01/2022				

Criterion 4.4.3: Commitment to contribute to local sustainable development

Criterion / Indicator		Assessment Findings		Compliance
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	The management has contributed to local development in consultation with the local communities. There is a record for the CSR programme are made with surrounding community. Sighted the evidence: Details information of CSR from the company:		Complied
		Bukit Dinding Estate	Donation to employee on Hari Deepavali at 10/11/2023	
		Bahau Estate	Donation to SJKT Ladang Bahau during sport day Electric and water supply are free give to SJKT Ladang Bahau. The payment paid by Bahau Estate	
		Regent Estate	Donation to SMK Dato Mohd Taha during sport day at 19/04/2024 Donation food and drinks to workers on 16/05/2024	
		Sagil Estate	Water and electricity paid by Sagil Estate for SJKT Ladang Sagil.	
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 Gomali Certification Unit estates has adopted and maintained the IOI Plantations established Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B Sudhakaran in January 2023. 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.		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Verified the Communication of the Occupational Health and Safety Policy as below:</p> <ul style="list-style-type: none"> a. Bukit Dinding Estate – 14/5/2024 attended by 146 workers. b. Regent Estate – 06/02/2024 attended by 211 workers. c. Sagil Estate – 07/03/2024 attended by 27 workers. <p>An occupational safety and health plan has been reviewed and verified as follows:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> • Document: Safety & Health Management Plan 2020-2025 • Latest Review: 18/4/2024 • Next review: 17/4/2024 • Remarks: Maintained <p><u>Bahau Estate</u></p> <ul style="list-style-type: none"> • Document: Safety & Health Management Plan 2020-2025 • Latest Review: 18/4/2024 • Next review: 17/4/2025 • Remarks: Maintained <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> • Document: Safety & Health Management Plan 2020-2025 • Latest Review: 23/04/2024 • Next review: 22/04/2025 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Remarks: Maintained <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> Document: Safety & Health Management Plan 2020-2025 Latest Review: 09/05/2024 Next review: 08/05/2025 Remarks: Maintained 	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <p style="margin-left: 20px;">i. all employees involved shall be adequately trained on safe working practices</p> <p style="margin-left: 20px;">ii. all precautions attached to products shall be properly observed and applied</p> <p>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).</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</p>	<p>The Occupational Safety and Health Plan for the year 2024 was available for all the sampled estates. The Safety and Health Plan covered the implementation among others as below:</p> <p>a) The established IOI Plantations Group Policy - Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B Sudhakaran in January 2023, is adopted and maintained by IOI Gomali Certification Unit estates.</p> <p>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 as verified the Communication of the Occupational Health and Safety Policy as stated in 4.4.4.1.</p> <p>b) IOI Gomali Certification Unit estates have conducted and duly documented risk assessments for all the operations. Verified the followings:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification 	Major Non-conformities/ OFI

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Criterion / Indicator	Assessment Findings	Compliance
<p>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>	<p>and recently reviewed on 15/04/2024 for all operations.</p> <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 as verified below: <ul style="list-style-type: none"> - Conducted by ETOSH Consult & Engineering Plt - Dated 13/03/2024. - DOSH Registration: HQ/22/ASS/00/00052 - Report Number: HQ/02/ASS/00/00052– 2024/7. - Recommendations: <ul style="list-style-type: none"> • CEMS – no necessity to conduct CEMS. • Medical Surveillance – No necessity ▪ Medical Surveillance as per OSHA-USECHH 2000 requirements <ul style="list-style-type: none"> - Conducted by Klinik Kiru (Occupational Health Doctor: Umanagendri Santana Devan (HQ/19/DOC/00/00366) - Dated 23/01/2024. - No of workers 12 workers - Medical Surveillance Report (Report Number: OHD/10001/23012024) - The result stated that all 19 workers passed the medical program and were fit to work. ▪ Noise Risk Assessment Report (NRA) was conducted in compliance with Occupational Safety & Health (Noise Exposure) Regulations 2019 and is available for verification. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Conducted by: ETOSH Consult & Engineering Plt - DOSH Reg Number: PH 03/04/413 - Date: 14/09/2020. - The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/21/ 00302) <ul style="list-style-type: none"> ▪ Audiometric test was conducted as recommended in the NRA <ul style="list-style-type: none"> - Conducted by: Poliklinik AR Razi Perubatan - Dated: 7 & 9/022024 - Number of workers 27 workers - Results: <ul style="list-style-type: none"> • 22 workers had normal hearing, • Noise Induced Hearing Loss 1 workers, • Hearing Impairment with Noise Induced Hearing Loss 4 workers. • Retest in 3 months – conducted on 05/04/2024 for 5 workers reported 26/04/2024. <p><u>Bahau Estate</u></p> <p>HIRARC was assessed and documented for all estate operations which was updated on 15/04/2024, where health and safety are an issue, in order to determine the significant hazards and implement control measures. Significant hazards determined and documented include noise exposure, pesticides/ chemicals, accident, fire, fuel spillage, working at heights, working in enclosed space, hot work, lightning,</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>electrocution, machinery etc. Control measures include the use of PPE, fire drill training, first aid training, etc.</p> <p>The Chemical Health Risk Assessment (CHRA) was conducted by a competent person with DOSH registration number HQ/22/ASS/00/00052 on 29/04/2023. The CHRA Report (Ref. No. HQ/22/ASS/00/00052-2023/5) shows that the work unit that has been assessed were Chemical Premix Applicator, Chemical Sprayer & Rat Baiting & Trunk Injection Applicator, P&D Sprayer & Rat Baiting & Trunk Injection Applicator, Turbomiser (P&D Treatment Machine) Operator, Geo-Spray Operator, Nursery Chemical Sprayer, Manual & Semi-Mechanise Fertilizer Applicator, Spreader Fertilizer Applicator, Nursery (Fertilizer) Applicator, Storekeeper, and Workshop Foreman. The action plan for CHRA documented as Chemical Health Risk Assessment Action Plan Gantt Chart (IOI/OHSMS/FM/CW/034/00). The plan was updated in May 2024 which also verified by the Estate Manager.</p> <p>The Noise Risk Assessment (NRA) was conducted by HQ/16/PEB/00/158 dated 15/09/2020 on a typical operational working day. As per the NRA Report (Ref. No. HQ/LPROYKPEB/20/00268), the Similar Exposure Group (SEG) assessed are Workshop Foreman, Tractor Driver, Badang/MB Driver, Mist blower Sprayer, and Knapsack Grass Cutter Operator. The Additional NRA was conducted by HQ/16/PEB/00/158 dated 09/05/2022 on a typical operational working day. As per the NRA Report (Ref. No. HQ/LPROYKPEB/22/00732), the Similar Exposure Group (SEG) assessed are Palm Mechanical Cutter Operator, and Ramp Operator. The management established action plan based on both assessment reports and documented as Action Plan (Noise Risk Assessment Report), with latest revision was in Jan-2024.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Audiometric Test was conducted twice in 2023. The first test was conducted in July 2023 by HQ/17/DOC/00/00094, with the report dated 28/09/2023. The test involved 5 workers, out of which 3 had normal hearing, 1 had non-Occupational Health and Safety (OHS) related issues, and 1 had OHS related issues. The worker with OHS related issues was reported to the Department of Occupational Safety and Health (JKKP) in October 2023. The results of the test were briefed to the respective workers in Sept 2023 by the HA. The second Audiometric Test was conducted in December 2023 by HQ/17/DOC/00/00094, with the report dated 25/01/2024. This test involved 28 new workers, out of which 16 had normal hearing, 1 had non-OHS related issues, and 1 had OHS related issues. The worker with OHS related issues was reported to the JKKP in March 2024. The results of the test were also briefed to the respective workers on 19/03/2024 by the HA. The JKKP 7 and JKKP 8 reports related to the OHS related issue reported to JKKP in October 2023 were also reviewed.</p> <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> ▪ HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 15/04/2024 for all operations. ▪ Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate as verified below: <ul style="list-style-type: none"> - Conducted by ETOSH Consult & Engineering Sdn Bhd - Dated 28/02/2022. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - DOSH Registration: HQ/22/ASS/00/00052) - Report Number: HQ/04/ASS/00/193 – 2022/1. - Recommendations: <ul style="list-style-type: none"> • CEMS – no necessity to conduct CEMS. • Medical Surveillance – No necessity ▪ Medical Surveillance as per OSHA-USECHH 2000 requirements <ul style="list-style-type: none"> - Conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545) - Dated 27 & 28/03/2024. - No of workers 28 workers - Medical Surveillance Report (Report Number: 045/OHD/2024) - The result stated that all 28 workers passed the medical program and were fit to work. ▪ Noise Risk Assessment Report (NRA) was conducted in compliance with Occupational Safety & Health (Noise Exposure) Regulations 2019 and is available for verification. <ul style="list-style-type: none"> - Conducted by ETOSH Consult & Engineering Plt - DOSH Reg Number: JH/03/04/125) - Dated 21/07/2020. - The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/2/ 00281) 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Additional Noise Risk Assessment was conducted for Exposure Group as below:</p> <ul style="list-style-type: none"> - Motorized cutter operator - Power Spray operator - Grabber operator <ul style="list-style-type: none"> • Conducted by: ETOSH Consult & Engineering Plt • Date: 17/07/2023 • Report No: ADD NRA REGENT/07/2023 ▪ Audiometric test was conducted as recommended in the NRA <ul style="list-style-type: none"> • Conducted by KLINIK TTMC Ayer Keroh • Dated 13-15/02/2024. • Number of workers 24 workers <ul style="list-style-type: none"> - The results indicated that 21 workers had normal hearing and 3 workers with hearing loss. - 2 workers to notify to DOSH. Verified submission of JKPP 7 form submitted to DOSH dated 27/02/2024. As per audit date, DOSH yet to response the report. <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> ▪ HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 15/04/2024 for all operations. ▪ Chemical Health Risk Assessment (CHRA) was conducted to assess 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>the hazards associated with the hazardous chemicals used in the estate as verified below:</p> <ul style="list-style-type: none"> - Conducted by ETOSH Consult & Engineering Plt - Dated 05/05/2024. - Assessor: Nur Izzati Salleh. - DOSH Registration: HQ/22/ASS/00/00052) - Report Number: Pending Final Report <p>▪ Medical Surveillance as per OSHA-USECHH 2000 requirements</p> <ul style="list-style-type: none"> - Conducted by Klinik Segamat - Assessor: Dr. Ling Kay Kwong - DOSH Registration No: HQ/08/DOC/00/545) - Dated 20/11 – 22/12/2023. - No of workers 20 workers - Medical Surveillance Report (Report Number: 116/OHD/2023) - The result stated that all 20 workers passed the medical program and were fit to work. <ul style="list-style-type: none"> - Conducted by Klinik Segamat - Assessor: Dr. Ling Kay Kwong - DOSH Registration No: HQ/08/DOC/00/545) - Dated 14/02/2024. - No of workers 20 workers - Medical Surveillance Report (Report Number: 023/OHD/2024) 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - The result stated that all 20 workers passed the medical program and were fit to work. ▪ Noise Risk Assessment Report (NRA) was conducted in compliance with Occupational Safety & Health (Noise Exposure) Regulations 2019 and is available for verification. <ul style="list-style-type: none"> - Conducted by ETOSH Consult & Engineering Plt - DOSH Reg Number: JH/03/04/125) - Dated 04/06/2020. - The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/ 00230) ▪ Audiometric test was conducted as recommended in the NRA. <ul style="list-style-type: none"> - Conducted by KPJ Nandar Maharani Specialist Hospital - Dated 01/04/2024. - Number of workers 5 workers - The results indicated that 5 workers had normal hearing. <p>c) (i) IOI Gomali Certification Unit estates have established training programs for management teams, workers and contractors including pesticides applicators, programmed throughout the year. The trainings were conducted by those with knowledge of chemical handling.</p> <p><u>Bukit Dinding Estate</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - SOP Penyemburan Racun – 09/05/2024 attended. - Pengurusan bekas bahan kimia kosong – 13/05/2024. <p><u>Bahau Estate</u></p> <ul style="list-style-type: none"> - Chemical Store and Spill Kit Training – 14/02/2024 - Chemical Sprayers Training – 29/03/2024 <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> - Penyemburan Bahan Kimia – 03/10/2023 <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Membancuh Bahan Kimia – 18/04/2024 - Penggunaan atau Penyemburan Bahan Kimia Secara Manual – 18/04/2024 - Penyimpanan PPE dan spray pump – 18/04/2024 <p>ii) The up-to-date chemical register, trade and generic names, and their Safety data Sheet were available for verification.</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> - Latest chemical register updated 01/05/2024. - Sample SDS <ul style="list-style-type: none"> • Hextar 2,4-D Amine 60 • 2,4-D -dimethylammonium 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Hextar Chemical Sdn Bhd • Potential Health Effects <ul style="list-style-type: none"> - Severe eyes irritation - May cause skin irritation - Harmful if swallow - Harmful if inhaled <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> - Latest chemical register updated 24/05/2024. - Sample SDS <ul style="list-style-type: none"> • SENTRY • Glyphosate-Isopropylammonium 41% W/W • CP Manufacturing Sdn Bhd • Potential Health Effects <ul style="list-style-type: none"> - Acute Toxicity: Inhalation – Category 4 - Serious Eye Damage or eye irritation – Category 2 <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Latest chemical register updated 23/05/2024. - Sample SDS <ul style="list-style-type: none"> • Bm Glyphosate 41% • Glyphosate iso-propylammonium • Behn Meyer Agricare (M) Sdn Bhd • Potential Health Effects 	

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Cause serious eyes irritation – H319 - May cause an allergic skin reaction – H317 <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.</p> <p>e) Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p> <ul style="list-style-type: none"> - Occupational Safety & Health Management System: Prosedur Kerja Selamat Penggunaan Bahan Kimia, dated on 06.01.2020, Rev No: 05, Doc Reference: IOI-OSH 3.2.2. - 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. <p>Pesticides were found stored in the estate's Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations.</p> <p>At the entrance door, signage requiring donning of PPE was visibly posted as verified from the pictures provided. The Chemical Store signage with the required Hazard Symbols were available at the entrance. The up-to-date chemical register, trade and generic names, and their Safety data Sheet were available for verification.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>f) IOI Gomali Certification Unit estates have appointed responsible person in their respective estates as the person responsible for all safety and health issues within the operating unit.</p> <p><u>Bukit Dinding Estate</u> The Manager Mr. Muhammad Ariffudin bin Muhammad Ghazali has been appointed as the Safety & Health Chairman for Gomali Estate as stated in the appointment letter dated 27/01/2023 undersigned by the Plantation Controller.</p> <p><u>Bahau Estate</u> The OSH Organization Committee was updated on 12/01/2024. It includes a chairman, a secretary, ten employer representatives, ten worker representatives, and one contractor representative. The appointment letter for the chairman was issued by the PC on 22/01/2024, and the appointment letters for the secretary, employer representatives, worker representatives, and contractor representative were issued by the Estate Manager on the same day.</p> <p><u>Regent Estate</u> The Manager Mr. Faizal bin Kamarudin has been appointed as the Safety & Health Chairman for Regent Estate as stated in the appointment letter dated 31/01/2024 undersigned by the Plantation Controller</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Sagil Estate</u> The Manager Mr. S Niruvarasu a/I T Santharasilan has been appointed as the Safety & Health Chairman for SagilEstate as stated in the appointment letter dated 04/04/2024 undersigned by the Plantation Controller</p> <p>Sighted and verified OSH Chairman has appointed OSH Committee members of 16 management and workers representatives respectively dated 25/04/2024.</p> <p>a) 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:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> ▪ Year 2023 – 16/03/2023, 26/06/2023, 29/09/2023, 29/12/2023. ▪ Year 2024 – 29/03/2024 <p><u>Bahau Estate</u> Meetings were conducted on 26/03/2024; 20/12/2023; 22/09/2023; and 15/06/2023.</p> <p><u>Regent Estate</u></p>	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> ▪ Year 2023 – 10/02/2023, 26/05/2023, 18/08/2023, 24/11/2023 ▪ Year 2024 – 28/02/2024, 23/05/2024 <p>Sagil Estate</p> <ul style="list-style-type: none"> ▪ Year 2023 – 30/03/2023, 30/06/2023, 22/09/2023, 20/12/2023 ▪ Year 2024 – 28/03/2024 <p>b) 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.</p> <p>The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> - Fire Drill, ERP and ERT Training – 16/06/2023. <p><u>Bahau Estate</u></p> <p>Fire Drill & ERP & ERT Training (15/03/2024); First Aid Kit Training (09/05/2024); SOP Re-Entry (12/01/2024); SOP PPE (20/02/2024); SOP P&D (11/01/2024)</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p><u>Regent Estate</u></p> <ul style="list-style-type: none"> - Fire Drill Training, Chemical Spillage and ERP Procedure – 10/05/2023⁴ attended by 195 workers. <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - ERP Training – 23/04/2024 - Fire drill training – 23/04/2024 <p>c) 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.</p> <p>The first aid box holders are regularly trained, and the training records were verified as below:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> - First Aid Training – 29/01/2024 and 21/05/2024. <p><u>Bahau Estate</u></p> <p>MRCS Industrial First Aid & CPR with AED Course on 25/10/2021. Sighted Certificate No. (PPC01) 14482, (PPC01) 14484, (PPC01) 14485, (PPC01) 14486, (PPC01) 14487(PPC01) 14488, (PPC01) 14489, (PPC01) 14490, (PPC01) 14491, (PPC01) 14492, (PPC01) 14493, (PPC01) 14494. All of these certificates valid until</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>25/10/2024. Latest training conducted on 09/05/2024 by HA to first aid kit PIC (mandores, workshop attendant, etc.).</p> <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> - First Aid Training and Emergency Response Procedure – 20/04/2024 attended 14 mandores. <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - First Aid Training – 08/05/2024 <p>Sighted and verified sampled estates has the competent first aider and competent Hospital Assistant as follows:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> - First Aider – Ahmad Husni bin Md Noor (Hospital Assistant) attended First Aid and CPR Training dated 20 May 2024 <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> - First Aider – 8 competent first aider trained by Persatuan Bulan Sabit Merah Malaysia dated valid 21/11/2022 – 03/11/2025. - Hospital Assistant – Mr. Marzuki bin Osman (Registration No. P 1438 dated 12/12/2013) <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Hospital Assistant – Ms. Hasnaa Afifah Ilias attended First Aid 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>and CPR conducted by Malaysian Red Crescent Society dated 20/05/2024. Pending First Aider Competency Certificate.</p> <p>d) Records of accidents were maintained by all estates and updated to the HQ monthly. Accidents that occur are also discussed in the quarterly held JKPP Meetings. Verified the followings:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> - Submission of 2023 JKPP 8 – 23/01/2024 Reference No: JKPP 8/144747/2023. - Accident reported - There was a total of 49 accident cases reported for the year with a loss of 351 days. - There were no accident cases reported for the year 2024 as of the audit date. <p><u>Bahau Estate</u></p> <p>JKPP 8/122986/2023 was submitted on 12/01/2024. The total number of workday loss accidents was 9, resulting in 113 lost workdays. There were no accidents without lost workdays, making the total number of accidents 9.</p> <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> - Submission of 2023 JKPP 8 – 29/01/2024 Reference No: JKPP 8/150641/2023. - Accident reported - There was a total of 15 accident cases reported for the year with a loss of 60 days. - There were no accident cases reported for the year 2024 as of 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>the audit date.</p> <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Submission of 2023 JKPP 8 – 22/01/2024 Reference No: JKPP 8/148166/2023. - Accident reported - There was a total of 18 accident cases reported for the year with a loss of 195 days. - There were no accident cases reported for the year 2023 as of the audit date. <p><u>Major non-conformities</u></p> <p><u>Location: Bahau Estate</u></p> <p>Based on document review, the management has provided Worker No. 1PIP/IOI/1115/19775 with Personal Protective Equipment (PPE) for the role of Ramp Attendant which included a safety helmet, Safety Boot, Safety Vest, Cotton Gloves, Ear Plug, and Safety Harness, was supplied on 10/05/2024.</p> <p>This provision was in accordance with the Hazard Identification, Risk Assessment and Risk Control (HIRARC) titled Loading FFB at Ramp (Rev.No. 01, dated 15/04/2024), demonstrating the management's commitment to safety. Additionally, the worker attended a training session titled <i>SaOP Bekerja di Ramp dan Penggredan Buah Kelapa Sawit</i> – SaOP for Working on the Ramp and Grading of FFB (IOI/OHSMS/SaOP/EST/018/00, Rev. No. 00, dated 01/09/2022) dated 10/05/2024</p> <p>However, during the site visit, it was observed that the worker was engaged in arranging the Fresh Fruit Bunches (FFB) on the trailer</p>	

Criterion / Indicator		Assessment Findings	Compliance										
		<p>without wearing the Safety Harness. This is not in line with the HIRARC document, and the training provided is the identified non-conformity.</p> <p><u>OFI</u></p> <p>Hospital Assistants (HAs) from two of above-mentioned estates attended the First Aid & CPR Training organized by the Malaysian Red Crescent Society on 20/05/2024. As of the time of the audit, the certificates for these HAs were not yet available. The progress of this OFI will be reviewed during the next audit.</p>											
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 has established Group Sustainable Palm Oil Policy regarding human rights in respect of industrial harmony in the organisation. The policy has been signed by the top management and effectively communicated to the employees through muster briefing at field site. Sighted the document as below evidence:</p> <p>Details information of policy of company:</p> <table><tr><td>Document</td><td>Group Sustainable Palm Oil Policy</td></tr><tr><td>Signed By</td><td>Group Managing Director & CEO</td></tr><tr><td>Date</td><td>October 2020</td></tr></table> <p>Details information of policy has communicated to employee:</p> <table><tr><td>Bukit Dinding Estate</td><td>Policy training has conducted on 14/05/2024 during morning muster</td></tr><tr><td>Bahau Estate</td><td>Policy training has conducted on 17/01/2024 during morning muster</td></tr></table>	Document	Group Sustainable Palm Oil Policy	Signed By	Group Managing Director & CEO	Date	October 2020	Bukit Dinding Estate	Policy training has conducted on 14/05/2024 during morning muster	Bahau Estate	Policy training has conducted on 17/01/2024 during morning muster	Complied
Document	Group Sustainable Palm Oil Policy												
Signed By	Group Managing Director & CEO												
Date	October 2020												
Bukit Dinding Estate	Policy training has conducted on 14/05/2024 during morning muster												
Bahau Estate	Policy training has conducted on 17/01/2024 during morning muster												

Criterion / Indicator		Assessment Findings		Compliance														
		Regent Estate	Policy training has conducted on 06/02/2024 during morning muster															
		Sagil Estate	Policy training has conducted on 04/03/2024 at club house															
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 management has established policy that provided equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin to all employees. This policy has effectively communicated to employee through muster briefing and training session. Sighted the evidence:</p> <p>Details information of policy of company:</p> <table><tr><td>Document</td><td>Equal Opportunity Employment and Freedom Association Policy</td></tr><tr><td>Signed By</td><td>Plantation Director</td></tr><tr><td>Date</td><td>October 2020</td></tr></table> <p>Details information of policy has communicated to employee:</p> <table><tr><td>Bukit Dinding Estate</td><td>Policy training has conducted on 14/05/2024 during morning muster</td></tr><tr><td>Bahau Estate</td><td>Policy training has conducted on 17/01/2024 during morning muster</td></tr><tr><td>Regent Estate</td><td>Policy training has conducted on 06/02/2024 during morning muster</td></tr><tr><td>Sagil Estate</td><td>Policy training has conducted on 04/03/2024 at club house</td></tr></table>		Document	Equal Opportunity Employment and Freedom Association Policy	Signed By	Plantation Director	Date	October 2020	Bukit Dinding Estate	Policy training has conducted on 14/05/2024 during morning muster	Bahau Estate	Policy training has conducted on 17/01/2024 during morning muster	Regent Estate	Policy training has conducted on 06/02/2024 during morning muster	Sagil Estate	Policy training has conducted on 04/03/2024 at club house	Complied
Document	Equal Opportunity Employment and Freedom Association Policy																	
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Regent Estate	Policy training has conducted on 06/02/2024 during morning muster																	
Sagil Estate	Policy training has conducted on 04/03/2024 at club house																	
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</p>	<p>The management has to ensure that their employees pay and condition meet legal or industry minimum standards and as per agreed Collective Agreements. Refer on contract agreement between</p>		Complied														

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Criterion / Indicator		Assessment Findings	Compliance																		
	needs and provide some discretionary income based on minimum wage. - Major compliance -	employer and employee, sighted the basic salary was stated in agreement. Sighted the evidence: Bahau Estate - Sample of workers																			
		<table><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>21XX</td></tr><tr><td>Date Agreement</td><td>29/04/2014</td></tr><tr><td>Category</td><td>Harvester – Foreigner</td></tr><tr><td>Payment Term</td><td>Piece Rate</td></tr><tr><td>Working Days</td><td>26 Days</td></tr><tr><td>Signed</td><td>Both employer & employee signed</td></tr><tr><td>Basic Salary</td><td>RM57.70 / Day RM1500.00 / Month</td></tr><tr><td>Pay Slip</td><td>RM27XX.XX – May 2023 RM19XX.XX – Jul 2023 RM26XX.XX – Aug 2023</td></tr></table>		Document	Employment Agreement	Employee No	21XX	Date Agreement	29/04/2014	Category	Harvester – Foreigner	Payment Term	Piece Rate	Working Days	26 Days	Signed	Both employer & employee signed	Basic Salary	RM57.70 / Day RM1500.00 / Month	Pay Slip	RM27XX.XX – May 2023 RM19XX.XX – Jul 2023 RM26XX.XX – Aug 2023
		Document		Employment Agreement																	
		Employee No		21XX																	
		Date Agreement		29/04/2014																	
		Category		Harvester – Foreigner																	
		Payment Term		Piece Rate																	
		Working Days		26 Days																	
		Signed		Both employer & employee signed																	
		Basic Salary		RM57.70 / Day RM1500.00 / Month																	
		Pay Slip		RM27XX.XX – May 2023 RM19XX.XX – Jul 2023 RM26XX.XX – Aug 2023																	
		Bahau Estate - Sample of workers																			
		<table><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>19XXX</td></tr><tr><td>Date Agreement</td><td>02/01/2019</td></tr><tr><td>Category</td><td>General Worker – Local</td></tr><tr><td>Payment Term</td><td>Normal Rate</td></tr><tr><td>Working Days</td><td>26 Days</td></tr><tr><td>Signed</td><td>Both employer & employee signed</td></tr><tr><td>Basic Salary</td><td>RM57.70 / Day RM1500.00 / Month</td></tr><tr><td>Pay Slip</td><td>RM26XX.XX – May 2023 RM21XX.XX – Jul 2023</td></tr></table>		Document	Employment Agreement	Employee No	19XXX	Date Agreement	02/01/2019	Category	General Worker – Local	Payment Term	Normal Rate	Working Days	26 Days	Signed	Both employer & employee signed	Basic Salary	RM57.70 / Day RM1500.00 / Month	Pay Slip	RM26XX.XX – May 2023 RM21XX.XX – Jul 2023
		Document		Employment Agreement																	
		Employee No		19XXX																	
		Date Agreement		02/01/2019																	
		Category		General Worker – Local																	
		Payment Term		Normal Rate																	
		Working Days		26 Days																	
		Signed		Both employer & employee signed																	
		Basic Salary		RM57.70 / Day RM1500.00 / Month																	
		Pay Slip		RM26XX.XX – May 2023 RM21XX.XX – Jul 2023																	

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Criterion / Indicator		Assessment Findings		Compliance
		RM27XX.XX – Aug 2023		
		<u>Regent Estate - Sample of workers</u>		
		Document	Employment Agreement	
		Employee No	37XXX	
		Date Agreement	27/09/2022	
		Category	Manuring – Foreigner	
		Payment Term	Piece Rate	
		Working Days	26 Days	
		Signed	Both employer & employee signed	
		Basic Salary	RM57.70 / Day RM1500.00 / Month	
		Pay Slip	RM23XX.XX – Jan 2024 RM27XX.XX – Aug 2023 RM27XX.XX – Nov 2023	
		<u>Regent Estate - Sample of workers</u>		
		Document	Employment Agreement	
		Employee No	07XX	
		Date Agreement	19/06/2023	
		Category	General Worker – Local	
		Payment Term	Normal Rate	
		Working Days	26 Days	
		Signed	Both employer & employee signed	
		Basic Salary	RM57.70 / Day RM1500.00 / Month	
Pay Slip	RM18XX.XX – Jan 2024			

Criterion / Indicator		Assessment Findings		Compliance																										
		<table><tr><td></td><td>RM18XX.XX – Aug 2023 RM18XX.XX – Nov 2023</td></tr></table> <p>Based on the record on pay slip. The payment on employee is meet the industry minimum standard. Based on interview with the random sampling of workers. There are understand the term and condition stated in employment agreement such basic salary, annul leave, public holiday, working hours, overtime and job description.</p>		RM18XX.XX – Aug 2023 RM18XX.XX – Nov 2023																										
	RM18XX.XX – Aug 2023 RM18XX.XX – Nov 2023																													
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 -	<p>The management has ensured the contractor are paid his employee based on minimum wages. Sighted also the contractor has provide the contract agreement to his employee. Sighted the evidence: Details information sample of contract agreement for contractor:</p> <table><tr><td>Estate</td><td>Bahau Estate</td></tr><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Category</td><td>Driver Transport</td></tr><tr><td>Payment Term</td><td>Piece Rate</td></tr><tr><td>Working Days</td><td>26 Days</td></tr><tr><td>Signed</td><td>Employer and employee</td></tr><tr><td>Basic Salary</td><td>RM57.69 / Day RM1500.00 / Month</td></tr><tr><td>Pay Slip</td><td>RM21XX.XX – Apr 2023 RM21XX.XX – May 2023</td></tr></table> <p>Details information sample of contract agreement for contractor:</p> <table><tr><td>Estate</td><td>Regent Estate</td></tr><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Category</td><td>Driver Transport</td></tr><tr><td>Payment Term</td><td>Piece Rate</td></tr><tr><td>Working Days</td><td>26 Days</td></tr></table>	Estate	Bahau Estate	Document	Employment Agreement	Category	Driver Transport	Payment Term	Piece Rate	Working Days	26 Days	Signed	Employer and employee	Basic Salary	RM57.69 / Day RM1500.00 / Month	Pay Slip	RM21XX.XX – Apr 2023 RM21XX.XX – May 2023	Estate	Regent Estate	Document	Employment Agreement	Category	Driver Transport	Payment Term	Piece Rate	Working Days	26 Days		Minor non-conformities
Estate	Bahau Estate																													
Document	Employment Agreement																													
Category	Driver Transport																													
Payment Term	Piece Rate																													
Working Days	26 Days																													
Signed	Employer and employee																													
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Pay Slip	RM21XX.XX – Apr 2023 RM21XX.XX – May 2023																													
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Working Days	26 Days																													

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Criterion / Indicator		Assessment Findings						Compliance
		Signed		Employer and employee				
		Basic Salary		RM57.69 / Day RM1500.00 / Month				
		Pay Slip		RM21XX.XX – Apr 2023 RM21XX.XX – May 2023				
		Based on the record on pay slip. Verified the payment of employee contractor was paid is meet the industry minimum standard which is they received more than RM15XX/ Month.						
		<u>Minor non-conformities</u> <u>Bahau Estate</u> The audit was conducted to verify the accuracy and compliance of EPF contributions made by Sxxxx Yxx Exxxxxxxx for their employees. During the audit, it was observed that the EPF contribution rates deducted from employees' salaries and the corresponding employer contributions did not align with the standardized rates as prescribed by the EPF. These discrepancies were identified through the review of payslips and comparison with the EPF 3 RD Schedule Table. The evidence as below: Employee: Abxxx Khxxxxl Contractor: Sxxxx Yxx Exxxxxxxx Month: April and March 2024						
		Month	Gross Salary	Deduction Employee	EPF Table	Deduction Employer	EPF Table	
		April 2024	RM2131.87	RM165.00	RM235	RM195	RM279	

Criterion / Indicator		Assessment Findings						Compliance																				
		March 2024	RM2116.87	RM165.00	RM235	RM195	RM279																					
4.4.5.5	<p>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.</p> <p>- Major compliance -</p>	<p>The management has established records that provide an accurate account of all employees on the premises. The records have been containing the full names, gender, date of birth, date of entry, a job description, wage and the period of employment. Sighted the evidence:</p> <p><u>Bahau Estate - Sample of workers</u></p> <table><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>21XX</td></tr><tr><td>Date Agreement</td><td>29/04/2014</td></tr><tr><td>Category</td><td>Harvester – Foreigner</td></tr><tr><td>Detail Information</td><td>Full names, gender, date of birth, date of entry, a job description, wage, annual leave, public holiday, working time and date entry available in agreement.</td></tr></table> <p><u>Regent Estate - Sample of workers</u></p> <table><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>07XX</td></tr><tr><td>Date Agreement</td><td>19/06/2023</td></tr><tr><td>Category</td><td>General Worker – Local</td></tr><tr><td>Detail Information</td><td>Full names, gender, date of birth, date of entry, a job description, wage, annual leave, public holiday, working time and date entry available in agreement.</td></tr></table>						Document	Employment Agreement	Employee No	21XX	Date Agreement	29/04/2014	Category	Harvester – Foreigner	Detail Information	Full names, gender, date of birth, date of entry, a job description, wage, annual leave, public holiday, working time and date entry available in agreement.	Document	Employment Agreement	Employee No	07XX	Date Agreement	19/06/2023	Category	General Worker – Local	Detail Information	Full names, gender, date of birth, date of entry, a job description, wage, annual leave, public holiday, working time and date entry available in agreement.	Complied
Document	Employment Agreement																											
Employee No	21XX																											
Date Agreement	29/04/2014																											
Category	Harvester – Foreigner																											
Detail Information	Full names, gender, date of birth, date of entry, a job description, wage, annual leave, public holiday, working time and date entry available in agreement.																											
Document	Employment Agreement																											
Employee No	07XX																											
Date Agreement	19/06/2023																											
Category	General Worker – Local																											
Detail Information	Full names, gender, date of birth, date of entry, a job description, wage, annual leave, public holiday, working time and date entry available in agreement.																											

Criterion / Indicator		Assessment Findings	Compliance												
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 -	All employees have been provided with fair contracts that have been signed by both employee and employer. The copy of employment contract is available for each employee and it was kept as employment records. Sighted the evidence: <u>Bahau Estate - Sample of workers</u>	Complied												
		<table><tr><td>Estate</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>19XX</td></tr><tr><td>Date Agreement</td><td>02/01/2019</td></tr><tr><td>Category</td><td>General Worker – Local</td></tr><tr><td>Signed</td><td>26 Days</td></tr><tr><td>Observation</td><td>Copy of agreement has provided to employee. The payment has been paid as per contract agreement</td></tr></table>		Estate	Employment Agreement	Employee No	19XX	Date Agreement	02/01/2019	Category	General Worker – Local	Signed	26 Days	Observation	Copy of agreement has provided to employee. The payment has been paid as per contract agreement
		Estate		Employment Agreement											
		Employee No		19XX											
		Date Agreement		02/01/2019											
		Category		General Worker – Local											
		Signed		26 Days											
		Observation		Copy of agreement has provided to employee. The payment has been paid as per contract agreement											
		<u>Regent Estate - Sample of workers</u>													
		<table><tr><td>Estate</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>11XXX</td></tr><tr><td>Date Agreement</td><td>20/03/2020</td></tr><tr><td>Category</td><td>General Worker – Foreigner</td></tr><tr><td>Signed</td><td>26 Days</td></tr><tr><td>Observation</td><td>Copy of agreement has provided to employee. The payment has been paid as per contract agreement</td></tr></table>		Estate	Employment Agreement	Employee No	11XXX	Date Agreement	20/03/2020	Category	General Worker – Foreigner	Signed	26 Days	Observation	Copy of agreement has provided to employee. The payment has been paid as per contract agreement
Estate	Employment Agreement														
Employee No	11XXX														
Date Agreement	20/03/2020														
Category	General Worker – Foreigner														
Signed	26 Days														
Observation	Copy of agreement has provided to employee. The payment has been paid as per contract agreement														
Based on interview with the random sampling of workers. There are understand the term and condition stated in employment agreement															

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Criterion / Indicator		Assessment Findings	Compliance																												
		such basic salary, annul leave, public holiday, working hours, overtime and job description.																													
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 -	<div>The management has established a time recording system that makes working hours and overtime transparent for both employees and employer. The overtime has recorded transparent in the pay slip of employee. Sighted the evidence: <u>Bahau Estate - Sample of workers</u><table><tr><td>Document</td><td>Pay Slip</td></tr><tr><td>Employee No</td><td>38XX</td></tr><tr><td>Category</td><td>General Worker – Foreigner</td></tr><tr><td>Working Hour</td><td>7.5 Hours</td></tr><tr><td>Overtime Approved</td><td>104 Hour</td></tr><tr><td>Overtime calculated</td><td>Basic Wage / 7.5 Hr x 1.5 (Normal) Basic Wage / 7.5 Hr x 2.0 (Rest Day) Basic Wage / 7.5 hr x 3.0 (Public Day)</td></tr><tr><td>Pay Slip Jul 2023</td><td>Overtime: 34 Hours = RM45X.XX</td></tr><tr><td>Pay Slip Aug 2023</td><td>Overtime: 37 Hours = RM49X.XX</td></tr></table> <u>Regent Estate - Sample of workers</u><table><tr><td>Document</td><td>Pay Slip</td></tr><tr><td>Employee No</td><td>11XXX</td></tr><tr><td>Category</td><td>General Worker – Foreigner</td></tr><tr><td>Working Hour</td><td>7.5 Hours</td></tr><tr><td>Overtime Approved</td><td>104 Hour</td></tr><tr><td>Overtime calculated</td><td>Basic Wage / 7.5 Hr x 1.5 (Normal) Basic Wage / 7.5 Hr x 2.0 (Rest Day) Basic Wage / 7.5 hr x 3.0 (Public Day)</td></tr></table></div>	Document	Pay Slip	Employee No	38XX	Category	General Worker – Foreigner	Working Hour	7.5 Hours	Overtime Approved	104 Hour	Overtime calculated	Basic Wage / 7.5 Hr x 1.5 (Normal) Basic Wage / 7.5 Hr x 2.0 (Rest Day) Basic Wage / 7.5 hr x 3.0 (Public Day)	Pay Slip Jul 2023	Overtime: 34 Hours = RM45X.XX	Pay Slip Aug 2023	Overtime: 37 Hours = RM49X.XX	Document	Pay Slip	Employee No	11XXX	Category	General Worker – Foreigner	Working Hour	7.5 Hours	Overtime Approved	104 Hour	Overtime calculated	Basic Wage / 7.5 Hr x 1.5 (Normal) Basic Wage / 7.5 Hr x 2.0 (Rest Day) Basic Wage / 7.5 hr x 3.0 (Public Day)	Complied
Document	Pay Slip																														
Employee No	38XX																														
Category	General Worker – Foreigner																														
Working Hour	7.5 Hours																														
Overtime Approved	104 Hour																														
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		Pay Slip Jan 2024	Overtime: 45 Hours = RM51X.XX													
		Pay Slip Aug 2023	Overtime: 70 Hours = RM80X.XX													
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 and breaks of each individual employee as indicated in the time records has comply with legal regulations and collective agreements. Sighted the evidence: Details information of working hours for employee (Admin Office): <table><tr><td>Working Time</td><td>08:00am – 5:00pm</td></tr><tr><td>Rest Time</td><td>1:00pm – 2:30pm</td></tr><tr><td>Working Hours</td><td>7.5 Hours</td></tr></table> Details information of working hours for employee (Workers): <table><tr><td>Working Time</td><td>06:30am – 2:30pm</td></tr><tr><td>Rest Time</td><td>10:30am – 11:00am</td></tr><tr><td>Working Hours</td><td>7.5 Hours</td></tr></table>		Working Time	08:00am – 5:00pm	Rest Time	1:00pm – 2:30pm	Working Hours	7.5 Hours	Working Time	06:30am – 2:30pm	Rest Time	10:30am – 11:00am	Working Hours	7.5 Hours	Complied
Working Time	08:00am – 5:00pm															
Rest Time	1:00pm – 2:30pm															
Working Hours	7.5 Hours															
Working Time	06:30am – 2:30pm															
Rest Time	10:30am – 11:00am															
Working Hours	7.5 Hours															
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 -	Based on the payslips and check roll book sampled. There is evidence that wages and overtime payment are in line with the government act and regulation. Sighted the evidence: <u>Bahau Estate - Sample of workers</u> <table><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>19XX</td></tr><tr><td>Date Agreement</td><td>02/01/2019</td></tr><tr><td>Category</td><td>General Worker – Local</td></tr><tr><td>Basic Wages</td><td>Sighted basic salary in Pay Slip The salary meets the minimum wages</td></tr><tr><td>Overtime</td><td>Sighted overtime paid in Pay Slip The overtime not over than limit</td></tr></table>		Document	Employment Agreement	Employee No	19XX	Date Agreement	02/01/2019	Category	General Worker – Local	Basic Wages	Sighted basic salary in Pay Slip The salary meets the minimum wages	Overtime	Sighted overtime paid in Pay Slip The overtime not over than limit	Complied
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Criterion / Indicator		Assessment Findings	Compliance												
		<div>Regent Estate - Sample of workers</div> <table><tr><td>Document</td><td>Employment Agreement</td></tr><tr><td>Employee No</td><td>11XXX</td></tr><tr><td>Date Agreement</td><td>20/03/2020</td></tr><tr><td>Category</td><td>General Worker – Foreigner</td></tr><tr><td>Basic Wages</td><td>Sighted basic salary in Pay Slip The salary meets the minimum wages</td></tr><tr><td>Overtime</td><td>Sighted overtime paid in Pay Slip The overtime not over than limit</td></tr></table>	Document	Employment Agreement	Employee No	11XXX	Date Agreement	20/03/2020	Category	General Worker – Foreigner	Basic Wages	Sighted basic salary in Pay Slip The salary meets the minimum wages	Overtime	Sighted overtime paid in Pay Slip The overtime not over than limit	
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4.4.5.10	<p>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.</p> <p>- Minor compliance -</p>	<p>Social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, medical care and health provisions. Sighted the evidence:</p> <p>Details information sample of benefit to employee:</p> <table><tr><td>Medical</td><td>Medical treatment support by company</td></tr><tr><td>Housing</td><td>Housing for all workers</td></tr><tr><td>Water supply</td><td>Water supply provide by company</td></tr><tr><td>Electric supply</td><td>Electric supply provided by company and have subsidies for all workers</td></tr></table>	Medical	Medical treatment support by company	Housing	Housing for all workers	Water supply	Water supply provide by company	Electric supply	Electric supply provided by company and have subsidies for all workers	Complied				
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4.4.5.11	<p>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.</p> <p>- Major compliance -</p>	<p>The management has provided the workers housing at line site were provided with facilities provided such as treated water and electricity. The management also has conducted the housing inspection to ensure the housekeeping in good condition. Sighted the evidence:</p> <p>Details information employee residence and facilities:</p> <table><tr><td>Housing</td><td>Housing for all workers</td></tr><tr><td>Water supply</td><td>Water supply provide by company</td></tr></table>	Housing	Housing for all workers	Water supply	Water supply provide by company	Complied								
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Criterion / Indicator		Assessment Findings		Compliance
		Electric supply	Electric supply provided by company and have subsidies for all workers	
		Line site Inspection	Line site inspection has maintained by HA by weekly basis	
		<p><u>Bukit Dinding Estate</u></p> <p>Line site inspection conducted on 06/05/2024, 13/05/2024 and 20/05/2024. Water extracted from tube well and electricity from Tenaga Nasional Berhad. Worship area has been made available which mosque and temple.</p> <p><u>Bahau Estate</u></p> <p>Line site inspection has been conducted on weekly basis by hospital assistant, Mr Ganesh A/L Manickam latest on 06/05/2024 and 13/05/2024. VMO visit sighted done every 2 weeks done Dr Thong Hong San latest inspection conducted on 15/05/2024 and 22/05/2024. Electricity has been supplied through Tenaga Nasional Berhad (TNB) and water from Syarikat Air Negeri Sembilan (SAINS). Worship area sighted which is temple, and mosque. Sighted recreational area football field, volleyball, badminton and table tennis.</p> <p><u>Regent Estate</u></p> <p>Linesite inspection has been conducted on weekly basis and latest inspection has been conducted 06/05/2024, 15/05/2024, 21/05/2024 and 27/05/2024.VMO Visit has been conducted every 2 weeks by Dr Liew Ming Kee, Klinik Mesra. Electricity has been supplied through</p>		

Criterion / Indicator		Assessment Findings	Compliance																
		Tenaga Nasional Berhad (TNB) and water from Syarikat Air Negeri Sembilan (SAINS). Worship area sighted which is temple, and mosque.																	
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 a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. Sighted document as below evidence:</p> <p>Details information of policy of company:</p> <table><tr><td>Document</td><td>Guideline Handling Harassment</td></tr><tr><td>Signed By</td><td>IOI/G/SE/004</td></tr><tr><td>Date</td><td>26/11/2020</td></tr><tr><td>Bukit Dinding Estate</td><td>All policies have display at notice board Training on policy was done conducted on 14/05/2024</td></tr><tr><td>Bahau Estate</td><td>All policies have display at notice board Training on policy was done conducted on 17/01/2024</td></tr><tr><td>Regent Estate</td><td>Policy training has conducted on 06/02/2024 during morning muster</td></tr><tr><td>Sagil Estate</td><td>All policies have display at notice board Training on policy was done conducted on 07/03/2024</td></tr></table> <p>The management also has conducted meeting with gender committee which is known as Women Empowerment Committee (WEC) to discussed about women matter only. Sighted the evidence:</p> <table><tr><td>Bahau Estate</td><td>WEC meeting was conducted latest on 20/04/2024 at meeting room</td></tr></table>	Document	Guideline Handling Harassment	Signed By	IOI/G/SE/004	Date	26/11/2020	Bukit Dinding Estate	All policies have display at notice board Training on policy was done conducted on 14/05/2024	Bahau Estate	All policies have display at notice board Training on policy was done conducted on 17/01/2024	Regent Estate	Policy training has conducted on 06/02/2024 during morning muster	Sagil Estate	All policies have display at notice board Training on policy was done conducted on 07/03/2024	Bahau Estate	WEC meeting was conducted latest on 20/04/2024 at meeting room	Complied
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Bahau Estate	WEC meeting was conducted latest on 20/04/2024 at meeting room																		

Criterion / Indicator		Assessment Findings		Compliance														
		Regent Estate	WEC meeting was conducted latest on 22/03/2024 at meeting room															
		Sagil Estate	WEC meeting was conducted latest on 08/12/2023 at meeting room															
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>The management has respected the right of all employees to form or join trade union. The employees have been given the freedom to join a trade union relevant to the industry where is sighted the workers association in operating unit. Sighted the evidence:</p> <p>Details information of policy of company:</p> <table><tr><td>Document</td><td>Sustainable Palm Oil Policy</td></tr><tr><td>Signed By</td><td>October 2020</td></tr><tr><td>Date</td><td>Group Managing Director & Chief Executive Officer</td></tr><tr><td>Content Policy</td><td>Uphold the right freedom of association and recognised collective bargaining and allow trade union to have access to our workers</td></tr></table> <p>The management also opened to his employee for foreign worker and local worker to conducted meeting with their committee. Which is known as Join Consultative Committee (JCC) to discussed about employment condition, grievance and social matter.</p> <table><tr><td>Bahau Estate</td><td>JCC meeting was conducted latest on 20/05/2024 at meeting room</td></tr><tr><td>Regent Estate</td><td>JCC meeting was conducted latest on 22/05/2024 at meeting room</td></tr><tr><td>Sagil Estate</td><td>JCC meeting was conducted latest on 23/05/2024 at meeting room</td></tr></table>		Document	Sustainable Palm Oil Policy	Signed By	October 2020	Date	Group Managing Director & Chief Executive Officer	Content Policy	Uphold the right freedom of association and recognised collective bargaining and allow trade union to have access to our workers	Bahau Estate	JCC meeting was conducted latest on 20/05/2024 at meeting room	Regent Estate	JCC meeting was conducted latest on 22/05/2024 at meeting room	Sagil Estate	JCC meeting was conducted latest on 23/05/2024 at meeting room	Complied
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Sagil Estate	JCC meeting was conducted latest on 23/05/2024 at meeting room																	

Criterion / Indicator		Assessment Findings	Compliance								
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>The management has established policy that focus on children and young person's is not employed or exploited. The minimum age complies with local, state, and national legislation. During audit time, there was not sighted the children or young person was working and no record in workers master list. Sighted the evidence:</p> <p>Details information of policy of company:</p> <table><tr><td>Document</td><td>Sustainable Palm Oil Policy</td></tr><tr><td>Date</td><td>October 2020</td></tr><tr><td>Signed By</td><td>Group Managing Director</td></tr><tr><td>Content Policy</td><td>Eliminate all form of illegal, forced, bounded, compulsory or child labour</td></tr></table>	Document	Sustainable Palm Oil Policy	Date	October 2020	Signed By	Group Managing Director	Content Policy	Eliminate all form of illegal, forced, bounded, compulsory or child labour	Complied
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Criterion 4.4.6: Training and competency											
4.4.6.1	<p>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.</p> <p>- Major compliance -</p>	<p>Comprehensive training records for each staff member and worker, including newly hired employees as of the audit date, were available for review in relation to the implementation of the RSPO P&C at respective operating centre of the Gomali POM UoC.</p> <p>Each training record includes the name of the training, the date it was conducted, the name of the trainee, a list of trained employees, and a summary of the training content. The following training records were reviewed:</p> <ul style="list-style-type: none">Bukit Dinding Estate: Company policies (14/05/2024); Induction for New Workers (08/05/2024); PPE Training (15/03/2024); Transporting workers to the Workplace SOP (10/05/2024); Workshop SOP (09/05/2024).Bahau Estate: Company policies (17/01/2024); Induction for New Workers (25/04/2024); Fire Drill & ERP & ERT Training	Complied								

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Criterion / Indicator		Assessment Findings	Compliance
		<p>(15/03/2024); First Aid Kit Training (09/05/2024); SOP Re-Entry (12/01/2024); SOP PPE (20/02/2024); SOP P&D (11/01/2024)</p> <ul style="list-style-type: none"> • Regent Estate: Company policies (06/02/2024); Induction for New Workers (10/04/2024); SOP Harvesting (19/03/2024); SOP Mist blower (18/03/2024); SOP Tractor Handling (15/04/2024); Scheduled Waste Store SOP (18/03/2024) • Sagil Estate: Company policies (07/03/2024); Induction for New Workers (08/05/2024); Manual Weeding SOP (18/04/2024); Leptospirosis Awareness (18/04/2024); Payslip Calculation (01/03/2024); Vacation Leave Pay Rights (04/03/2024); Grievance/Complaint SOP (01/03/2024) <p>Overall, records of trainings conducted were properly maintained by each operating unit.</p>	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>The IOI Gomali Certification Unit estates have carried out a training needs analysis for all employees, management, and contractors. This analysis was based on job roles and the specific training required for each job type. The recommended training needs for the year 2022 for all estates have been documented and reviewed.</p>	Complied
4.4.6.3	<p>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.</p> <p>- Minor compliance -</p>	<p>The Gomali POM UoC has established a comprehensive formal training program for the period of 2023-2024. This program, based on the identified training needs of various categories of employees and contractors, covers their related work functions and activities, RSPO requirements, Occupational Health & Safety, and Environmental matters, including gender-specific needs.</p> <p>The training conducted includes refresher courses on all aspects of the RSPO P&C, productivity, and best management practices. These</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>courses cover estate operating procedures as well as procedural matters related to Occupational Health & Safety and Environmental concerns. They range from felling of oil palms, oil palm seedlings nursery, replanting, harvesting, and upkeep of fields to evacuation of Fresh Fruit Bunches (FFB) to the mill. At the mill, the training covers processes from FFB receipt, grading, processing to Crude Palm Oil (CPO), storage, dispatch of CPO, nut kernel, and the management of by-products, wastes, and waste streams. This also includes checking and documentation for traceability of the certified FFB, CPO, and Palm Kernel (PK). The POM Manager and assistants fully understand the difference between Identity Preserved (IP) and Mass Balance (MB) modules.</p> <p>In addition to the Good Mill / Agricultural Practice training, the 2023-2024 annual training program includes topics such as:</p> <ul style="list-style-type: none"> • OSH Act & regulations 1994 • Environmental Quality Act 1974 • Induction Program for new workers • OSH Committee and function • First Aid Training • Scheduled waste training • RSPO/MSPO/ISCC Principles • High Conservation Value (HCV) & Biodiversity training • Mechanical/electrical workshop • Environmental responsibility • Emergency Response drill 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Social program, including sexual harassment for male and female employees, needs of new mother, etc. • Workers' rights, including the understanding of employment contract, calculation of wages, leave, etc. <p>The understanding of the trainees was evaluated, and this was confirmed during on-site interviews with the relevant POM and estates personnel.</p>	
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 -	<p>The policy in relation to environmental is stated in the IOI Group – Sustainable Palm Oil Policy with the latest revision on Oct 2020. The Policy is signed by The Group Chief Executive Officer and Head Sustainability Department.</p> <p>Education to the employees is made through training sessions in the estates both internal and external to ensure compliance of the environmental laws and regulations. Details of briefing are shown in 4.5.1.5.</p>	Complied
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>The Estates Environmental Management Plan covers the following:</p> <p>a) An environmental policy and objectives;</p> <p>The policy in relation to environmental is stated in the IOI Group – Sustainable Palm Oil Policy latest revised dated Oct 2020 signed by Group Chief Executive Officer and Head Sustainability Department.</p> <p>Among others the Policy emphasized on the Environmental Management objectives to include the following.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> i. Identification & protection of HCV And HCS forest ii. Implementation of program to progressively reduce GHG emission, recycle /reuse of palm biomass. iii. Enforcement of IOI no burning policy. iv. No use of paraquat and pesticides categorized by WHO class 1A or 1B. v. To identify source of GHG and calculation of GHG emission with plan /effort to minimize the emission. vi. To reduce chemical usage where feasible annually. <p>b) The aspects and impacts analysis of all operations.</p> <p>The aspects and impact for the estates were established in a similar document prepared by the Sustainability Department titled "Environmental Impact Assessment – Management Action Plan and Continuous Improvement Plan 2024". The documents compilation was made for a period ranging from Jan – Dec and reviewed annually recent being dated 19/05/2024. Therein the content providing details relating to the following activities and operation among others:</p> <ul style="list-style-type: none"> i. Waste management and reduction plan ii. Pesticide reduction plan iii. Chemical & fertilizer reduction plan iv. Road construction and maintenance v. Implementation of Integrated Pest Management Program vi. Identification of side product and potential of GHG emission 	

Criterion / Indicator		Assessment Findings	Compliance									
		<div>vii. Aspects and impacts identification & risk assessment matrix</div> <div>viii. Environmental pollution and GHG management plan.</div> <div>ix. Future continuous improvement plan.</div>										
4.5.1.3	<div>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</div> <div>- Major compliance -</div>	<div>All the estates documented a similar environmental improvement plan being having similar operations and work method throughout the region. The continual improvements plans are aimed to.</div> <div><div>i. Prevent and reduce pollutant.</div><div>ii. Prevent and reduce waste products release.</div><div>iii. Reduce chemicals comprising pesticides or fertilizer.</div></div> <div>Details as compiled in the Sustainability Department titled "Environmental Impact Assessment – Management Action Plan and Continuous Improvement Plan 2024" among other as shown below:</div> <table><tr><th>Sources/ objective & target</th><th>Action steps</th></tr><tr><td>Synergy support and planning between mill and estates</td><td>A synergistic support and planning of the EFB and dried POME from the mill to the estates.</td></tr><tr><td>Management of biodiversity river reserve & buffer zone conservation</td><td>To train/ retrain sprayers/ manuring gang to avoid any chemical-related works at such areas</td></tr><tr><td>To monitor waste management plan for its suitability</td><td>SW & domestic waste disposal monitoring. Changes of internal disposal site to the local municipal.</td></tr><tr><td>To improve employee's awareness on pollution prevention at housing</td><td>Continuous reminders and enforcement</td></tr></table> <div>Complied</div>	Sources/ objective & target	Action steps	Synergy support and planning between mill and estates	A synergistic support and planning of the EFB and dried POME from the mill to the estates.	Management of biodiversity river reserve & buffer zone conservation	To train/ retrain sprayers/ manuring gang to avoid any chemical-related works at such areas	To monitor waste management plan for its suitability	SW & domestic waste disposal monitoring. Changes of internal disposal site to the local municipal.	To improve employee's awareness on pollution prevention at housing	Continuous reminders and enforcement
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Synergy support and planning between mill and estates	A synergistic support and planning of the EFB and dried POME from the mill to the estates.											
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To improve employee's awareness on pollution prevention at housing	Continuous reminders and enforcement											

Criterion / Indicator		Assessment Findings		Compliance
		complex including zero burning policy.		
		To minimize spillage of oil/chemical onto the ground.	Continuous training/ use of spill trays.	
		To review aspect identification & impact evaluation to identify significant critical points control.	Review through EIA. Guidance also sourced from the chemical MSDS/CSDS.	
		Soil erosion prevention plans.	Using palm trunk chip as part of ground mulch Planting of LCC for ground covers. No bare ground condition.	
		Identification of Integrated Pest Management.	Practices of beneficial plant as SOP. Treatment of pest & disease i.e. bag worms, RB attack rats infestation. To minimize usage of chemical for treatment.	
		Emission of GHG from combustion of gen-set diesel for power generation.	Scheduled maintenance of engines. Running hours and diesel consumption monitored.	
		Landfill management/ waste from housing/office complex.	Regular collection of household waste. Location of landfill - external landfill. Separation of recyclable waste. Training to employees on waste handling.	

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Criterion / Indicator		Assessment Findings	Compliance								
		The monitoring is made through the daily supervision and scheduled checking by the estates management and SD (Sustainability Department) audits.									
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	<p>The improvement Plans as elaborated in the Sustainability Department titled "Environmental Impact Assessment – Management Action Plan and Continuous Improvement Plan 2024" were sighted. The estates identified the following activities and areas for Improvement Plan among others:</p> <table><tr><th>Activity</th><th>Areas of activity / Plan</th></tr><tr><td>Reduce water usage</td><td>Washing bay, mixing chemical bay. Consumption of water is measured by L/mt FFB</td></tr><tr><td>Reduce diesel usage</td><td>Through SOP of PMV (planned maintenance vehicle). FFB collection using buffalo system.</td></tr><tr><td>Reduce herbicide & pesticide usage</td><td>Initiative made through <i>nephrolepis</i> establishment, LCC establishment and growth of beneficial plant. Biological control using barn owl system. Grass cutting at path for the field upkeep. Application of EFB and stacked fronds to suppress weeds growth and enhance moisture.</td></tr></table> <p>A programme to promote the positive impact has been included in the continual improvement plan. Among the programme were:</p> <ul style="list-style-type: none">i. Optimize IPM practices to reduce reliance of chemical application for palm disease treatment.ii. Increase yield crop for mature areas.iii. Maximize mechanization for estates operations.	Activity	Areas of activity / Plan	Reduce water usage	Washing bay, mixing chemical bay. Consumption of water is measured by L/mt FFB	Reduce diesel usage	Through SOP of PMV (planned maintenance vehicle). FFB collection using buffalo system.	Reduce herbicide & pesticide usage	Initiative made through <i>nephrolepis</i> establishment, LCC establishment and growth of beneficial plant. Biological control using barn owl system. Grass cutting at path for the field upkeep. Application of EFB and stacked fronds to suppress weeds growth and enhance moisture.	Complied
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Criterion / Indicator		Assessment Findings	Compliance																																																						
		<div>iv. Reduction in use of pesticides through implementation of IPM (Barn Owl Boxes)</div> <div>v. Planting of LCC to prevent RB breeding and depress weed growth.</div> <div>vi. Grass cutting - To reduce chemical usage weeding gradually on path.</div> <div>Monitoring is made through data analysis and the daily field supervision. Other initiatives /details are also shown in 4.5.1.3 above.</div>																																																							
4.5.1.5	<div>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.</div> <div>- Major compliance -</div>	<div>The training program for 2024 in relation to the policy and objectives of the environmental management and improvement plans has been established with subject listed below.</div> <table><thead><tr><th>Subjects</th><th colspan="3">Month</th></tr><tr><th></th><th>1-4</th><th>5-8</th><th>9-12</th></tr></thead><tbody><tr><td>Legal & Other requirements</td><td>-</td><td>/</td><td>-</td></tr><tr><td>Buffer Zone management</td><td>/</td><td>-</td><td>/</td></tr><tr><td>Scheduled waste management</td><td>/</td><td>-</td><td>-</td></tr><tr><td>Store management</td><td>/</td><td>-</td><td>-</td></tr><tr><td>RSPO MSPO Policy Training</td><td>/</td><td>-</td><td>/</td></tr><tr><td>Workshop/ Oil trap Management</td><td>-</td><td>/</td><td>-</td></tr><tr><td>Wildlife Protection</td><td>-</td><td>-</td><td>/</td></tr><tr><td>HCV Biodiversity Management</td><td>-</td><td>/</td><td>-</td></tr><tr><td>Waste Segregation Management</td><td>/</td><td>-</td><td></td></tr><tr><td>Water Quality Index</td><td>-</td><td>/</td><td>-</td></tr></tbody></table> <div>Details of the training held in relation to environmental management among others as shown below:</div> <table><thead><tr><th>Subject</th><th>Bukit Dinding</th><th>Bahau</th></tr></thead><tbody><tr><td>HCV Management</td><td>16/04/2024</td><td>08/03/2024</td></tr></tbody></table>	Subjects	Month				1-4	5-8	9-12	Legal & Other requirements	-	/	-	Buffer Zone management	/	-	/	Scheduled waste management	/	-	-	Store management	/	-	-	RSPO MSPO Policy Training	/	-	/	Workshop/ Oil trap Management	-	/	-	Wildlife Protection	-	-	/	HCV Biodiversity Management	-	/	-	Waste Segregation Management	/	-		Water Quality Index	-	/	-	Subject	Bukit Dinding	Bahau	HCV Management	16/04/2024	08/03/2024	Complied
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Workshop/ Oil trap Management	-	/	-																																																						
Wildlife Protection	-	-	/																																																						
HCV Biodiversity Management	-	/	-																																																						
Waste Segregation Management	/	-																																																							
Water Quality Index	-	/	-																																																						
Subject	Bukit Dinding	Bahau																																																							
HCV Management	16/04/2024	08/03/2024																																																							

Criterion / Indicator		Assessment Findings			Compliance
		SW Handling	30/01/2024	17/02/2024	
		Buffer Zone/ Conservation	18/04/2024	05/01/2024	
		Waste segregation	16/04/2024	25/03/2024	
		Water Quality	09/05/2024	05/04/2024	
		Oil trap SOP	18/04/2024	29/02/2024	
		RTE Protection	16/04/2024	12/01/2024	
		Subject	Regent	Sagil	
		HCV Management	16/01/2024	16/04/2024	
		SW Handling	16/03/2024	22/04/2024	
		Buffer Zone/Conservation	13/01/2024	16/04/2024	
		Waste segregation	02/02/2024	22/04/2024	
		Water Quality	02/02/2024	08/05/2024	
		Oil trap SOP	17/01/2024	22/04/2024	
		RTE Protection	16/01/2024	24/05/2024	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	<p>The Estates held quarterly EPMC (Environmental Performance Monitoring Committee meeting quarterly similar to the ESH meetings. The dates held to date as recorded below. The agenda among others discussed the following:</p> <ul style="list-style-type: none"> i. SW discussion/ EFB disposal/ Effluent ii. Drainage/ GHG/ Competent Person iii. RTE/ Zero burning iv. Waste/ Water management plan v. Pesticide reduction plan vi. HCV/ Land preparation & soil conservation vii. Continuous improvement plans 			Complied

Criterion / Indicator		Assessment Findings					Compliance																									
		<table><tr><td>Estate</td><td>1st</td><td>2nd</td><td>3rd</td><td>4th</td></tr><tr><td>Bukit Dinding</td><td>29/03/2024</td><td>15/12/2023</td><td>15/09/2023</td><td>15/06/2023</td></tr><tr><td>Bahau</td><td>13/03/2024</td><td>06/12/2023</td><td>07/09/2023</td><td>02/06/2023</td></tr><tr><td>Regent</td><td>23/05/2024</td><td>28/02/2024</td><td>24/11/2023</td><td>18/08/2023</td></tr><tr><td>Sagil</td><td>11/03/2024</td><td>01/12/2023</td><td>07/02/2023</td><td>23/06/2023</td></tr></table> <p>Minutes of meeting on random basis were sighted and verified.</p>					Estate	1st	2nd	3rd	4th	Bukit Dinding	29/03/2024	15/12/2023	15/09/2023	15/06/2023	Bahau	13/03/2024	06/12/2023	07/09/2023	02/06/2023	Regent	23/05/2024	28/02/2024	24/11/2023	18/08/2023	Sagil	11/03/2024	01/12/2023	07/02/2023	23/06/2023	
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Sagil	11/03/2024	01/12/2023	07/02/2023	23/06/2023																												
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>The estates consistently monitor the following and tabulate the data monthly. Direct usage of diesel for the estate's operations are recorded. The quantity in mt is divided over the mt FFB and CPO produced (ratio) during the month. The performance is measured by this ratio to indicate the level of performance. The data is compiled for comparison and control for future improvement with aim of gradual reduction of diesel. There were measures as shown in the energy management plan to reduce and eliminate wastage among others as follows;</p> <ul style="list-style-type: none">i. Timely servicing of vehicles to ensure efficient use of diesel & avoid leakages.ii. Changes in normal bulb lights to LED type in phases.iii. Adoption of solar system for energy generation.iv. Educate employees on fuel/electricity saving practices. <p>The diesel consumption tabulated as shown below:</p> <table><tr><td>Bukit Dinding</td><td>July 20-June 21</td><td>July 21-June 22</td><td>July 22-June 23</td></tr></table>					Bukit Dinding	July 20-June 21	July 21-June 22	July 22-June 23	Complied																					
Bukit Dinding	July 20-June 21	July 21-June 22	July 22-June 23																													

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Criterion / Indicator		Assessment Findings				Compliance
		Diesoline litre	89336	78764	46046	
		CPO /mt	6248.8	4888	3834	
		FFB /mt	31244	24440	19172	
		Diesel/CPO mt	14.29	16.11	12.009	
		Diesel /FFB mt	2.86	3.22	2.40	
		Baseline /FFB	2.86	2.86	2.86	
		Bahau Estate	July 20-June 21	July 21-June 22	July 22-June 23	
		Diesoline litre	59676	42443	106294	
		CPO /mt	8543	8756	11129	
		FFB /mt	42713	43781	55648	
		Diesel/CPO mt	6.96	4.84	9.55	
		Diesel /FFB mt	1.39	0.97	1.91	
		Baseline /FFB	1.47	1.47	1.47	
		Regent Estate	July 20-June 21	July 21-June 22	July 22-June 23	
		Diesoline litre	33021	59585	65295	
		CPO /mt	7438	5994	5723	
		FFB /mt	37149	29974	28617	
		Diesel/CPO mt	4.43	9.93	11.40	
		Diesel /FFB mt	0.88	1.98	2.28	
		Baseline /FFB	1.65	1.65	1.65	
		Sagil Estate	July 20-June 21	July 21-June 22	July 22-June 23	
		Diesoline litre	52600	69185	83086	
		CPO /mt	4832	4295	4456	
		FFB /mt	24160	21475	22284	
		Diesel/CPO mt	10.88	16.10	18.64	

Criterion / Indicator		Assessment Findings				Compliance										
		Diesel /FFB mt	2.11	3.22	3.72											
		Baseline /FFB	1.79	1.79	1.79											
		The Estates record and monitor the diesel utilization over the running hours of gen-set and other vehicles running. Performance variation in view of several factors i.e. i. Infrastructure of Estate ii. Community size / no of engines and pumps iii. No. of vehicles / age of machine iv. Weather interference / crop production volume v. Crop diversion to other mill due to breakdown.														
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 monthly record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimize use of renewable energy. Data is being compiled for comparison and control for future improvement. Consumption of electricity is also recorded mainly reading from the meters. Diesel utilization is recorded at ratio vs the mt FFB and CPO. The annual diesel and electricity estimates are provided in the annual budget. The estimation of the diesel was incorporated in the business plan management. <table><tr><td>Estate</td><td>2023/24</td></tr><tr><td>Bukit Dinding Estate</td><td>28560 L</td></tr><tr><td>Bahau Estate</td><td>45840 L</td></tr><tr><td>Regent Estate</td><td>105281 L</td></tr><tr><td>Sagil Estate</td><td>129650 L</td></tr></table>				Estate	2023/24	Bukit Dinding Estate	28560 L	Bahau Estate	45840 L	Regent Estate	105281 L	Sagil Estate	129650 L	Complied
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Criterion / Indicator		Assessment Findings	Compliance
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There is no opportunity for the estates to capitalize the utilization of fibre/shell as part of their energy production in replacement of fossil fuel with the current technology limitation.	Complied
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 -	<p>All waste and pollution are identified and documented in the Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024. The compilation was made by the Sustainability Department applicable to the estates. The common significant environmental receptors for the estates operations among others as summarized below:</p> <ul style="list-style-type: none"> i. Air - Sources from smoke and particulate), vehicle & generator (smoke and gases), field processes EFB mulching) - GHG ii. Water - Cleaning water/run-off/operations activities iii. Land - Scheduled waste, domestic waste and industrial/field operations. <p>The waste generated from the estates operations as shown below:</p> <ul style="list-style-type: none"> i. Scheduled Waste - Filter, lubricants, hydraulic oil, grease, used batteries ii. Domestic Waste - rubbish from the estate complex and employees' quarters iii. Industrial Waste - scrap iron iv. Sewage - Sewage from housing/office complex <p>The pollution identified from the estates activities as described below:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance											
		<div><div><div>i. Black Smoke - Emission from vehicles/engines</div><div>ii. Odor & Gases - Activities from the effluent treatment</div><div>iii. Leakage of lubricant - Storage & vehicle maintenance</div></div><div>The estates also maintained records of quantity generated and disposal made for the scheduled waste. Based on the samples taken, the documentation and practices made in relation to the waste and pollution management were concluded effective to address concerns on the environmental quality.</div></div>												
4.5.3.2	<div>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:<div><div>a) Identifying and monitoring sources of waste and pollution</div><div>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</div></div><div>- Major compliance -</div></div>	<div>The Waste Management and Disposal Plan are compiled in Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024. The waste management plans has included measures to avoid or reduce pollution with review made annually.</div> <div>a) Procedures and guideline were used to guide the waste identifying and monitoring sources of waste and pollution.</div> <div>Details as described below:</div> <table><tr><th>Type</th><th>Description</th><th>Action to be taken</th></tr><tr><td>Domestic waste</td><td>Rubbish</td><td>Collection/disposal weekly externally Establish collection SOP Establish collection schedule & PIC Create awareness on hygiene Monitoring of line site</td></tr><tr><td rowspan="2">Industrial waste</td><td>Fertilizer bags</td><td>Inventory of bags, reuse for LF collection, sell to appointed contractor</td></tr><tr><td>Scrap metal</td><td>Inventory maintained, tender at region level for sale to licensed contractor.</td></tr></table>	Type	Description	Action to be taken	Domestic waste	Rubbish	Collection/disposal weekly externally Establish collection SOP Establish collection schedule & PIC Create awareness on hygiene Monitoring of line site	Industrial waste	Fertilizer bags	Inventory of bags, reuse for LF collection, sell to appointed contractor	Scrap metal	Inventory maintained, tender at region level for sale to licensed contractor.	Complied
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Criterion / Indicator		Assessment Findings			Compliance
			POME	Daily monitoring of application at designated fields.	
		Sewage waste	Sewage	To monitor during housing inspection and residents' complaints Engagement with licensed contractor for sewage management.	
		Scheduled Waste	SW 404 Clinical waste	Inventory maintained. Storage in sharp bin in clinic. Disposal to Kualiti Alam Sdn Bhd (licensed contractor)	
			SW rags, plastics, filters	Inventory maintained. Storage in scheduled waste store. Disposal to agenda Kualiti Alam Sdn Bhd	
			Spent lubricant & hydraulic oil	Collection by licensed vendor. Inventory maintained. Disposal to Kualiti Alam Sdn Bhd	
			Disposed containers, bags, equipment contaminated with chemicals, pesticides	Inventory maintained. Storage in SW store. All containers are labeled. Empty containers are disposed as SW409 to Kualiti Alam Sdn Bhd.	
		b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.			

Criterion / Indicator		Assessment Findings			Compliance																									
		<div>The disposal/recycling of waste generated by the estates are made as follows:<table><tr><th>Type</th><th>Location</th><th>Action to be taken</th></tr><tr><td>Petrol oil, lubricant</td><td rowspan="2">Gen store</td><td rowspan="2">Keep items in designated area i.e. bund 110% of capacity Establish recovery procedure - accidental spillage. Kit available</td></tr><tr><td>Chemical</td></tr><tr><td>Scheduled waste</td><td>SW store</td><td>Comply to EQA requirement Dispose as SW & maintain record</td></tr><tr><td>Domestic/ office waste</td><td rowspan="2">Office</td><td rowspan="2">Implement recycling of waste Provide bins Continuous education on environmental issues and program</td></tr><tr><td>Toilet & kitchen</td></tr><tr><td>Used oil & grease</td><td rowspan="3">Workshop</td><td rowspan="3">Display signboards & provide litter bins. Continuous education on environmental issues and program. Collect discarded materials for recycling. Provide training on recycling.</td></tr><tr><td>Metal waste</td></tr><tr><td>Oil drum/ tank</td></tr><tr><td>Domestic waste</td><td>Labour line</td><td>Display signboards & provide litter bins. Provide training on recycling</td></tr><tr><td>Toilet & kitchen waste</td><td>Labour line</td><td>Ensure no accidental spillage. Cease using facilities in event of non-functional</td></tr></table></div>			Type	Location	Action to be taken	Petrol oil, lubricant	Gen store	Keep items in designated area i.e. bund 110% of capacity Establish recovery procedure - accidental spillage. Kit available	Chemical	Scheduled waste	SW store	Comply to EQA requirement Dispose as SW & maintain record	Domestic/ office waste	Office	Implement recycling of waste Provide bins Continuous education on environmental issues and program	Toilet & kitchen	Used oil & grease	Workshop	Display signboards & provide litter bins. Continuous education on environmental issues and program. Collect discarded materials for recycling. Provide training on recycling.	Metal waste	Oil drum/ tank	Domestic waste	Labour line	Display signboards & provide litter bins. Provide training on recycling	Toilet & kitchen waste	Labour line	Ensure no accidental spillage. Cease using facilities in event of non-functional	
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4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under	The SOP for Scheduled Waste has been established and documented in SOP ref no IOI/OHSMS/SaOP/EST/055/00 dated 01/09/2022			Complied																									

Criterion / Indicator		Assessment Findings								Compliance																																																																																																
	Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. - Major compliance -	<p>compiled in the Group Standard Operating Procedures for the estates. Therein describing details relating to.</p> <p>i. Labeling / Legal requirement</p> <p>ii. Waste generator / Training required</p> <p>iii. DOE license</p> <p>All estates will collectively deliver the SW to DOE licensed collector M/S Kualiti Alam Sdn Bhd (DOE letter dated 28/04/2017 ref no 003319 renewed on 30/04/2025).</p> <p>The procedure described the details of llabelling handling storage transfer and disposal of scheduled waste. Details of collection as given below. All units in mt otherwise stated.</p> <table><tr><td>Bukit Dinding</td><td>SW 110</td><td>SW 102</td><td>SW 305</td><td>SW 410</td><td>SW 104</td><td>SW 409</td><td>SW 408</td></tr><tr><td>12/03/2024</td><td>0.002</td><td>0.265</td><td>0.445</td><td>0.842</td><td>0.002</td><td>0.142</td><td>0.002</td></tr><tr><td>18/09/2023</td><td>0.016</td><td>0.121</td><td>0.216</td><td>0.297</td><td>0.002</td><td>0.230</td><td>-</td></tr><tr><td>25/03/2023</td><td>0.003</td><td>0.118</td><td>0.199</td><td>0.191</td><td>0.001</td><td>0.119</td><td>0.029</td></tr><tr><td colspan="8"></td></tr><tr><td>Bahau</td><td>SW 110</td><td>SW 102</td><td>SW 305</td><td>SW 410</td><td>SW 104</td><td>SW 409</td><td>SW 312</td></tr><tr><td>07/03/2024</td><td>0.013</td><td>0.020</td><td>0.260</td><td>0.049</td><td>0.002</td><td>0.453</td><td>0.325</td></tr><tr><td>16/11/2023</td><td>0.025</td><td>-</td><td>0.209</td><td>0.052</td><td>0.004</td><td>0.287</td><td>0.032</td></tr><tr><td colspan="8"></td></tr><tr><td>Regent</td><td>SW 110</td><td>SW 408</td><td>SW 305</td><td>SW 410</td><td>SW 104</td><td>SW 409</td><td>SW 312</td></tr><tr><td>18/03/2024</td><td>0.003</td><td>0.001</td><td>0.145</td><td>0.218</td><td>0.004</td><td>0.267</td><td>0.001</td></tr><tr><td>20/11/2023</td><td>-</td><td>-</td><td>0.106</td><td>0.227</td><td>-</td><td>0.314</td><td>0.001</td></tr></table>								Bukit Dinding	SW 110	SW 102	SW 305	SW 410	SW 104	SW 409	SW 408	12/03/2024	0.002	0.265	0.445	0.842	0.002	0.142	0.002	18/09/2023	0.016	0.121	0.216	0.297	0.002	0.230	-	25/03/2023	0.003	0.118	0.199	0.191	0.001	0.119	0.029									Bahau	SW 110	SW 102	SW 305	SW 410	SW 104	SW 409	SW 312	07/03/2024	0.013	0.020	0.260	0.049	0.002	0.453	0.325	16/11/2023	0.025	-	0.209	0.052	0.004	0.287	0.032									Regent	SW 110	SW 408	SW 305	SW 410	SW 104	SW 409	SW 312	18/03/2024	0.003	0.001	0.145	0.218	0.004	0.267	0.001	20/11/2023	-	-	0.106	0.227	-	0.314	0.001	
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Criterion / Indicator		Assessment Findings								Compliance	
		Sagil	SW 110	SW 102	SW 305	SW 410	SW 104	SW 409	SW 312		
		23/05/2024	0.180	0.100	0.840	0.475	0.001	2.000	0.130		
		28/12/2023	0.010	0.060	0.170	0.910	0.001	0.400	0.180		
		SW404 is despatched to Kualiti Alam Sdn Bhd. (an authorized buyer with DOE). Recent consignment details as shown below.									
		Details	Bukit Dinding		Bahau		Regent		Sagil		
		Date	12/03/2024		27/05/2024		28/02/2024		27/05/2024		
Quantity/Mt	0.0016		0.003		0.001		0.0009				
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 -	All the estates in the CU disposed the empty pesticides containers as per the estates SOP. The disposal is made to Kualiti Alam Sdn Bhd as SW 409 together with other SW generated in the estates. Details as provided in 4.5.3.3 above.								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 -	Domestic wastes are disposed externally and collected by vendor M/s Sxxxx YXX Enterprise ref JPSPN2022/001475 (approved letter from Jabatan Pengurusan Sisa Pepejal Negara ref JPSPN2022/001475 dated 08/11/2023). The landfill is located in CM Zone Solution - Tapak Pelupusan Ulu Maasop 72000 Kuala Pilah Negeri Sembilan. Collection (weekly basis) and despatches documents were sighted and verified Monitoring is made by an Executive/staff. Similarly, Sagil Estate disposed the								Complied	

Criterion / Indicator		Assessment Findings	Compliance
		domestic waste using the services of the same vendor with different location of landfill – CM Zone Solution Lebuhraya Segamat Kuantan	
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>The environmental aspect and impact have been identified the polluting activities in all the estates. This included gas emissions, scheduled waste, solid waste and effluent and shown in the GHG emission value in tCO₂e/t Product).</p> <ul style="list-style-type: none"> i. All waste products and sources of pollution had been identified and documented in 4.5.3.1. ii. The waste management plan and pollution reduction plans are described in 4.5.3.2. iii. The list of scheduled waste generated and disposal system by the estates as shown in 4.5.3.3. iv. The domestic waste is disposed as per details mentioned in 4.5.3.5 <p>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The estates continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers Estate activities / operation. Waste Management and Disposal Plan are compiled in "Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024" is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance														
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	The Environmental Improvement and Management Plan are compiled in Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024. The improvement plan among others includes the following:	Minor non-conformities														
		<table><tr><th>Sources/objective & target</th><th>Management Plan</th></tr><tr><td>Management of HCV river reserve where applicable</td><td>To train/retrain sprayers/ manuring team to avoid any chemical-related works at the area</td></tr><tr><td>Replanting Activity</td><td>To minimize soil erosion during replanting through LCC planting</td></tr><tr><td>To monitor waste management plan for its suitability</td><td>SW disposal monitoring. Delivery to authorized vendor</td></tr><tr><td>To improve employee's awareness on pollution prevention at housing complex including zero burning policy.</td><td>Continuous reminders and education to employees</td></tr><tr><td>To minimize spillage of oil/chemical onto the ground</td><td>Continuous training and use of spill trays</td></tr><tr><td>To review aspect identification & impact evaluation to identify significant critical points for control.</td><td>Review through EA/EIE</td></tr></table>		Sources/objective & target	Management Plan	Management of HCV river reserve where applicable	To train/retrain sprayers/ manuring team to avoid any chemical-related works at the area	Replanting Activity	To minimize soil erosion during replanting through LCC planting	To monitor waste management plan for its suitability	SW disposal monitoring. Delivery to authorized vendor	To improve employee's awareness on pollution prevention at housing complex including zero burning policy.	Continuous reminders and education to employees	To minimize spillage of oil/chemical onto the ground	Continuous training and use of spill trays	To review aspect identification & impact evaluation to identify significant critical points for control.	Review through EA/EIE
		Sources/objective & target		Management Plan													
		Management of HCV river reserve where applicable		To train/retrain sprayers/ manuring team to avoid any chemical-related works at the area													
		Replanting Activity		To minimize soil erosion during replanting through LCC planting													
		To monitor waste management plan for its suitability		SW disposal monitoring. Delivery to authorized vendor													
		To improve employee's awareness on pollution prevention at housing complex including zero burning policy.		Continuous reminders and education to employees													
		To minimize spillage of oil/chemical onto the ground		Continuous training and use of spill trays													
		To review aspect identification & impact evaluation to identify significant critical points for control.		Review through EA/EIE													
<u>Minor non-conformities</u>																	
During the site visit to the scheduled waste area at Bukit Dinding Estate, multiple pieces of scrap metal with oil and grease stains were found on the floor. This is not in line with the established Waste																	

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Criterion / Indicator		Assessment Findings	Compliance																																																				
		Management Plan which stated the inside the plans and monitoring programs which is to provide spill kits and second containment.																																																					
Criterion 4.5.5: Natural water resources																																																							
4.5.5.1	<p>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:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. 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.). 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. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p>	<p>The Water Management Plan 2024 for the estates has been established with the latest review dated 19/05/2024. This is compiled on Group basis and amended to meet demands of specific issue in the estates.</p> <p>a) The estates recorded the water usage and sources of supply. Details as follows. Except for Bukit Dinding having own water treatment plant for the domestic use, others estates received supply for the state government supply i.e SAINS and SAJ respectively for Negeri Sembilan and Johor</p> <table border="1"> <thead> <tr> <th>Bukit Dinding</th><th>July 20-June 21</th><th>July 21-June 22</th><th>July 22-June 23</th></tr> </thead> <tbody> <tr> <td>Water m3</td><td>21992</td><td>25009</td><td>23430</td></tr> <tr> <td>FFB /mt</td><td>31244</td><td>24429</td><td>19171</td></tr> <tr> <td>Water /FFB mt</td><td>0.703</td><td>1.023</td><td>1.227</td></tr> <tr> <td>Baseline - m3</td><td>23477</td><td>23477</td><td>23477</td></tr> <tr> <td>Baseline/FFB</td><td>1.89</td><td>1.89</td><td>1.89</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Bahau Estate</th><th>July 20-June 21</th><th>July 21-June 22</th><th>July 22-June 23</th></tr> </thead> <tbody> <tr> <td>Water m3</td><td>22315</td><td>25009</td><td>23430</td></tr> <tr> <td>FFB /mt</td><td>42713</td><td>43781</td><td>55649</td></tr> <tr> <td>Water /FFB mt</td><td>0.522</td><td>0.571</td><td>0.421</td></tr> <tr> <td>Baseline - m3</td><td>23585</td><td>23585</td><td>23585</td></tr> <tr> <td>Baseline/FFB</td><td>0.50</td><td>0.50</td><td>0.50</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Regent Estate</th><th>July 20-June 21</th><th>July 21-June 22</th><th>July 22-June 23</th></tr> </thead> <tbody> </tbody> </table>	Bukit Dinding	July 20-June 21	July 21-June 22	July 22-June 23	Water m3	21992	25009	23430	FFB /mt	31244	24429	19171	Water /FFB mt	0.703	1.023	1.227	Baseline - m3	23477	23477	23477	Baseline/FFB	1.89	1.89	1.89	Bahau Estate	July 20-June 21	July 21-June 22	July 22-June 23	Water m3	22315	25009	23430	FFB /mt	42713	43781	55649	Water /FFB mt	0.522	0.571	0.421	Baseline - m3	23585	23585	23585	Baseline/FFB	0.50	0.50	0.50	Regent Estate	July 20-June 21	July 21-June 22	July 22-June 23	Complied
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		b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.																												
		Water sampling was taken annually to test against the industrial effluent water analysis and pesticide analysis. Bukit Dinding Estate made river water annual sampling at 7 - dated 21/02/2024 in compliance Analysis made IOI Plantation Sdn Bhd - Research Centre Gemencheh Negeri Sembilan taken 1x/year. Similarly, Bahau Estate River water at 7 points - dated 21/02/2024 in compliance Analysis made IOI Plantation Sdn Bhd - Research Centre Gemencheh Negeri Sembilan taken 1x/year. Same practices are made in Regent Estate total of 6 points (upstream, midstream and down steam of 2 natural stream A and B. Results dated 27/01/2024 was sighted and verified with parameters complying to the standard.																												

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Drinking water made in Bukit Dinding Estate by Envxxxxx Consults Sdn Bhd via services of ETOSH Consult & Engineering Plt based in Batu Pahat Johor recent dated 22/06/2023 and 18/12/2023 taken 2x/year. Location of samples are Assistant Bungalow, workers quarters and water treatment plant. There were no issues on the water quality for the sampling points for the sample taken. All BOD level is well below 6 ppm.</p> <p>c) The following plan to optimize water and nutrient usage to reduce wastage has been compiled with details below.</p> <ul style="list-style-type: none"> i. To obtain water from local authority/ estate catchment in event of shortages. ii. To train/ educate staff/workers to conserve water iii. To seek assistance from local authority iv. Collection of rain water from water harvesting v. Construction of road side pit for a better water drainage vi. Recycling of washing/ chemical mixing water for weeding purposes. <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>The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing IOI policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate</p>	

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		<p>riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in IOI Plantation dated Nov 2021. The buffer zones established are as follows:</p> <table><tr><td>River width</td><td>Buffer zone</td><td></td><td>River width</td><td>Buffer zone</td></tr><tr><td>> 40 meters</td><td>50 meters</td><td></td><td>5-10 meters</td><td>10 meters</td></tr><tr><td>20 - 40 m</td><td>40 meters</td><td></td><td>< 5 meters</td><td>5 meters</td></tr><tr><td>10-20 m</td><td>20 meters</td><td></td><td>-</td><td>-</td></tr></table> <p>The signboards were displayed accordingly at the site where applicable. The guideline was issued by the Sustainability Department with latest revision dated on 10/11/21. During the field visit there was no spraying activities or signs left in such an area. The buffer zones identified at the estates are as follows:</p> <p>i. Bukit Dinding - Water stream PM01H, Pond PM10A, PM10B</p> <p>ii. Bahau - Water stream PM16A, PR22A</p> <p>iii. Regent - Water Stream PM06C</p> <p>iv. Sagil - Water stream PM20F, PM20B</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>During the site visit the buffer zones were well maintained as per the guidelines and SOP. Among others management plan taken by the estates are:</p> <p>i. Regular inspection at buffer/ HCV areas</p> <p>ii. Monitor water from surrounding areas</p> <p>iii. Track, measure and report all activities around river</p>				River width	Buffer zone		River width	Buffer zone	> 40 meters	50 meters		5-10 meters	10 meters	20 - 40 m	40 meters		< 5 meters	5 meters	10-20 m	20 meters		-	-	
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Criterion / Indicator		Assessment Findings	Compliance
		iv. Train and educate workers. f) Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. Bukit Dinding Estate had a unit of tube well located at P01H and functional. Recent reading of water level was recorded dated 21/05/2024 averaging of 32.05mm to 32.60mm every minute by a Consultant GWS Drilling Engineering Sdn Bhd.	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	The estates complied to this requirement. This requirement is also audited internally by the Sustainability Department. During the field visit no construction of such obstruction was observed. There is no major river flowing within vicinity in all the estates audited except for internal water streams as conservation areas and major field drains.	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). - Minor compliance -	During the site visit practices of water harvesting are noted as available in the SOP. Roadside pits were available at every 3 palm rows, to divert in event of water overflowing and also to benefit the nearest palm at the pit end to obtain additional moisture. Amendments of intervals of this construction are made to suit the infrastructure /terrain of estate.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	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: 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 (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status	An assessment on HCV/RTE being incorporated in the High Conservation Value and Conservation Area – Assessment And Management Action Plans (Review Document) latest dated May 2024 respectively for every estate 19/05/2024 – 21/05/2024. The assessment report was prepared by the Environmental Liaison Officer and approved by the estates respective Managers. The preparation of the report was made and assisted by the IOI Sustainability team in collaboration with the plantation management representative from	Complied

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Criterion / Indicator		Assessment Findings					Compliance										
	<p>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> <p>- Major compliance -</p>	<p>respective estate management. Inclusive in the report compilation are the feedback received from employees and stakeholders The report therein describing details relating to;</p> <p>i. Objectives</p> <p>To identify RTE species surrounding the estate.</p> <p>To identify the status of species identified</p> <p>To develop action plan to maintain/enhance the species</p> <p>To educate workforce</p> <p>To ensure no individual capture</p> <p>ii. Protection of wildlife Act 1972/wildlife conservation Act 2010.</p> <p>iii. Protection Animals and others under wildlife protection act 1972 (fauna)</p> <p>iv. Protected mammals/aquatic/protected animals/protected birds</p> <p>v. Statement of commitment / Conservation Status</p> <p>vi. Action plan for monitoring RTE within and surrounding estate compound</p> <p>vii. Mechanism for monitoring and reviewing outcomes of monitoring</p> <p>viii. Contact no of local authorities.</p> <p>The Internal HCV and Conservation for the estates as summarized below (Figures in ha otherwise stated):</p> <table><tr><th>Description</th><th>Bukit Dinding</th><th>Bahau</th><th>Regent</th><th>Sagil</th></tr><tr><td>Conservation Area HCV 4 - Steep Hill</td><td>44.56</td><td>-</td><td>0.16</td><td>0.67</td></tr></table>					Description	Bukit Dinding	Bahau	Regent	Sagil	Conservation Area HCV 4 - Steep Hill	44.56	-	0.16	0.67	
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Criterion / Indicator		Assessment Findings					Compliance
		Internal HCV 4 – Natural Water Streams	2.26	3.16	6.18	6.95	
		Sub – Total	46.82	3.16	6.34	7.62	
		Conservation Area - Natural Stream Riparian Reserve	10.11	15.35	6.18	10.87	
		Conservation - Water Pond	-	1.25		25.59	
		Steep Forest	-	-	2.16	-	
		Cemetery	-	-	0.46	0.18	
		Sub – Total	10.11	16.60	8.80	36.64	
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> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>A monitoring checklist maintained by the AP during their rounds in the fields. In addition, the supervisory personnel are also given task to inform the management of any sighting of RTE in the property. This is recorded in the RTE species recording. Document was sighted and verified. The formatting for monitoring and maintaining RTE as formatted under Action plan, monitoring & continuous improvement program, documents to be reviewed, management reviews comments & time bound and the Person in charge.</p> <p>There is only common bird, presence of wild boar and monkeys occasionally sighted. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action plan reviewed in Jan 2024. Monitoring of these areas are made through the daily field supervision by the field staff and executives. There were also visits by the SD/PC and also personnel from the Sustainability Department. Highlights if any are discussed during the management review or management meetings subject to the urgency of the situation.</p>					Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>a) There is no RTE or high biodiversity value at the CU complexes except for reported presence of snakes, monkeys, wild boars and white breasted chicken and red jungle fowl.</p> <p>The management and monitoring plan for HCV areas was established and reviewed annually. There were displays of signage made at site i.e.</p> <ul style="list-style-type: none"> i. No fishing, no manuring /no spraying, ii. no spraying/ no hunting / no swimming iii. Hindu / Christian cemetery signage. <p>b) There were programs held by the Estate to all employees in pertaining to the awareness of HCV areas and RTE species.</p> <p>Interview with the employees concluded that training and briefing made during the ad-hoc session and morning muster. This is also emphasized during the training held by the Sustainability Department programs. Employees are aware of the following reminders;</p> <ul style="list-style-type: none"> i. An offence to capture, harm, kills any wildlife. ii. Disciplinary measures shall be taken if found violating company rules. iii. Riparian buffer zone to be free from any chemical's application/ pollution iv. Relevant signs NO HUNTING NO FELLING ALLOWED 	
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The RTE assessment was incorporated in the HCV report and evaluation. Therein providing wildlife database categories of:</p> <ul style="list-style-type: none"> i. Birds / Mammals / <i>Herpetofauna</i> ii. Conservation status 	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<p>iii. Offence and penalties under Wildlife Conservation Act 2010.</p> <p>iv. Provocation of wildlife.</p> <p>In records there is no RTE species observed/spotted within the Estates in CU. Relevant action plans had been established and implemented concerning protection of the riparian, such as identification on map and ground, restriction of no chemical’s activities, awareness training to workers and patrolling by Auxiliary Police. The Estates reviewed the HCV management plan annually recent being on Jan 2024.</p> <table><tr><td>HCV area</td><td>Management & Monitoring</td></tr><tr><td>Protected areas</td><td>Boundary markers estate/forest reserve Signage - no illegal hunting/collecting & unauthorized entry</td></tr><tr><td>RTE</td><td>Patrol the boundary area Inform all stakeholders on HCV assessment/protection Education & awareness for workers Ensure no agrochemical activities at bordering water bodies</td></tr><tr><td>Sacred sites</td><td>Clear demarcation and proper fencing at identified HCV. Inform community concerning utilization of site To maintain cleanliness / upkeep of areas Maintain a buffer in order to secure the areas from fire and other disturbances. To include areas in HCV map</td></tr></table>	HCV area	Management & Monitoring	Protected areas	Boundary markers estate/forest reserve Signage - no illegal hunting/collecting & unauthorized entry	RTE	Patrol the boundary area Inform all stakeholders on HCV assessment/protection Education & awareness for workers Ensure no agrochemical activities at bordering water bodies	Sacred sites	Clear demarcation and proper fencing at identified HCV. Inform community concerning utilization of site To maintain cleanliness / upkeep of areas Maintain a buffer in order to secure the areas from fire and other disturbances. To include areas in HCV map	
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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 -	The Group policy of “Zero Burning Policy” is enforced ever since the industry practiced such ruling. The Policy was last reviewed in May 2018 and signed by The Plantation Director. Among others the Policy stated the following commitment.		Complied																										

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> i. Commitment towards zero burning practices across the estates as part of effort in protecting the environment and combating haze problem. ii. Open burning is defined as any fire, combustion or smoldering that occurs in the open air and as by law, no person shall cause or allow open burning on any premises and subjected to legal action. iii. IOI will provide training to its workers on fire prevention and techniques to put out fire, and inform the Contractors and smallholders on this Policy <p>The operating units -to the policy of "Zero open burning" for any replanting. From field visits and interviews with the workers there is no open burning being practiced in the estates. This is the measures taken by the organization to pledge towards zero open burning.</p>	
4.5.7.2	<p>A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.</p> <p>- Major compliance -</p>	The management maintained zero open burning and opted for other option in case of potential significant risk of disease spread for the continuation of another crop. Hence this requirement is not used in the estate practices.	Not applicable
4.5.7.3	<p>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.</p> <p>- Major compliance -</p>	The management maintained zero open burning. It has been verified through site visit and interview with the sample workers and stakeholders.	Not applicable
4.5.7.4	<p>Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.</p> <p>- Minor compliance -</p>	This is included in the specification of work orders in event of land preparation during a replanting. It is a standard practice in IOI	Complied

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		<p>Plantation as documented in SOP no IOI/SOP/A/04 dated 2007 with a revision in Mac 2020.</p> <p>Trunks are felled and chipped and shredded, windrowed or pulverized or ploughed and mulched in certain conditions. Adjustment of work requirement are finalized from the directive of the Estates Department and the PC office.</p>	
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>IOI Group has revised their Standard Operating Procedures (SOPs) and updated in OHSMS ISO45001:2018, OHS Operational Planning Procedure & Management of Change with Doc. No.: IOI/OHSMS/PROC/12/00 updated 01/09/2022. The documents is to ensure that IOI Corporation Berhad (Plantations) operations are implemented in a way that protects the safe work place and to ensure that changes to the OHSMS are properly reviewed, recorded and implemented effectively.</p> <p>The scope is applicable to all OHSMS related activities at Operating Centers of IOI Corporation Berhad (Plantations).</p> <p>The estate's management process and operations are guided by the following documents:</p> <ol style="list-style-type: none"> 1. Revise version of Group Safe Operating Procedures (SaOP) updated 01/09/2022. 2. Group Standard Operating Procedure (StOPs) for estate remain 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>with no changes as dated 30/09/2020.</p> <ol style="list-style-type: none"> 3. Revise version of Group Social Impact Assessment and Management Action Plans updated for year 2023 by individual estates. 4. Group Environmental Impact Assessment and Management Action Plans dated December 2007. 5. Internal Audit procedure remain with no changes as dated 03/05/2018. <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> <ol style="list-style-type: none"> 1. Consultation and communication 2. Negotiation on compensation 3. Guidance and procedure for gifts and hospitality 4. Selection and contracting of contractors including recruitment agencies. 5. Employment procedures for recruitment, selection, hiring, promotion, retirement and/or termination 6. Procedures for Supply Chain 7. Internal Audit procedure for Supply Chain 8. Remediation and Compensation Procedure (RaCP) 9. Accident and emergency procedures 10. Proper disposal of waste material 	

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.6.1.2 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>IOI Gomali Certification Unit states adopted and maintained the IOI Group current Environmental Management Guidelines; Doc Number: IOI/G/EV/006; Rev Number: 0; Issue Date: 28/8/2020. The guidelines state 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 decomposition as well as to provide a level of prevention from soil erosion. 3. Chemical Spraying and fertilizer application are avoided especially along stream banks to avoid chemical runoff into watercourse. 4. Leguminous cover plants to be planted as ground covers and beneficial plants to be planted immediately after oil palm planting. <p>Verified sampled estates have implemented such measures at the newly replanting areas as follows:</p> <p><u>Bukit Dinding Estate</u> - Currently No new replanting</p> <p><u>Bahau Estate</u> - Currently No new replanting</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance										
		<p><u>Regent Estate</u></p> <p>- Field/block no – PR 23 B</p> <p>Description – 2023/2024 replanting completed in March 2024 area of 56 hectares guided by IOI’s StOP – Standard Operating Procedures:</p> <ul style="list-style-type: none">- Index No: 3.5 – Standard Operating Procedure for Leguminous Cover.- Terracing – Standard Operating Procedure for land Preparation for New Planting and Re-planting (Index No: 3.2 Terracing) <p><u>Sagil Estate</u></p> <p>- Field/block no – PR24A</p> <p>Description – 2023/2024 replanting completed in May 2024 area of 32 hectares guided by IOI’s StOP – Standard Operating Procedures:</p> <ul style="list-style-type: none">- Index No: 3.5 – Standard Operating Procedure for Leguminous Cover.											
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	<p>IOI Gomali certification Unit sampled Estates had a visual identification/reference system for each established field/block and maps established. Sighted and verified sampled as follows:</p> <table><tr><th colspan="2">Bukit Dinding Estate</th></tr><tr><td>Block No</td><td>PM 11A</td></tr><tr><td>Hectarage</td><td>57.0 ha</td></tr><tr><td>Year of Planting</td><td>2011</td></tr><tr><td>Planting Material</td><td>DxP IOI Clonal</td></tr></table>	Bukit Dinding Estate		Block No	PM 11A	Hectarage	57.0 ha	Year of Planting	2011	Planting Material	DxP IOI Clonal	Complied
Bukit Dinding Estate													
Block No	PM 11A												
Hectarage	57.0 ha												
Year of Planting	2011												
Planting Material	DxP IOI Clonal												

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Criterion / Indicator		Assessment Findings						Compliance																														
		<table><tr><td colspan="6">Regent Estate</td></tr><tr><td colspan="3">Block No</td><td colspan="3">PM 03B</td></tr><tr><td colspan="3">Hectarage</td><td colspan="3">21 ha</td></tr><tr><td colspan="3">Year of Planting</td><td colspan="3">2003</td></tr><tr><td colspan="3">Planting Material</td><td colspan="3">IOI DxP</td></tr></table>						Regent Estate						Block No			PM 03B			Hectarage			21 ha			Year of Planting			2003			Planting Material			IOI DxP			
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Block No			PM 03B																																			
Hectarage			21 ha																																			
Year of Planting			2003																																			
Planting Material			IOI DxP																																			
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>	<p>IOI Gomali certification Unit sampled Estates update the five (5) Year Business Plan from 2021 until 2026.</p> <p>The management continuously reviewed on a yearly basis includes 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, Summary Replanting Cost to Maturity and Replanting Cost field by Field.</p>						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>- Major compliance -</p>	<p>The group has implemented a 25-year replanting cycle. The replanting programs are subject to an annual review by the respective Estate Managers and are documented in the 5-Year Business Plan. The replanting program, which extends until the fiscal year 2027/28, was observed for the estates. This program undergoes a review once a year, with the latest review conducted in January 2024, and is incorporated into their annual financial budget.</p> <p>The replanting programs for the audited estates are as follows:</p> <table><tr><td></td><td>FY 24/25</td><td>FY 25/26</td><td>FY 26/27</td><td>FY 27/28</td><td>FY 28/29</td></tr></table>							FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Complied																								
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29																																	

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Criterion / Indicator		Assessment Findings						Compliance
			(Ha.)	(Ha.)	(Ha.)	(Ha.)	(Ha.)	
		Bkt Dinding Estate	112	189	248	236	113	
		Bahau Estate	0	0	0	0	0	
		Regent Estate	114	161	72	174	150	
		Sagil Estate	256	95	212	101	0	
		Despite the yearly review, the actual execution of replanting activities is subject to approval from the IOI Group Top Management. This ensures that replanting decisions align with the overall strategic direction and priorities set by the top management of the IOI Group.						
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 -	IOI Gomali certification Unit sampled estates has established and update the five (5) Year Business Plan from 2022/2023 – 2026/2027 (FY July/Jun). - Actual Previous Accounting Year - Forecast (Current Financial Year) - Estimate (Next Financial Year) - Projection (Continuous 2 Financial Year) The management continuously reviewed on a yearly basis includes: - Area statement - Crop (FFB) by Year Planting - Crop (FFB) Monthly Breakdown						Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - 5 to 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 - Summary Replanting Cost to Maturity and - Replanting Cost field by Field. 	
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>IOI Gomali certification Unit Estates update the five (5) Year Business Plan from 2021 until 2026.</p> <p>The management monitors estates performance from Monthly Management Report. Review on the progress report includes mature ex-estate cost, immature cost, replanting cost, upkeep cost, harvesting cost, transportation cost, etc.</p> <p>Based on the report, sighted management verified the actual estates' performance based on actual against budget which includes:</p> <ul style="list-style-type: none"> - Upkeep maintenance - FFB production and - Capital expenditure. <p>IOI Group's HQ management will continuously monitor performance by each estate through assessment visit by IOI Plantations Controller, IOI HQ Corporate Internal Audit Department, IOI Research Center, IOI HQ Safety/Health & Environment Department, and IOI HQ Sustainability Department Peninsular Region.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Sighted and verified the pricing mechanisms for the products and other services were strictly adhered and duly documented such as the followings: 1. 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. 2. The pricing mechanism adopted for worker salary is strictly adhered to Minimum Wages Act (Amended) May 2022. Guided by MAPA price zone. 3. The company will make an announcement for tender of FFB transportation and hiring excavators and other machinery. The pricing of the works is based on the approved tender.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	IOI Group monitor all contract agreements for all contractors. During document review, of sample contractors as follow. <u>Bukit Dinding Estate:</u> 1. Contractor: XYZ <ul style="list-style-type: none"> Type of Work: Grass Cutting Agreement Date: 01/10/2023 Contract duration: 01/10/2023 – 30/06/2024. Agreed and signed by both parties: Yes. Payment Evidence: <ul style="list-style-type: none"> Invoice No.: 1032 Date: 30/04/2024 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Amount: MYR 2,000.00 - Payment voucher no.: 7100001779 - Date: 14/05/2024 - Amount: MYR 2,000.00 <p>(Remarks: Payment made within specified time frame of no later than 90 days)</p> <p>2. Contractor: ABC</p> <ul style="list-style-type: none"> ▪ Type of Work: Transport of Oil Palm Fruit Bunches ▪ Agreement Date: 15 November 2022 ▪ Contract duration: 15/11/2022 – 14/11/2027. ▪ Agreed and signed by both parties: Yes. ▪ Payment Evidence: <ul style="list-style-type: none"> - Invoice No.: IOI 202431 - Date: 31/3/2024 - Amount: MYR 29,129.6. - Payment voucher no.: 7100001594 - Date: 06/04/2024 - Amount: MYR 29,129.60 - Date of payment: 23/04/2024 <p>(Remarks: Payment made within specified time frame of 1 (One) Calendar Month upon receiving the invoice)</p> <p>All the payment is made promptly every month and as per the agreement. Terms and condition of safety, health and labour are included in the contract in clause 15, which stated 'The company may</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>make interim payment to the contractor for the whole contract sum of work done to the satisfaction of the estate manager or his representative within sixty (60) days from the date of receipt of the claim from the contractor.'</p> <p><u>Regent Estate:</u></p> <ol style="list-style-type: none"> Contractor: XYZ <ul style="list-style-type: none"> Type of Work: Transport Domestic Waste Agreement Date: 01/07/2023 Contract duration: 01/07/2023 – 30/06/2024. Agreed and signed by both parties: Yes. Payment Evidence: <ul style="list-style-type: none"> Invoice No.: 1032 Date: 30/04/2024 Amount: MYR 1,000.00 Payment voucher no.: 7100005164 Date: 27/05/2024 Amount: MYR 1,000.00 <p>(Remarks: Payment made within specified time frame of no later than 30 days)</p> <p><u>Sagil Estate:</u></p> <ol style="list-style-type: none"> Contractor: XYZ <ul style="list-style-type: none"> Type of Work: FFB Transporter 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> ▪ Agreement Date: 01/01/2024 ▪ Contract duration: 01/01/2024 – 30/06/2024. ▪ Agreed and signed by both parties: Yes. ▪ Payment Evidence: <ul style="list-style-type: none"> - Invoice No.: 20240301 - Date: 31/03/2024 - Amount: MYR 32,291.29 - Payment voucher no.: 7100004720 - Date: 30/04/2024 - Amount: MYR 32,291.29 <p>(Remarks: Payment made within specified time frame of no later than 30 days)</p>	
Criterion 4.6.4: Contractor			
4.6.4.1	<p>Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p>	<p>The IOI Group monitors all contract agreements with contractors. A review of sample contractors revealed the following:</p> <p>External contractors are typically engaged for activities such as replanting, FFB/EFB transport, and harvesting. During the induction process and meetings, all contractors and their workers are provided with information on relevant policies and procedures.</p> <p>According to the "Additional Requirement for Contractors and Service Providers," revision 03, dated 01/12/2020, clause 01 specifies that contractors must be aware of and comply with all applicable local, national, and ratified international laws and regulations, including sustainability requirements (e.g., RSPO, RSPO NEXT, MSPO, ISCC). This includes the prohibition of child, forced, and trafficked labor. The</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>company and its certification bodies reserve the right to audit contractors and service providers regarding these requirements. Evidence or related documents must be made available for verification by the company whenever necessary.</p> <p>Clause 21 of the contract agreement also states that contractors must comply with all applicable local, national, and ratified international laws and regulations.</p>	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- 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. Sampled evidence as follows:</p> <p><u>Bukit Dinding Estate</u></p> <ul style="list-style-type: none"> ▪ Contractor – ABC xx ▪ Job scope – Transportation of FFB ▪ Contract Period – 01/01/2023 – 31/12/2024. ▪ Signed by both parties - Yes. <p><u>Regent Estate</u></p> <ul style="list-style-type: none"> ▪ Contractor – ABC xx ▪ Job scope – Transportation of Domestic Waste ▪ Contract Period – 01/07/2023 – 30/06/2024. ▪ Signed by both parties - Yes. <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> ▪ Contractor – ABC xx ▪ Job scope – Transportation of FFB 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Contract Period – 01/01/2023 – 30/06/2024. Signed by both parties - Yes. 	
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>Additional Requirement for contractors and Service Provider rev. 04 dated 04/02/2024. The requirement state in clause 01 where 'Contractors are to be aware and comply with all applicable local, national and ratified international laws and regulations including sustainability requirement (eg. RSPO, RSPO NEXT, MSPO, ISCC etc.) including no child, forced and trafficked labor. The company and its certification bodies have the right to audit the contractor/service provider regarding the above. Evidence or related documents are to be available and presented to the company for verification whenever necessary.</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>- Major compliance -</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> <p>The payment record is according to 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 in clause 15, which stated 'The company may make interim payment to the contractor for the whole contract sum of work done to the</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>satisfaction of the estate manager or his representative within sixty (6) days from the date of receipt of the claim from the contractor.'</p> <ol style="list-style-type: none"> 1. Bukit Dinding Estate management monitor contractor performance through 'Joint Inspection Report for Contract Work' dated 31/03/2024. <ul style="list-style-type: none"> • Contractor: SSRJ Enterprise • Job scope: Rental of Backhoe/JCB <ul style="list-style-type: none"> - Checked by Field Staff - Verified by Assistant Manager - Approved by Manager 2. Regent Estate management monitor upkeep contractor performance through 'Joint Inspection Report for Contract Work' dated 30/05/2024. <ul style="list-style-type: none"> • Contractor: YIH Construction Sdn Bhd • Job scope: Replanting Works <ul style="list-style-type: none"> - Checked by Field Staff - Verified by Assistant Manager - Approved by Manager 	
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
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 -	Not applicable since there is no new planting.	Not applicable
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations,	Not applicable since there is no new planting.	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
	via participatory methodology which includes external stakeholders. - Major compliance -		
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 -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	Not applicable since there is no new planting.	Not applicable
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	Not applicable since there is no new planting.	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
	shall be avoided unless permitted by local, state and national laws. - Major compliance -		
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 -	Not applicable since there is no new planting.	Not applicable
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Not applicable since there is no new planting.	Not applicable
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	Not applicable since there is no new planting.	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
	available. - Major compliance -		
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 -	Not applicable since there is no new planting.	Not applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Not applicable since there is no new planting.	Not applicable
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 -	Not applicable since there is no new planting.	Not applicable

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

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 a) Environmental management. b) Human rights and workplace. c) Community development and social impact. d) Traceable supply chains. e) 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 further improvement. - Major compliance -	As per internal audit procedure, stated that internal audit needs to be conducted at least a year. Sighted that audit plan has been submitted by Peninsular sustainability department on 26/03/2024 in the document title "Sustainability department (Peninsular Region), sustainability team schedule, April 2024. Internal audit has been conducted as per below:	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Internal audit has been conducted on 19/04/2024 done by the sustainability department with total 2 Major Non-conformities has been raised under indicator 4.5.2.1; non-renewable energy and MSPO SCCS 6.1.1.	
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 -	Internal audit procedure has been documented in the procedure title "Internal audit procedure" document number RSPOSC/SOP/IA/1 dated 31/07/2023 which clearly stated that the internal audit needs to be conducted at least once a year. Stated also in the clause 4.4.2, that the management held responsibilities for taking action to close the non-conformities with assistance from the sustainability team. Internal audit has been conducted on 19/04/2024 done by the sustainability department with total 2 Major Non-conformities has been raised under indicator 4.5.2.1; non-renewable energy and MSPO SCCS 6.1.1. There is evidence that corrective action plan and root cause has been identified and the issues has been closed.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	Internal audit report has been made available in the document title "Internal audit report", that has been prepared by Peninsular Sustainability Department and it has been made available for the management to review.	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	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. - Major compliance -	Management review meeting has been conducted on 02/05/2024 with attendance of management representative under Gomali POM lead by Mr. Zakaria bin Arshad, plantation controller. Issues that have been discussed during the management review is previous	Complied

Criterion / Indicator		Assessment Findings	Compliance
		non-conformities, performance review, status of corrections and corrective action and other matters.	
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>- Major compliance -</p>	<p>Verified during the audit process, Gomali Palm Oil Mill has established Continuous Improvement Plan, covering the followings:</p> <p><u>Social Improvement Plan</u></p> <ol style="list-style-type: none"> 1. To refurbish Foreman/Assistant Foreman, Chargeman, Safety Coordinator, Mandore, Mill NUPW Leader rooms contributing comfort for works 2. To refurbish workers washroom 3. To refurbish workers quarters (30 units) 4. To replace poor condition existing furniture 5. To refurbish workers' Rest Hut 6. To refurbish mill Surau 7. To undertake painting work within canteen area <p><u>Environmental Improvement Plan</u></p> <ol style="list-style-type: none"> 1. To build a new store which allocates 50m³ of space to store chemicals such as acetylene etc. 2. To use rainwater harvesting system to collect and reduce treated water dependency by 20%. 3. To upgrade mill drainage system at boiler house as to reduce the chances of boiler ash mixing with rainwater. 4. Biogas burner installation for boiler – to reduce fuel (non- 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>renewable)</p> <p>5. Installation of fine air bubbles diffuser – to promote aeration for bacteria in algae pond.</p> <p>6. Continual absorption system (collaborate with MPOB) – to improve effluent treatment system to achieve below 20ppm BOD.</p> <p>7. Installation sludge dewatering press system – to reduce solid accumulation in effluent pond.</p> <p><u>Safety and Health Improvement Plan and Company opportunities</u></p> <p>1. Ensure smooth implementation of safety and health programs and ensure records, documents and files are not misplaced or missing, a standardized filing system is introduced.</p> <p>2. Additional and new types of safety signboards are displayed around the mill to warn workers and third parties of hazards.</p>	
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.</p> <p>Gomali Palm Oil Mill has developed training programs which cover the safety & health and sustainability aspect for the year 2024 as a medium to disseminate new information and techniques.</p>	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			

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Criterion / Indicator		Assessment Findings	Compliance
4.2.1.1	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. - Major compliance -	The management has communicated the information can be requested by the stakeholders during the stakeholders meeting conducted on 06/03/2024 which outline total 8 documents that can be access by the stakeholders. The document has been established in dual language which is Bahasa Malaysia and English.	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 -	IOI Group established list of publicly available document includes Policies, Stakeholders consultation process, complaints & grievance procedures/flowchart, impact assessment report, Financial Annual Reports. Based on interview with management, IOI Group published the list of publicly of available upon request and published at the IOI website: https://ioigroup.com/Content/S/S_Sustainability . They informed 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 -	Documented in the Group social impact assessment & management action plans (Guidance document: For period 2019-2024) which stated communication and consultation process in clause 10.0 additional stakeholder request procedure for specific issues.	Complied
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 -	The Management of Gomali POM has appointment Mr Mohanraj Munisamy as social liaison officer and verified based on the appointment letter dared 01/11/2023 signed by Mr kesavan Manohar. As per interview with the PIC, he able to demonstrate his understanding the process of handling any consultation and communication.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.2.2.3	<p>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.</p> <p>- Major compliance -</p>	<p>List of stakeholders has been updated for Gomali POM and sighted in the document "Stakeholder list" document number IOI/P/F/EL dated 01/04/2024. The stakeholder list has been updated based on different categorized which area government bodies, NGO, neighboring estate, neighboring village.</p> <p>There are 5 neighboring village has been identified which are Kampung Awat, Kampung Baru Awat, Kampung Buku Hijau Penawin, Kampung Lubuk Kepong and Kampung Merigi.</p> <p>External stakeholder consultation has been done on 06/03/2024 with attendance of various stakeholders and minutes meeting has been maintained. During the meeting, the stakeholders has been brief on policy and procedure and to discuss all issues.</p>	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p> <p>- Major compliance -</p>	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	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	The management team is responsible for the regular inspection of the traceability system. Periodic inspections are also conducted by the Mill Manager and the Sustainable Department (MSPO Supply Chain Internal Audit).	Complied
4.2.3.3	<p>The management shall identify and assign suitable employees to implement and maintain the traceability system.</p> <p>- Minor compliance -</p>	Gomali POM has appointed Ms. Farah binti Aziz as PIC for traceability and verified based on the appointment letter dated 01/11/2023 signed by Mr Kesavan Manohar, Mill Manager.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	<p>Product specific communications made off pack such as shipping documents. Sighted shipping documents of below transaction:</p> <p>Crude Palm Oil</p> <ul style="list-style-type: none"> The name and address of the buyer: IOI Pan-Century Edible Oils The name and address of the seller: Gomali Palm Oil Mill The loading or shipment / delivery date: 29/03/2024 The date on which the documents were issued: 29/03/2024 A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): Identity Preserve The quantity of the products delivered: 40.1 MT Any related transport documentation: Delivery Note (91778) <p>Palm Kernel</p> <ul style="list-style-type: none"> The name and address of the buyer: Jin Lee (Oil Mills) Sdn Bhd The name and address of the seller: Gomali Palm Oil Mill The loading or shipment / delivery date: 29/05/2024 The date on which the documents were issued: 29/05/2024 The quantity of the products delivered: 43.16 MT o Any related transport documentation: Collection Order (JL002530) 	Complied
4.3 Principle 3: Compliance to legal requirements			

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Criterion / Indicator		Assessment Findings	Compliance																																				
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>IOI Plantation Berhad have established a mechanism to ensure compliancy to legal and other requirement. The IOI Administration & Legal Department and SD (Sustainability Department) based at Head Office are responsible to track changes in the law and the information was disseminated to all of its plantations and mills.</p> <p>The documented procedure has been established and implemented with reference Mechanism for Tracking Changes in Law reviewed on January 2020. Among the licenses and permits sampled were:</p> <table><tr><th>License / Permit / Reg Requirement</th><th>Validity</th></tr><tr><td>MPOB License no 50011720-4000</td><td>31/01/2025</td></tr><tr><td>DOE – Jadual Pematuhan Ref 004713</td><td>30/06/2024</td></tr><tr><td>BOMBA – fire certificate No JH/7/114/2024</td><td>27/02/2025</td></tr><tr><td>KPDNHEP - ref N00010 - 32000L diesel</td><td>05/06/2024</td></tr><tr><td>Sterilizer no 1 JH PMT 13507</td><td>04/02/2025</td></tr><tr><td>Sterilizer no 2 JH PMT 13506</td><td>04/02/2025</td></tr><tr><td>Sterilizer no 3 JH PMT 13504</td><td>04/02/2025</td></tr><tr><td>Sterilizer no 4 PMT 119041</td><td>16/10/2024</td></tr><tr><td>Sterilizer no 5 PMT 118455</td><td>16/10/2024</td></tr><tr><td>Boiler Water Tube PMD 14575</td><td>04/02/2025</td></tr><tr><td>Boiler Water Tube PMD 14243</td><td>29/04/2025</td></tr><tr><td>Back Pressure Steam Receiver JH PMT 13505</td><td>04/02/2024</td></tr><tr><td>Air Receiver Tank JH PMT 30323</td><td>16/10/2024</td></tr><tr><td>Monorail Crane PMA 90047</td><td>04/02/2025</td></tr><tr><td>Monorail Crane PMA 82985</td><td>04/02/2025</td></tr><tr><td>Monorail Crane PMA 82984</td><td>04/02/2025</td></tr><tr><td>Electric Chain Hoist JH PMA 18767</td><td>16/10/2024</td></tr></table>	License / Permit / Reg Requirement	Validity	MPOB License no 50011720-4000	31/01/2025	DOE – Jadual Pematuhan Ref 004713	30/06/2024	BOMBA – fire certificate No JH/7/114/2024	27/02/2025	KPDNHEP - ref N00010 - 32000L diesel	05/06/2024	Sterilizer no 1 JH PMT 13507	04/02/2025	Sterilizer no 2 JH PMT 13506	04/02/2025	Sterilizer no 3 JH PMT 13504	04/02/2025	Sterilizer no 4 PMT 119041	16/10/2024	Sterilizer no 5 PMT 118455	16/10/2024	Boiler Water Tube PMD 14575	04/02/2025	Boiler Water Tube PMD 14243	29/04/2025	Back Pressure Steam Receiver JH PMT 13505	04/02/2024	Air Receiver Tank JH PMT 30323	16/10/2024	Monorail Crane PMA 90047	04/02/2025	Monorail Crane PMA 82985	04/02/2025	Monorail Crane PMA 82984	04/02/2025	Electric Chain Hoist JH PMA 18767	16/10/2024	OFI
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MPOB License no 50011720-4000	31/01/2025																																						
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Criterion / Indicator		Assessment Findings		Compliance
		Air Receiver Tank JH PMT 1733	04/02/2025	
		Air Receiver Tank JH PMT 1732	04/02/2025	
		Air Receiver Tank JH PMT 1730	04/02/2025	
		Air Receiver Tank JH PMT 15930	04/02/2025	
		Air Receiver Tank JH PMT 28726	04/02/2025	
		Air Vessel JH PMT 94559	04/02/2025	
		BAKAJ – Air Sungai ref 334/300/5/6/8/8	31/12/2024	
		SPAN – Water Distribution ref 23/01/1534	09/07/2026	
		JTK - Wage deduction ref TK/NJ/U-24	Eff 16/05/2018	
		JTK - Wage deduction NUPW ref 35/68 - 26	Eff 15/05/2002	
		Metrology Corp. w/bridge 1 ref D2166134	08/08/2024	
		Metrology Corp. w/bridge 2 ref D2166395	13/06/2024	
		Metrology Corp. w/bridge 3 ref D2167781	05/02/2025	
		Suruhanjaya Tenaga ref LP 12/1/4/100	15/01/2030	
		Factory and Machinery Act 1967 –		
		The following competency requirements were verified:		
		Competent person	Details	
		Steam engineer	1 - Manager Grade 1 2 - Assist Manager Grade 2	
		Engine Driver (BHC)	1 - Grade 2	
		Boilermen	2 - Grade 1 & 4 - Grade 2	
		Chargeman	2 - Persons	
		AESP (Authorised Entrant Standby Person-CS)	28 - Persons	
AGT (Authorised Gas Tester Entry Supervisor-CS)	3 - Persons			
CePPOME - Ref 00155	2 - Persons			

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Criterion / Indicator		Assessment Findings		Compliance
		CePPOME – Ref 2425128		
		First Aider	13 Persons	
		CePSWaM – ref 05667	2 Persons	
		CePSWaM – ref 03583		
		Gomali Palm Oil Mill operates under MPOB license no 500117204000 issued till 31/01/2025 with the approved FFB processed/annum maximum of 540000 mt. The actual FFB processed in 2023/24 was 265118.63 mt thus compliance to the regulations.		
The mill was audited externally (for a 3 rd party compliance) on 20/12/2023 by Braxtus Sdn Bhd. DOE audit tracking no JAS.JHQ.600-3/1/78 (SK04). Nil NCR was raised during the audit with exception of 3 OFIs.				
<u>OFI</u>				
Based on interviews and site visits, it was observed that one of the three weighbridges (Weighbridge No. 2) was not being utilized by the management for weighing purposes. The reason identified for this was the expiration of the calibration report for the weighbridge.				
Upon reviewing the documentation, it was confirmed that the calibration report for the weighbridge had indeed expired on 08/02/2024. However, it was also noted that the management has proactively reached out to one of the weighing and measuring equipment verification service providers appointed by the Federal Government of Malaysia through the Ministry of Domestic Trade and Cost of Living Affairs (KPDN) for recalibration purposes.				

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Criterion / Indicator		Assessment Findings	Compliance
		Based on the communication between the management and the service provider, a date has been agreed upon for the recalibration, which is in Jun 2024. The progress of this OFI will be reviewed during the next audit.	
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	<p>The Legal & Other Requirements Register (LORR) covers all the necessary regulatory requirements. The LORR was formalized on 02/05/2019 and review annually or as when new Act and Regulations being introduced for implementations.</p> <p>a) List of applicable legal and other requirements was made available during the assessment and complied in the SUS-04(1) folder.</p> <p>b) Documented procedure has been established and implemented reference Mechanism for Tracking Changes in Law reviewed on January 2020.</p> <p>Among others the identified applicable laws and regulations relevant to its operations include the following;</p> <ul style="list-style-type: none"> i. Environmental Quality Act 1974 and its Regulations ii. Factories and Machinery Act 1967 and its Regulations iii. Occupational Safety and Health Act 1994 and its Regulations iv. Weights And Measures Act 1972 (Act 71) (Amendment 1981) v. Pesticides Act, 1974 vi. Workers Minimum Standards of Housing and Amenities (Amendment) Act 2021 vii. Drainage Works Act 1954 (Act 386) viii. Movement Control Order 2020 for COVID-19 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		ix. Wildlife conservation (Amendment) Act 2022 x. Malaysian Palm Oil Board 1998 xi. Holiday Act 1951 xii. Passport Act 1966 xiii. Workers Union Act 1959 xiv. Estate Hospital Assistants (Registration) Act 1965 xv. Petroleum (safety Measures) Act 1984 xvi. Fire Services Act 1984 xvii. Min wages order 2022 rev 06/05/2022.	
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 -	The IOI Administration & Legal Department and SD (Sustainability Department) based at Head Office is responsible to track changes in the law and the information was disseminated to all of its plantations and mills. SD is responsible for tracking any changes to the Acts and Regulations. In addition, the Plantation Controllers, Human Resources Department IOI also played a role in disseminating new Acts & Regulations to all the mills and estates in the Region. <ul style="list-style-type: none"> i. This was made via communication with the publisher of the documents. ii. This mechanism was outlined in its procedure. iii. The updating of the legal register is made on a periodical basis. iv. Changes in the legal register if any are communicated to the respective Region/ CU 	Complied

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Criterion / Indicator		Assessment Findings	Compliance						
		<p>The Estates had entirely adopted the IOI established documented system for identifying, tracking, accessing and updating the legal requirements. It had ensured that all applicable legal requirements pertaining to MSPO are established, implemented and maintained. The latest revision on the LORR was made for the following changes.</p> <p>i. 01/02/2023-Wildlife Conservation (Amendment) Act 2022</p> <p>ii. 01/01/2023-Employment Act (Amendment) 2022</p> <p>iii. 31/03/2023-Anti-Sexual Harassment Act 2022</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>The Persons in charge is appointed by the Mill Manager with details shown below. Duties among others to ensure records are maintained at all times with close liaison with the SD Peninsular Malaysia based at Head Office The appointment letter was sighted and verified.</p> <table><tr><td>Date</td><td>PIC - M/s</td><td>Designation</td></tr><tr><td>05/01/2023</td><td>Kor Chern Hua</td><td>Assistant Manager</td></tr></table>	Date	PIC - M/s	Designation	05/01/2023	Kor Chern Hua	Assistant Manager	Complied
Date	PIC - M/s	Designation							
05/01/2023	Kor Chern Hua	Assistant Manager							
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>Gomali POM is located within the Paya Lang Estate compound and the quit rent is paid by the estate management. Sighted the land title details as follows: Land title No: Gxxxxxx, Lot No: 908, Area: 30.40 ha owned by Dynamic Plantations Berhad which is subsidiary company for IOI Plantations Berhad. There was no land dispute in the Gomali POM by verified through interviewed with the local communities. No changes from previous audit.</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>Gomali POM is located within the Paya Lang Estate compound and the quit rent is paid by the estate management. Sighted the land</p>	Complied						

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	title details as follows: Land title No: Gxxxxxx, Lot No: 908, Area: 30.40 ha owned by Dynamic Plantations Berhad which is subsidiary company for IOI Plantations Berhad.	
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The boundary to the estate is demarcated with fencing all along the perimeters to indicate the mill area.	Complied
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 POM is located within the Paya Lang Estate compound and the quit rent is paid by the estate management. Sighted the land title details as follows: Land title No: Gxxxxxx,, Lot No: 908, Area: 30.40 ha owned by Dynamic Plantations Berhad which is subsidiary company for IOI Plantations Berhad. There were no disputes associated with the legal land used by Gomali POM. Thus, this indicator is not applicable.	Not applicable
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 since there is no customary right lands.	Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Not applicable since there is no customary right lands.	Not applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable since there is no customary right lands.	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
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, reviewed on 17/05/2024 and has been planned to be reviewed on annual basis which is next review expected on 18/05/2024 and the report has been prepared by Mr Mohanraaj Munisamy which documented in the "Social impact assessment, management action plans & continuous improvement plan, Gomali POM". Positive and negative impact has been identified in the assessment. Sample of negative issues has been taken and verified which appropriate has been taken for the issues.</p> <ol style="list-style-type: none"> 1 request to allow external Burmese to sell at the workers housing on monthly basis- Management will send letter to Gomali Estate to request for approval since both operating units sharing the same housing quarters. Issues there the housing quarters with only 2-3 occupants- The management has arranged to ensure that all house with 4 occupants. <p><u>OFI</u></p> <p>Social impact assessment has been conducted by each operating units and has been reviewed on annual basis by the operating units. And has been documented in the "Social Impact assessment, Management action plans & continuous improvement plan". Positive and negative impact has been identified in the assessment. It can be further improved for the management to include guideline for sampling method for internal and external stakeholders' interview.</p>	OFI

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 of IOI Plantations Berhad has established mechanism to raise complaint and grievance as per documented in the "Employee Grievance Procedure" document reference number IOI/G/SE/017 dated 28/11/2023. Stated in the procedure, in clause in 3.0; employees grievance handling stated that the grievance should be logged within 5 working days of problem arising and if the grievance through another channel such as ECC, WEC, internal meeting, etc., the records must be kept in the respective estate. Stated also in the procedure that timeline for resolving the issues has to be given depending on the nature of the grievance that has been raised.	Complied
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	Records of complaint can be sighted in the grievance book and Borang Aduan Kerosakan Rumah document reference number: IOI/P/F/MHIC dated 23/08/2021 which latest grievance received on 20/05/2024 where the workers raise issues on cable wiring and the issues has been resolve on 23/05/2024 (within 3 days). There is evidence of acceptance by the complainer. As per interview with the workers, it has been confirmed that they understand the mechanism of complaint and the process of resolving complaint.	Complied
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 as well as through the JCC Meeting, and WEC meeting. Records of grievance are sighted.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.4	<p>Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.</p> <p>- Minor compliance -</p>	<p>Internal stakeholder meeting has been conducted on 19/03/2024 with attendance of internal stakeholders which included supervisor and workers.</p> <p>The objective of the consultation is to communicate the policy and procedure of IOI Plantations Berhad included the grievance procedure.</p> <p>As per interview with sample stakeholders, which are workers (foreign and local workers) and local communities, there are able to demonstrate their understanding on the procedure established and the PIC for handling grievance issues.</p>	Complied
4.4.2.5	<p>Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>Sample of complaint received on 15/04/2021 which has been recorded in the Grievance Book and has been maintained by the management and can be requested by stakeholder thorough consultation and communication procedure.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>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.</p> <p>- Minor compliance -</p>	<p>Contributions made to community development based on the results of consultation with as well as requests by local communities were demonstrated as per sample as following:</p> <ul style="list-style-type: none"> - Gomali POM: Contribution of Black Soil for School MyKebun Program to SJKC Hwa Nan Batu Anam Segamat; Date: 08/05/2024 - Gomali POM: Contribution of Black Soil for School MyKebun Program to SMK Dato Ahmad Arshad Batu Anam Segamat; Date: 15/03/2024 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		- Gomali POM: Contribution for Student Excellence Award Ceremony to PIBG SK Kampong Awat; Date: 18/02/2024	
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 -	Gomali Palm Oil Mill has adopted and maintained the IOI Plantations established Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B Sudhakaran in January 2023. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the mill. Verified the Communication of the Occupational Health and Safety Policy through Policy briefing dated 01/02/2024 and 09/02/2024. An occupational safety and health plan has been reviewed and verified as follows: <ul style="list-style-type: none"> ▪ Document: Safety & Health Management Plan 2020-2025 ▪ Latest Review: 05/05/2024 ▪ Next review: 04/05/2025 ▪ Remarks: Maintained 	Complied
4.4.4.2	The occupational safety and health plan should cover the following: a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented.	The Occupational Safety and Health Plan for the year 2024 was available for Gomali Palm Oil Mill. The Safety and Health Plan covered the implementation among others as below: a) The established IOI Plantations Group Policy - Occupational Health and Safety Policy signed by the Plantation Director, Mr.	OFI

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Criterion / Indicator	Assessment Findings	Compliance
<p>c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill:</p> <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; <p>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).</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 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 shall 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 that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded.</p>	<p>N B Sudhakaran in January 2023, is adopted and maintained by IOI Gomali Certification Unit estates.</p> <p>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 as verified the Communication of the Occupational Health and Safety Policy as stated in 4.4.4.1.</p> <p>b) Gomali Palm Oil Mill has conducted and duly documented risk assessments for all the operations. Verified the followings:</p> <p>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; Document Date: 01/08/2012. The assessment covers all mill's main operations and support operations. The HIRARC register was available for verification and recently reviewed on 15/04/2024 for all operations.</p> <p>Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate as verified below:</p> <ul style="list-style-type: none"> - Conducted by: Eurofins NM Laboratory Sdn Bhd - Date conducted: 19/09/2023. - Assessor: Khor Hong Peng. - DOSH Registration: HQ/21/ASS/00/00035 - Report Number: HQ/02/ASS/00/00035– 2023/047. 	

Criterion / Indicator	Assessment Findings	Compliance
<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>Medical Surveillance as per OSHA-USECHH 2000 requirements</p> <ul style="list-style-type: none"> - Conducted by: Klinik Segamat - Assessor: Dr. Ling Kay Kwong - DOSH Reg. No: HQ/08/DOC/00/00545 - Date conducted: 1 – 18/03/2024. - No of workers: 67 workers - Report No: 026/OHD/2024 - Result: All 67 workers passed the medical program and were fit to work. <p>Noise Risk Assessment Report (NRA) was conducted in compliance with Occupational Safety & Health (Noise Exposure) Regulations 2019 and is available for verification.</p> <ul style="list-style-type: none"> - Conducted by: ETOSH Consult & Engineering Plt - Date: 22/05/2021. - Assessor: Nur Izzati Salleh - DOSH NRA Reg Number: HQ/16/PEB/00/158 - Report Number: HQ/LPROYKPEB/21/ 00523 <p>Audiometric test was conducted as recommended in the NRA.</p> <ul style="list-style-type: none"> - Conducted by: ETOSH Consult & Engineering Plt - Dated: 7 & 21/07/2023 - Number of workers: 134 workers - Results: - 65 workers had normal hearing 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Abnormal Hearing Loss <ul style="list-style-type: none"> • Hearing Loss – 69 workers • Noise Induced Hearing Loss (NIHL) – 43 workers • Hearing Impairment – 31 workers <p>c) i) Gomali Palm Oil Mill have established training programs for management teams, workers and contractors, programmed throughout the year.</p> <p>The trainings were conducted by those with knowledge of chemical handling.</p> <ul style="list-style-type: none"> - SOP Makmal – 25/11/2023. - Pengendali Bahan Kimia – 04/10/2023 - Pengurusan Stor Bahan Kimia – 04/10/2023 <p>ii) All precautions attached to products should be properly observed and applied:</p> <ul style="list-style-type: none"> - Chemical register updated as of 27/03/2024. - SDS is available and placed accordingly applied to the product such as: <ul style="list-style-type: none"> - Product Name: Soda Ash Light - Active ingredients: Sodium carbonate 98 -100% - Supplier: Kong Long Huat Chemicals Sdn Bhd - Hazard identification: Cause Serious Eye irritation – H319. 	

Criterion / Indicator		Assessment Findings	Compliance
		<p>d) Appropriate PPE is provided by the mill's management based on the job scope to the workers without any charges. Verified the Borang Pemberian Alat Pelindung Diri (Individu) available for for the mill which records the PPE issuance for each worker.</p> <p>Sampled evidence as follows:</p> <ul style="list-style-type: none"> - Name of worker: Ahmad Naqib - PPE issued: <ul style="list-style-type: none"> - Ear Plug dated 06/02/2024. - Leather dated 16/02/2024. - Welding Shield dated 12/10/2023. - Anti-Fog Goggle dated 02/08/2023. <p>e) Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p> <ul style="list-style-type: none"> - Prosedur Pengoperasian Dan Keselamatan IOI Group Palm Oil Mill; Bab 17: Pengendalian Bahan Kimia; Issue: 02; Date: 01/08/2018. <p>Chemicals were found stored in the mill's Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. At the entrance door, signage requiring donning of PPE were visibly posted as verified from the pictures provided. The Chemical Store signage with required Hazard Symbols were available at the entrance. The up-to-date chemical register, trade and generic names, and their Safety data Sheet were available for verification.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>f) Verified the appointment of Mill Manager Mr. Kesavan a/l Manohar as per letter dated 01/10/2022 by Senior Manager Mill Mr. Chai Tian Siang</p> <p>The Chairman has appointed committee members of 18 representatives from employer and employees respectively as per appointment letter dated 01/10/2022.</p> <p>g) IOI Gomali POM conducted regular OSH committee meetings on a 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 training.</p> <p>Sighted the OSH Meeting Minutes dated as follows:</p> <ul style="list-style-type: none"> ▪ Year 2023 – 25/01/2023, 19/04/2023, 18/07/2023, 25/10/2023. ▪ Year 2024 – 31/01/2024, 29/04/2024 <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.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>The mill has established Emergency Response Team lead by the Mill Manager. The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> <ul style="list-style-type: none"> - Emergency Response Plan Training – 04/04/2024 - Fire drill training – 13/09/2023. - Spillage Drill – 22/12/2023 <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 to replace used items and expired items. Verified the followings:</p> <ul style="list-style-type: none"> - Competent first aider – 22 persons valid until 14/10/2023 - The first aid box holders were regularly trained in usage and the latest training records were available for verification dated 03/05/2024 conducted by Hospital Assistant Mr. Muhammad Syahmie and attended by 100 participants. <p>j) Records of accidents were maintained by the mill and updated. to the HQ monthly. Accidents that occur are also discussed in the quarterly held JKKP Meetings.</p> <ul style="list-style-type: none"> - The mill management has submitted the JKPP 8 form for the year ending 2023 to the Department of Safety & Health (JKKP) on 15/01/2024, Reference No: JKKP8/145537/2023. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>- There was a total of 44 accident cases reported for the year with a loss of 40 days.</p> <p>There were no accident cases reported for the year 2023 as of the audit date.</p> <p><u>OFI</u></p> <p><u>Location: Gomali POM</u></p> <p>In response to one of the recommendations in the latest CHRA Report, the mill management engaged Hygiene Technician 1 to conduct air monitoring on 06/05/2024. The purpose of this was to establish the baseline exposure level and potential exposure to Manganese and Iron Oxide, which are listed in Schedule 2 of USECHH Regulations 2000.</p> <p>The CHRA report specifies that the frequency of air contaminant monitoring should be determined based on the level of exposure obtained as follows:</p> <ul style="list-style-type: none"> • If the result of exposure is \geq 8-hour TWA, monitoring frequency should be not more than once every 6 months. • If the result of exposure is above 50% of 8-hour TWA but below 8-hour TWA, monitoring frequency should be not more than once every 12 months. <p>As of now, the mill management has not yet received the report on the air monitoring results conducted on 06/05/2024. Therefore, an OFI has been raised to follow up on this matter during the next audit. The specific point to verify is whether the subsequent frequency of air contaminant monitoring is not more than once every 6 months or not more than once every 12 months.</p>	

Criterion / Indicator		Assessment Findings	Compliance
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. There also policy on Equal Opportunity Employment & Freedom of Association Policies dated Oct 2017. The Policy Training has been conducted at the Mill dated 16/03/2023 attended by workers and staff trained. Refer Training material Companies Policies Training.</p> <p>Communication with the employees was done in various methods such as briefing during morning muster, display on notice boards at workers' hostel and training. Latest communication of with the workers was observed on 01/02/2024. Interview with workers showed that they have a good understanding on human rights.</p>	Complied
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>FGV Holdings Berhad has established the Group Sustainability Policy (Policy No.: FGV/SED/POL/001, dated 17/11/2020), wherein the company commits to upholding international human rights principles as outlined in the Universal Declaration of Human Rights (UDHR) and other relevant treaties. Additionally, FGV Group also follows the United Nations Guiding Principles on Business and Human Rights (UNGPs) to guide its commitment to respecting human rights.</p>	Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements.</p>	<p>Records of payslip and check-roll documents available to the workers for sample employee.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>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>The company is using Electronic Plantation Mobile Solution (EPMS) as its method to record working hours and overtime. The data will then be transferred to the SAP system for wages calculation. Employees can be transparently provided with the information in the EPMS.</p> <p>Records shown all relevant legal compliance requirements were met by the mill and sampled estates within Gomali Grouping</p> <p>Details of samples taken for month September'23, January'24 and March'24 as per below</p> <ol style="list-style-type: none"> 1. Axxxxxx Sxxxxx Passport no. S3xxxxxxx joined 07/08/2024. 2. Sxxxxxx A/L Axxxxxx 03xxxx-0x-1xxxxdated joined 05/09/2022. 3. Rxxxxxx A/P Axxxxxx 7xxxxx-01-6xxx dated joined 02/05/2024. 4. Mxxxxxx SxxxxxxGazi Passport no. BQxxxxxx date joined 01/12/2018. 5. Axxxxxx Axxxxxx 7xxxxxx-01-6xxx date joined 01/07/2004. 6. Yxx Hxx Mxxx passport no. Mxxxxxx date joined 08/01/16, Myammar. 7. Kxx Zxx Hxxx passport no Mxxxxxx date joined 08/01/16. 	
4.4.5.4	<p>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>There is no contractors has been appointed for full time in the Gomali POM.</p>	Not applicable
4.4.5.5	<p>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</p>	<p>Master list of workers has been made available with accurate information of the workers that has been categorized into different origin countries (Malaysia, Indonesia, Myammar, Bangladesh).</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -		
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 -	Employment contracts and offer letters for local workers and foreign workers is available. Pay and conditions are documented and achieved the Minimum Wage Order 2022. Sampled of employment contracts confirmed that terms and conditions are clearly outlined as per applicable NUPW collective agreement and employment act which have been signed by the worker.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	Gomali Palm Oil Mill, Biometric Recording system was used to record the daily working hours and overtime of each worker.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	The working hours of the employees and overtime rates are specified in the employment contract i.e., 7.5 hours per day and overtime rates are in accordance with the Employment Act 1955. Sample of employees as per 4.4.5.3.	Complied
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 display the basic pay or piece rate, number of days worked or total output, any allowable deductions, and the net amount. They also include details of overtime, holiday pay, work on rest days, and other special days, when applicable. Training on how to read pay slips and an explanation of deductions, including the calculation process, is provided during the induction. Refresher training is conducted annually. Briefings are delivered	Complied

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Criterion / Indicator		Assessment Findings	Compliance								
		using a nominated translator from among the workers themselves. The training materials have been reviewed and found to be adequate. An assessment is also conducted to ensure that workers understand the briefing.									
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	Social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, medical care and health provisions. Sighted the evidence: Details information sample of benefit to employee: <table><tr><td>Medical</td><td>Medical treatment support by company</td></tr><tr><td>Housing</td><td>Housing for all workers</td></tr><tr><td>Water supply</td><td>Water supply provide by company</td></tr><tr><td>Electric supply</td><td>Electric supply provided by company and have subsidies for all workers</td></tr></table>	Medical	Medical treatment support by company	Housing	Housing for all workers	Water supply	Water supply provide by company	Electric supply	Electric supply provided by company and have subsidies for all workers	Complied
Medical	Medical treatment support by company										
Housing	Housing for all workers										
Water supply	Water supply provide by company										
Electric supply	Electric supply provided by company and have subsidies for all workers										
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 for both local and foreign workers, including housing, water supply, medical services, educational facilities, and public amenities. Workers are given free living quarters made of permanent materials, which include living rooms, bedrooms, kitchens, and toilets. All housing units are equipped with treated water and electricity. In compliance with the Workers’ Minimum Standard of Housing and Amenities Act 1990 (Act 446) Amendment 2021, workers are also provided with medical, educational, and public amenities. Additionally, the management conducts weekly inspections of the living quarters to ensure they are maintained in good condition.	Complied								
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.	IOI Plantations Berhad has established guideline for handling harassment which documented in “Guideline for handling harassment at workplace” document reference: IOI/G/SE/004	Complied								

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	dated 26/11/2020. In the procedure has outline the reporting procedure which though the ECC, WEC and whistle blowing channel. The procedure has been communicated to all workers during the morning muster call on 02/02/2024 with attendance of all workers. As per interview, with gender representative and other workers, there is no issues of sexual harassment and other types of harassment has happened in the Gomali POM.	
4.4.5.13	<p>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.</p> <p>- Major compliance -</p>	<p>IOI Plantations Berhad has established freedom of association policy which has been documented in the "Equal opportunity employment& freedom of association policies" signed by Mr NB Sundhakaran dated October 2017. Stated in the policy that IOI respect freedom of association and collective bargaining as part of our commitment to support the fair and equitable treatment of our workers. IOI will not refuse any genuine opportunity to collectively bargain with workers who want to do so.</p> <p>Total 58 workers in Gomali POM have registered as NUPW member and has been verified base on the deduction records "Potongan yuran bulanan kesatuan daripada potongan gaji", pay slips and interview with the workers which they agreed to joined NUPW and salary been deducted.</p> <p>Worker's representative that has been known as Employee consultative committee (ECC) has been established as alternative to National Union Plantation Workers (NUPW) which the workers representative has been elected based on nationalities (Malaysia, Indonesia, Myammar, Nepal, Bangladesh and India workers representative) and latest election has been conducted on 19/10/2023. As per interview, it has been confirmed that election has been done without intervention by the management.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance										
		Sighted those workers representative meeting has been done latest on 23/02/2024 and 19/04/2024 with attendance of workers representative that has been elected. There are several issues has been highlighted during the meeting and mostly has been resolved by the management and others has been remark as in progress.											
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 -	Stated in the Sustainability Palm Oil Policy (SPOP) under clause Human Right Policy that the management will eliminate all forms of illegal, forced, branded, compulsory and child labor. The policy has been signed by Dato’ Lee Yeow Chor, Group managing director & chief executive officer revised October 2020. As per verification, through interview with workers, document review through master list, passport permit, it has been confirmed that neither child workers nor young workers has been recruited. All workers is above than 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 -	IOI Gomali POM has established a training program for all workers based on the training need analysis conducted on a yearly basis. Sighted Annual Safety and Health Program Plan for Year 2024 and Social Program for Year 2024. Among training has been conducted were: Records of trainings were maintained by the mill as below: - <table><tr><td>Training</td><td>Date</td></tr><tr><td>Safety and Health Policy Training</td><td>12/01/2024</td></tr><tr><td>SaOP Kawalan Keselamatan</td><td>14/02/2024</td></tr><tr><td>SaOP Sterilizer</td><td>16/04/2024</td></tr><tr><td>Pay slip and workers works verification</td><td>09/03/2024</td></tr></table>	Training	Date	Safety and Health Policy Training	12/01/2024	SaOP Kawalan Keselamatan	14/02/2024	SaOP Sterilizer	16/04/2024	Pay slip and workers works verification	09/03/2024	Complied
Training	Date												
Safety and Health Policy Training	12/01/2024												
SaOP Kawalan Keselamatan	14/02/2024												
SaOP Sterilizer	16/04/2024												
Pay slip and workers works verification	09/03/2024												

Criterion / Indicator		Assessment Findings		Compliance
		Grievance/Complaint Procedure	09/03/2024	
		Home hygiene and cleanliness	09/03/2024	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>The IOI Gomali Certification Unit estates have carried out a training needs analysis for all employees, management, and contractors. This analysis was based on job roles and the specific training required for each job type. The recommended training needs for the year 2022 for all estates have been documented and reviewed.</p>		Complied
4.4.6.3	<p>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.</p> <p>- Minor compliance -</p>	<p>The Gomali POM UoC has established a comprehensive formal training program for the period of 2023-2024. This program, based on the identified training needs of various categories of employees and contractors, covers their related work functions and activities, RSPO requirements, Occupational Health & Safety, and Environmental matters, including gender-specific needs.</p> <p>The training conducted includes refresher courses on all aspects of the RSPO P&C, productivity, and best management practices. These courses cover estate operating procedures as well as procedural matters related to Occupational Health & Safety and Environmental concerns. They range from felling of oil palms, oil palm seedlings nursery, replanting, harvesting, and upkeep of fields to evacuation of Fresh Fruit Bunches (FFB) to the mill. At the mill, the training covers processes from FFB receipt, grading, processing to Crude Palm Oil (CPO), storage, dispatch of CPO, nut kernel, and the management of by-products, wastes, and waste streams. This also includes checking and documentation for traceability of the certified FFB, CPO, and Palm Kernel (PK). The POM Manager and assistants fully understand the difference between Identity Preserved (IP) and Mass Balance (MB) modules.</p>		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>In addition to the Good Mill / Agricultural Practice training, the 2023-2024 annual training program includes topics such as:</p> <ul style="list-style-type: none"> • OSH Act & regulations 1994 • Environmental Quality Act 1974 • Induction Program for new workers • OSH Committee and function • First Aid Training • Scheduled waste training • RSPO/MSPO/ISCC Principles • High Conservation Value (HCV) & Biodiversity training • Mechanical/electrical workshop • Environmental responsibility • Emergency Response drill • Social program, including sexual harassment for male and female employees, needs of new mother, etc. • Workers' rights, including the understanding of employment contract, calculation of wages, leave, etc. <p>The understanding of the trainees was evaluated, and this was confirmed during on-site interviews with the relevant POM and estates personnel.</p>	
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	The policy in relation to environmental is stated in the IOI Group – Sustainable Palm Oil Policy with the latest revision on Oct 2020. The Policy is signed by The Group Chief Executive Officer and Head Sustainability Department.	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 -	<p>The policy in relation to environmental is stated in the IOI Group – Sustainable Palm Oil Policy latest revised dated Oct 2020 signed by Group Chief Executive Officer.</p> <p>a) The Policy emphasized on the Environmental Management to include the following objectives;</p> <ul style="list-style-type: none"> i. Identification & protection of HCV And HCS forest ii. Implementation of program to progressively reduce GHG emission, recycle /reuse of palm biomass iii. Mitigation of environmental impact form operation based on EIA and best mill practices. iv. Adoption of responsible water usage, energy efficient management and effluent controlled discharge. v. Enforcement of IOI on the NO OPEN BURNING POLICY. vi. Adopted no use of paraquat and pesticides categorized by WHO in class 1A or 1B. vii. Adherence to EQA 1974 viii. Full compliance to legislative requirement <p>b) The aspects and impacts analysis of all operations</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance												
		The IOI sustainability team has prepared the environmental aspect and impacts assessment compiled in document titled “Environmental Impact Assessment, Management Action Plans and Continual Improvement Plans 2024” for Gomali Palm Oil Mill. The list of the aspect and impacts had covered all the mill activities from the FFB reception to the CPO/CPK dispatches. The waste and pollution treatment and management plans are also included.													
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	<div>The Mill had plan for the following practices in the Continuous Improvement Plan jointly made by SD and management team. The projects are also determined for the improvement for the effluent quality as described in 4.5.1.4 below;</div> <table><tr><th>Improvement Section</th><th>Plan</th><th>Positive Impacts</th></tr><tr><td>Marshalling yard/Ramp/ Mill Compound</td><td>Washing on floor for removal spillage lubricants dripping, general waste oil trap and maintenance etc.</td><td>Cleaner environment conducive working atmosphere, reduce risk of accident and environmental issues</td></tr><tr><td>Boiler Station</td><td>To monitor existing boiler emission control system and comply with Ringelmann Chart 1. Installation of ESP 2018</td><td>Reduction in black smoke emission</td></tr><tr><td>Chemical Store</td><td>To build new store approx. 50m2 space</td><td>To separate storage of chemicals</td></tr></table>	Improvement Section	Plan	Positive Impacts	Marshalling yard/Ramp/ Mill Compound	Washing on floor for removal spillage lubricants dripping, general waste oil trap and maintenance etc.	Cleaner environment conducive working atmosphere, reduce risk of accident and environmental issues	Boiler Station	To monitor existing boiler emission control system and comply with Ringelmann Chart 1. Installation of ESP 2018	Reduction in black smoke emission	Chemical Store	To build new store approx. 50m2 space	To separate storage of chemicals	Complied
Improvement Section	Plan	Positive Impacts													
Marshalling yard/Ramp/ Mill Compound	Washing on floor for removal spillage lubricants dripping, general waste oil trap and maintenance etc.	Cleaner environment conducive working atmosphere, reduce risk of accident and environmental issues													
Boiler Station	To monitor existing boiler emission control system and comply with Ringelmann Chart 1. Installation of ESP 2018	Reduction in black smoke emission													
Chemical Store	To build new store approx. 50m2 space	To separate storage of chemicals													

Criterion / Indicator		Assessment Findings			Compliance
		EFB storage	Commissioning of EFB storage area with roofing and concrete floor with drains in 2023	Improvement environmental issue of leachate and surrounding seepage	
		Biogas Plant	Commissioning of biogas engine in July 2020.	Reduction in greenhouse gas emissions	
		Effluent	Effluent freeboard level to be monitored	To ensure no overflowing with possible pollution	
		Water supply	To use rainwater harvesting system to reduce reliance on treated water	Improved utilization of resources	
		Drainage	To upgrade mill drainage system at boiler house to reduce chances of boiler ash mixing with rainwater.	Improved in the drainage system and contamination.	
		Power Usage	Streetlights Electricity lights to promote to LED to use the solar type	Reduce power utilization	
		Scrap Iron Area	Designated area for storage	Expedite collection for better housekeeping to reduce breeding grounds of mosquito	

Criterion / Indicator		Assessment Findings	Compliance															
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p>	<p>The mill had maintained and continued improving the BOD level <100 mg/l for the land application against the DOE limit of 2500 mg/l. Under the improvement plan the mill had the following practices.</p> <ul style="list-style-type: none"> i. Effluent designated pond to store the effluent for drying purposes into solids to facilitate collection and delivery to the estate. ii. Effluent pond system – to remove solid content in cooling pond under desludging program. iii. Daily monitoring of BOD level. <p>Other initiatives for the positive impacts include the following practices;</p> <ul style="list-style-type: none"> i. Domestic waste disposal to external landfill thus reducing the risk of waste contamination and management. ii. Biogas plant – reduction in GHG into the atmosphere and to reduce reliance on diesel. iii. Usage of electricity and office papers and other facility -to promote uses of recycling papers and LED lights. 	Complied															
4.5.1.5	<p>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.</p> <p>- Major compliance -</p>	<p>The training program for 2024 in relation to the policy and objectives of the environmental management and improvement plans has been established with subject listed below.</p> <table border="1"> <thead> <tr> <th rowspan="2">Subjects</th><th colspan="3">Month</th></tr> <tr> <th>1-4</th><th>5-8</th><th>9-12</th></tr> </thead> <tbody> <tr> <td>Legal & Other requirements</td><td>-</td><td>/</td><td>-</td></tr> <tr> <td>Buffer Zone management</td><td>/</td><td>-</td><td>/</td></tr> </tbody> </table>	Subjects	Month			1-4	5-8	9-12	Legal & Other requirements	-	/	-	Buffer Zone management	/	-	/	Complied
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4.5.1.6	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>The management held EPMC (Environmental Performance Monitoring Committee) meeting 4 times in a year. The sessions held to date as recorded below:</p> <table><tr><td>Date</td><td>Attendee</td><td></td><td>Date</td><td>Attendee</td></tr><tr><td>11/03/2024</td><td>30</td><td></td><td>18/09/2023</td><td>29</td></tr><tr><td>05/12/2023</td><td>30</td><td></td><td>09/06/2023</td><td>29</td></tr></table> <p>The agenda among others discussed the following issues.</p> <p>i. SW discussion/ EFB disposal</p> <p>ii. Effluent/ Drainage/ GHG</p>				Date	Attendee		Date	Attendee	11/03/2024	30		18/09/2023	29	05/12/2023	30		09/06/2023	29	Complied																																						
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Criterion / Indicator		Assessment Findings	Compliance								
		iii. Water Management iv. Waste Management and Reduction Plan v. Zero Burning vi. Continuous Improvement Plan vii. Compliance to DOE's Competent Person requirement viii. Other legislative requirement and compliance.									
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 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</p> <p>- Major compliance -</p>	<p>The Mill consistently monitors the following and tabulates the data monthly. The consumption of non-renewable energy (diesel) direct usage of diesel for the mill operations are recorded. The quantity in mt is divided over the mt FFB and CPO produced (ratio) during the month. The performance is measured by this ratio to indicate the level of performance. The data is compiled for comparison and control for future improvement with aim of gradual reduction of diesel.</p> <p>There were measures as shown in the energy management plan to reduce and eliminate wastage among others as follows.</p> <ul style="list-style-type: none"> i. Timely servicing of vehicles to ensure efficient use of diesel & avoid leakages. ii. Changes in normal bulb lights to LED type in phases. iii. Adoption of solar system for energy generation iv. Educate employees on fuel/electricity saving practices. <table border="1"> <thead> <tr> <th>Details</th><th>July20-June 21</th><th>July21-June 22</th><th>July22 June 23</th></tr> </thead> <tbody> <tr> <td>Diesoline litre</td><td>728901</td><td>96131</td><td>108351</td></tr> </tbody> </table>	Details	July20-June 21	July21-June 22	July22 June 23	Diesoline litre	728901	96131	108351	Complied
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4.5.2.2	<p>Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations.</p> <p>- Major compliance -</p>	<p>The mill records the following data and tabulates the ratio against the CPO produced to determine the efficiency of their operations.</p> <ul style="list-style-type: none"> i. All the diesel used (non-renewable) for the mill operations. ii. Fibre/shell (renewable) <p>In this relation the following data were sighted and verified.</p> <ul style="list-style-type: none"> i. Non-renewable energy usage for 2022/23 ii. Renewable energy usage for 2022/23 iii. Ratio shell/fibre mt /mt CPO average of 0.73 <p>Refer details as per indicator 4.5.2.1 above.</p>	Complied																
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	<p>The fibre and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fibre are delivered to estates for multi purposes or sold to outside buyers. EFB is used in the estates for mulching. Fibre and Shell production ratio attributed to approximately 12% and 7% respectively of the FFB processing.</p>	Complied																

Criterion / Indicator		Assessment Findings	Compliance																									
		When the renewable energy consumption is maximized the utilization of non-renewable is reduced.																										
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 -	<p>All waste and pollution are identified and documented in the "Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024". The waste and pollution generated from the mill operations as shown below. The Waste Management and Disposal Plan are compiled to avoid or reduce pollution had been documented and implemented with review made annually. Procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation. Among of waste management has been implemented by the mill were:</p> <table><tr><th>Waste Type</th><th>Description</th><th>Location</th></tr><tr><td>Domestic waste</td><td>Rubbish</td><td>Line sites, office, workshop, store,</td></tr><tr><td rowspan="3">Industrial waste</td><td>Fertilizer bags</td><td>Empty bags store</td></tr><tr><td>Scrap metal</td><td>workshop</td></tr><tr><td>POME</td><td>ETP</td></tr><tr><td>Sewage waste</td><td>Sewage</td><td>Worker's housing toilets/ office</td></tr><tr><td rowspan="4">Scheduled Waste</td><td>SW 404 Clinical waste</td><td>Estate clinic</td></tr><tr><td>SW rags, plastics, filters</td><td>Workshop</td></tr><tr><td>Spent lubricant & hydraulic oil</td><td>Workshop</td></tr><tr><td>Disposed containers, bags, equipment</td><td></td></tr></table>	Waste Type	Description	Location	Domestic waste	Rubbish	Line sites, office, workshop, store,	Industrial waste	Fertilizer bags	Empty bags store	Scrap metal	workshop	POME	ETP	Sewage waste	Sewage	Worker's housing toilets/ office	Scheduled Waste	SW 404 Clinical waste	Estate clinic	SW rags, plastics, filters	Workshop	Spent lubricant & hydraulic oil	Workshop	Disposed containers, bags, equipment		Complied
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Criterion / Indicator		Assessment Findings			Compliance										
			contaminated with chemicals, pesticides, SW	Scheduled waste store											
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>The Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024” listed the waste generated from the mill operations.</p> <p>a) The sources of waste and pollution among others as described in the 4.5.3.1 and 4.5.4.1 respectively.</p> <p>b) The mill has taken practices and initiatives within the industry practices to improve the efficiency and recycling potential of mill by-products by converting them into value-added products among others as listed below:</p> <table><tr><th>Type</th><th>Description</th><th>Action to be taken</th></tr><tr><td rowspan="3">Industrial waste</td><td>EFB</td><td>Sent for mulching in the estates. To ensure and submit EFB disposal schedule and location every month To dispose EFB within 14 days upon storage To ensure no open burning activity on EFB and mill waste EFB storage area designed to ensure no spillage of leachate into monsoon drain.</td></tr><tr><td>Scrap iron</td><td>Dispose as sale to assigned vendor by regional office/Head Office. Recycle where appropriate for workshop maintenance</td></tr><tr><td></td><td>Treated in effluent plant. The final discharge from the treatment plant is</td></tr></table>			Type	Description	Action to be taken	Industrial waste	EFB	Sent for mulching in the estates. To ensure and submit EFB disposal schedule and location every month To dispose EFB within 14 days upon storage To ensure no open burning activity on EFB and mill waste EFB storage area designed to ensure no spillage of leachate into monsoon drain.	Scrap iron	Dispose as sale to assigned vendor by regional office/Head Office. Recycle where appropriate for workshop maintenance		Treated in effluent plant. The final discharge from the treatment plant is	Complied
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		Treated in effluent plant. The final discharge from the treatment plant is													

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Criterion / Indicator		Assessment Findings		Compliance
			POME	used in biogas plant with final to land discharge. Effluent quality monitoring on monthly basis. The monitoring of the effluent discharge is reported to DOE on monthly and quarterly basis. This practice is accordance with the requirements in the written approval issued by DOE. Review of the results revealed that the quality of the effluent discharge is in within the regulatory limit.
			Boiler ash	Disposed to designated dumping site near holding pond Weekly leveling monthly using machine.
		Scheduled Waste	SW305/ 306/ 102/ 410/ 109 SW409/ 410/ 322/ 429	Clean and tidy storage area Separation of type SW using labels 10cm x 10cm To ensure spillage trap functions effectively Monthly stock verification by executives Ensure inventory not exceeding 180 days/ 20 mt Follow approved consignment note and update in ESWIS Provide training to the SW handlers.

Criterion / Indicator		Assessment Findings			Compliance
			Domestic Waste	<p>Rubbish/ garden waste</p> <p>Disposal made weekly to external landfill. Encourage recycling program currently maintained by an assigned employee. Provide adequate dustbins line sites/ office complex Weekly inspection by Supervisors/ executives Awareness on hygiene.</p>	
			Sewage	<p>Provide adequate washrooms/ toilets at mill and line sites To ensure employees' quarters equipped with appropriate septic tank Cleaning/ desludging septic tank made by appointed contractor.</p>	
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>The SOP for Scheduled Waste has been established and documented in SOP ref no IOI/OHSMS/SaOP/EST/055/00 dated 01/09/022 compiled in the Group Standard Operating Procedures for the estates. Therein describing details relating to:</p> <ul style="list-style-type: none"> a) Labeling/ Legal requirement b) Waste generator/ Training required c) DOE license <p>The procedure described the details of labelling handling storage transfer and disposal of scheduled waste. The mill delivers the SW to DOE licensed collector M/s Kualiti Alam Sdn Bhd (DOE letter dated 28/04/2017 ref no 003319 renewed on 30/04/2025).</p>			Complied

Criterion / Indicator		Assessment Findings						Compliance																																																												
		<div>Details of collection as given below. All units in mt otherwise stated.</div> <table><tr><td>Date</td><td>SW109</td><td>SW110</td><td>SW305</td><td>SW306</td><td>SW312</td></tr><tr><td>15/05/2024</td><td>0.151</td><td>0.520</td><td>2.268</td><td>0.887</td><td>-</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Date</td><td>SW409</td><td>SW410</td><td>SW429</td><td>SW104</td><td>SW312</td></tr><tr><td>15/05/2024</td><td>0.429</td><td>0.458</td><td>0.055</td><td>0.002</td><td>-</td></tr></table> <table><tr><td>Date</td><td>SW109</td><td>SW110</td><td>SW305</td><td>SW306</td><td>SW312</td></tr><tr><td>11/01/2024</td><td>0.169</td><td>0.120</td><td>3.649</td><td>0.965</td><td>-</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Date</td><td>SW409</td><td>SW410</td><td>SW429</td><td>SW104</td><td>SW312</td></tr><tr><td>11/01/2024</td><td>0.259</td><td>0.645</td><td>0.271</td><td>0.022</td><td>0.040</td></tr></table> <div>The quantity and duration of storage were within the DOE permissible.</div>						Date	SW109	SW110	SW305	SW306	SW312	15/05/2024	0.151	0.520	2.268	0.887	-							Date	SW409	SW410	SW429	SW104	SW312	15/05/2024	0.429	0.458	0.055	0.002	-	Date	SW109	SW110	SW305	SW306	SW312	11/01/2024	0.169	0.120	3.649	0.965	-							Date	SW409	SW410	SW429	SW104	SW312	11/01/2024	0.259	0.645	0.271	0.022	0.040	
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4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	<div>The mill domestic waste is managed by the host estate – Paya Lang Estate. Domestic wastes are disposed externally and collected by vendor M/s Sxxxx YXX Enterprise ref JPSPN2022/001475 (approved letter from Jabatan Pengurusan Sisa Pepejal Negara ref JPSPN2022/001475 dated 08/11/2023).</div> <div>The landfill is located in CM Zone Solution - Tapak Pelupusan Ulu Maasop 72000 Kuala Pilah Negeri Sembilan. Collection (weekly basis) and despatches documents were sighted and verified. Monitoring is made by an Executive/staff.</div>						Complied																																																												
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas																																																																				

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4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>The polluting activities are identified and documented in the Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024. The identified impact if any will be included in the management plan. The evaluation is documented in the Environmental Impact Evaluation records which covers the mill activities / operation. The same document is used to identify the waste products and sources of pollution, which was in place and is reviewed accordingly. Among others the significant environmental receptors for the mill operations were:</p> <ul style="list-style-type: none"> i. Air - Air emissions from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping). ii. Water - Water discharges from cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down. iii. Land - Scheduled waste, domestic waste and industrial/ process waste. Clinical wastes – generated from clinics. <p>Gomali Palm Oil Mill conducted boiler stack sampling for each of the boiler stack by M/s Exxxxxxx NX Laboratory Sdn Bhd. Results were within the acceptable limit. The mill was also equipped with a Continuous Emission Monitoring System (CEMS) has been verified to be in functional condition. Data from the stack is connected online to DOE's office. Boiler smoke emission data are within the DOE limit.</p> <table border="1"> <thead> <tr> <th>Boiler</th><th>Date</th><th>mg/m3</th><th>DOE Std mg/m3</th></tr> </thead> <tbody> <tr> <td>No 1 - PMD14243</td><td>20/03/2023</td><td>124.60</td><td>150</td></tr> <tr> <td>No 2 - PMD14575</td><td>03/01/2024</td><td>126.56</td><td>150</td></tr> </tbody> </table>	Boiler	Date	mg/m3	DOE Std mg/m3	No 1 - PMD14243	20/03/2023	124.60	150	No 2 - PMD14575	03/01/2024	126.56	150	Complied
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Criterion / Indicator		Assessment Findings	Compliance						
		<p>An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. The 'Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024" is used to identify the waste products and sources of pollution – is in place and is being reviewed and implemented accordingly.</p> <p>Among others action been taken by the mill were:</p> <ul style="list-style-type: none">i. Scheduled wastes – disposed to Kualiti Alam Sdn Bhdii. Domestic wastes are disposed to CM Zone Solution - Tapak Pelupusan Ulu Maasop 72000 Kuala Pilah Negeri Sembilaniii. Full compliance to zero burning practiceiv. Monitoring of environmental issues recorded in EPMC minutes of meeting.							
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>The The "Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024" was established at the mill and reviewed annually. The following issues and mitigation program among others have been identified. The improvement plan include:</p> <table><tr><th>Issues & Strategies</th><th>Action Plan</th></tr><tr><td>Reduce diesel consumption at mill operation</td><td>To monitor diesel usage To ensure vehicle scheduled maintenance. Maximize operation of gas engine</td></tr><tr><td>Reduce smoke emission to the air</td><td>To effectively implement the CEMS Eliminate use of wet shell as fuel</td></tr></table>	Issues & Strategies	Action Plan	Reduce diesel consumption at mill operation	To monitor diesel usage To ensure vehicle scheduled maintenance. Maximize operation of gas engine	Reduce smoke emission to the air	To effectively implement the CEMS Eliminate use of wet shell as fuel	Complied
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Criterion / Indicator		Assessment Findings		Compliance																														
		<div>Reduce electricity usage</div> <div>Monitor usage vs baseline. Install capacitor at identified large power consumption motor. Install solar panel & LED bulb for the lighting system</div>																																
		All efforts and action plan for the identified pollutants and emission above is adequate to comply with the requirement. All identified issues have significant impacts to the environment. The mill also monitored and maintained records on Palm GHG. This compilation is made at Head Office level and made for the entire CU.																																
4.5.4.3	<p>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.</p> <p>- Major compliance -</p>	<p>The treated mill effluent discharge is regularly monitored as prescribed in the "Jadual Pematuhan" license no 004713 01/07/2023 - 30/06/2024 issued to the mill. The limit for the Biochemical Oxygen Demand (BOD) discharge is < 2500 mg/l for land application. Regular monitoring is made on monthly basis and quarterly. In addition, daily site checking on the effluent ponds are made by the supervisory personnel and effluent attendants. Reports for the effluent parameters are submitted using "Borang Penyata Suku Tahun" to DOE for compliance. Sighted the effluent results. All parameters comply to the DOE requirement. (Units in mg/l except for pH). Analysis is made by Ecxxx International Sdn Bhd located in Shah Alam Selangor.</p> <table border="1"> <thead> <tr> <th>Parameters</th><th>Std</th><th>17/01/2024</th><th>13/02/2024</th><th>14/03/2024</th></tr> </thead> <tbody> <tr> <td>PH</td><td>5-9</td><td>8.10</td><td>8.10</td><td>8.60</td></tr> <tr> <td>BOD</td><td>2500</td><td>59.10</td><td>77.10</td><td>108.00</td></tr> <tr> <td>COD</td><td>-</td><td>720</td><td>1032</td><td>1060</td></tr> <tr> <td>Total Solids</td><td>-</td><td>4476</td><td>260</td><td>6468</td></tr> <tr> <td>S Solids</td><td>-</td><td>205</td><td>260</td><td>278</td></tr> </tbody> </table>		Parameters	Std	17/01/2024	13/02/2024	14/03/2024	PH	5-9	8.10	8.10	8.60	BOD	2500	59.10	77.10	108.00	COD	-	720	1032	1060	Total Solids	-	4476	260	6468	S Solids	-	205	260	278	Complied
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Criterion / Indicator		Assessment Findings					Compliance
		Oil & grease	-	1.00	1.00	1.00	
		A Nitrogen	-	42.60	34.70	42.00	
		Total N	-	115	71.90	63.80	
		<p>The mill had maintained the BOD well below the permissible limit of 2500 mg/l. Under the continuous improvement plan the mill had the flowing plan in relation to the effluent management improvement.</p> <p>i. Commissioning of Biogas plant with gas engine in July 2020 reduction in GHG into the atmosphere</p> <p>ii. Effluent pond system – to remove solid content in cooling pond under desludging program</p>					
Criterion 4.5.5: Natural water resources							
4.5.5.1	<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> <p>a) Assessment of water usage and sources.</p> <p>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill’s current activities.</p> <p>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> <p>- Major compliance -</p>	<p>The mill had established its Water Management Plan 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as;</p> <p>a) Implementation of rain water harvest,</p> <p>b) scheduled water pumping for effective management from the source Sg Muar.</p> <p>c) daily monitoring of bund / scheduled maintenance</p> <p>d) Optimum usage of water and monitor for any leakage in the system.</p> <p>a) The water sources and usage are shown below as shown below:</p>					Complied

Criterion / Indicator		Assessment Findings				Compliance																				
		<table><tr><td>Water sources</td><td>Usage</td><td colspan="2">Monitoring</td></tr><tr><td>Extraction from Sg Muar</td><td>Mill processing</td><td colspan="2">Monitoring water supply</td></tr><tr><td>SAINS – Government water supply</td><td>Domestic use</td><td colspan="2">Monitoring water supply Meter recording</td></tr><tr><td>Rain water</td><td>External use/ Workshop</td><td colspan="2">Rain fall data</td></tr><tr><td>Water tank</td><td>Emergency water supply</td><td colspan="2">-</td></tr></table>				Water sources	Usage	Monitoring		Extraction from Sg Muar	Mill processing	Monitoring water supply		SAINS – Government water supply	Domestic use	Monitoring water supply Meter recording		Rain water	External use/ Workshop	Rain fall data		Water tank	Emergency water supply	-		
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		The water consumption with comparison in 3 financial years is shown below:																								
		<table><tr><td>Details</td><td>July20- June 21</td><td>July21- June 22</td><td>July22- June 23</td></tr><tr><td>Total Water/ m3</td><td>360424</td><td>244529</td><td>236162</td></tr><tr><td>FFB/ mt</td><td>346584</td><td>288755</td><td>265118</td></tr><tr><td>Water/ FFB mt</td><td>1.039</td><td>0.846</td><td>0.890</td></tr></table>				Details	July20- June 21	July21- June 22	July22- June 23	Total Water/ m3	360424	244529	236162	FFB/ mt	346584	288755	265118	Water/ FFB mt	1.039	0.846	0.890					
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b) The monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill’s current activities is made by the following practices.																										
The mill made water analysis at the upstream and downstream for detection of any pollution related to the mill operations. The location is approx. 10 km from the mill complex. Results of water samples dated 15/03/2024 taken at 4 points at Sg Muar was sighted and verified with all parameters within the																										

Criterion / Indicator		Assessment Findings	Compliance																												
		<p>permissible limits. The BOD level from analysis is 6 mg/l. Analysis is made by Eurofins NM Laboratory Sdn Bhd and results are submitted to DOE quarterly.</p> <p>c) Ways to optimize water and nutrient usage and reduce wastage. The management of water and wastage reduction / optimization is summarized below;</p> <table> <tr> <th>Location</th><th>Waste water produced</th><th>Treatment/containment</th><th>Reuse/disposal</th></tr> <tr> <td>Processing stations</td><td>Clarification condensate Sterilizer condensate Hydro cyclone condensate Floor cleaning water</td><td>Oil recovery/ETP</td><td>Recover into system</td></tr> <tr> <td>Boiler</td><td>Blow down, cleaning water</td><td>Sludge pit, ETP</td><td>Monsoon drain</td></tr> <tr> <td>Process ramp</td><td>Rainfall runoff</td><td>Sedimentation trap</td><td>Monsoon drain</td></tr> <tr> <td>Engine room</td><td>Steam condensate, turbine cooling water</td><td>Monsoon drain, recycled tank</td><td>Monsoon drain</td></tr> <tr> <td>Laboratory</td><td>Cleaning water</td><td>Process drains</td><td>Monsoon drain</td></tr> <tr> <td>Wash room</td><td>Toilet water, cleaning water</td><td>Septic tank</td><td>Collected by licensed contractor.</td></tr> </table>	Location	Waste water produced	Treatment/containment	Reuse/disposal	Processing stations	Clarification condensate Sterilizer condensate Hydro cyclone condensate Floor cleaning water	Oil recovery/ETP	Recover into system	Boiler	Blow down, cleaning water	Sludge pit, ETP	Monsoon drain	Process ramp	Rainfall runoff	Sedimentation trap	Monsoon drain	Engine room	Steam condensate, turbine cooling water	Monsoon drain, recycled tank	Monsoon drain	Laboratory	Cleaning water	Process drains	Monsoon drain	Wash room	Toilet water, cleaning water	Septic tank	Collected by licensed contractor.	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>The contingency plan during water shortage / contamination as shown below:</p> <ul style="list-style-type: none"> a) Water shortage/ prolonged dry season b) To obtain water from local authority/ estate catchment c) To train/ educate staff/ workers to conserve water d) To seek assistance from local authority e) Severe water pollution/ Contamination f) To obtain water from local authority g) To train/educate staff/ workers to conserve water h) To seek assistance from local authority 	
4.5.5.2	<p>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.</p> <p>- Major compliance -</p>	<p>Details of effluent treatment and report as provided in 4.5.4.3 above. The effluent is retained for treatment in a flow through several / multiple stage ponds before being discharged onto land application in Paya Lang Estate designated fields PM 11A. The compliance requirement is provided in the DOE 'Jadual Pematuhan' licensed to the mill. The final BOD is <2500 mg/l. Under the improvement plan the mill had the flowing plan in relation to the effluent management improvement.</p> <ul style="list-style-type: none"> a) Biogas plant – reduction in GHG into the atmosphere b) Polishing plant – to comply to reduce BOD to 20 ppm for water discharge. c) Effluent pond system – to remove solid content in cooling pond under desludging program. 	Complied
4.6 Principle 6: Best Practices			

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>Standard Operating Procedures (SOPs) in the form of written document for mill were documented and maintained. It covers procedures for all operations related to the management of the mill. 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). 3. Group Social Impact Assessment and Management Action Plans (Guidance Document) dated 10/10/2011. 4. Group Environmental Impact Assessment and Management Action Plans dated December 2007. 5. Standard Operating Procedure on Sustainability; IOI Plantations; Internal Audit; SOP: 08; Issue: 1; Revision 01; Document Date: 03/05/2018. 6. Standard Operation Procedure, MSPO Supply Chain – Oil Mill; Segregation (SG) with Doc. No.: MSPOSC/SOP/SG/1 Rev.02 dated 01/09/2019. <p>The StOPs reflect best industry practices as detailed in IOI's agricultural policy document. Aside from StOPs for operations of mill there exists also SaOPs for management but not limited to:</p> <ul style="list-style-type: none"> - Consultation and communication. - Negotiation on compensation. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - 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	All palm oil mills shall implement best practices. - Major compliance -	<p>The mill has implemented best practices in their daily operating activities. The implementation has been monitored by the top management of the palm oil mill which includes water management, emission monitoring, effluent discharge, safety & health monitoring and waste disposal.</p> <p>As commitment towards food safety, Gomali Palm Oil Mill has developed Food Safety Manual – Housekeeping, Cleaning and Sanitation Schedule, refer Document No: IOI/FSM/S04, Issue No: 01 dated 15/02/2022 of which the activities cover from FFB reception through out the whole mill processing stations until Products Storage and Dispatch.</p>	Complied
Criterion 4.6.2: Economic and financial viability plan			
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.	Gomali Palm Oil Mill and supply base have established and implemented its commitment to a long-term sustainability and financial viability through an operating expenditure/ capital	Complied

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Criterion / Indicator		Assessment Findings						Compliance																		
	- Major compliance -	<p>expenditure planning. The mill has a budget for financial year July-June comprises of the following components;</p> <p>a) Crop processed with anticipated extraction ratios including a 5-year forecast.</p> <p>b) Cost components include the following</p> <p> i) General charges statement</p> <p>1. General charges</p> <p>2. Cost of supervision</p> <p>3. Cost of labour</p> <p>4. Cost of other</p> <p>5. Cost of RSPO/MSPO & Other Management system</p> <p> i) Capital expenditure statement</p> <p>6. Building, utilities, welfare</p> <p>7. Plant & machinery</p> <p>8. Office equipment</p> <p>9. Furniture & fittings</p> <p>10. Electrical installation</p> <p> i) Plant/ Mill inclusive of processing/ dispatch cost</p> <p>The five years planning horizon 2022/23-2026/27 is available. The main key areas of the projections are as follows. Figures were excluded for reason of confidentiality.</p> <table><tr><td>Description</td><td>2022/23</td><td>2023/24</td><td>2024/25</td><td>2025/26</td><td>2026/27</td></tr><tr><td>FFB processed</td><td>265119</td><td>288616</td><td>301882</td><td>405751</td><td>418305</td></tr><tr><td>CPO (Mt)</td><td>54933</td><td>63784</td><td>66867</td><td>90077</td><td>94119</td></tr></table>						Description	2022/23	2023/24	2024/25	2025/26	2026/27	FFB processed	265119	288616	301882	405751	418305	CPO (Mt)	54933	63784	66867	90077	94119	
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Criterion / Indicator		Assessment Findings						Compliance
		CPK (mt)	11586	13132	13887	19070	20079	
		OER %	20.72	22.10	22.15	22.20	22.50	
		KER %	4.37	4.55	4.60	4.70	4.80	
		Cost RM/CPO	-	-	-	-	-	
		Operating Cost	-	-	-	-	-	
		Gen Charges	-	-	-	-	-	
		Grand total	-	-	-	-	-	
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 -	Not applicable since there is no contractors has been appointed by IOI Gomali POM.						Not applicable
Criterion 4.6.4: Contractor								
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	Not applicable since there is no contractors has been appointed by IOI Gomali POM.						Not applicable
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Not applicable since there is no contractors has been appointed by IOI Gomali POM.						Not applicable

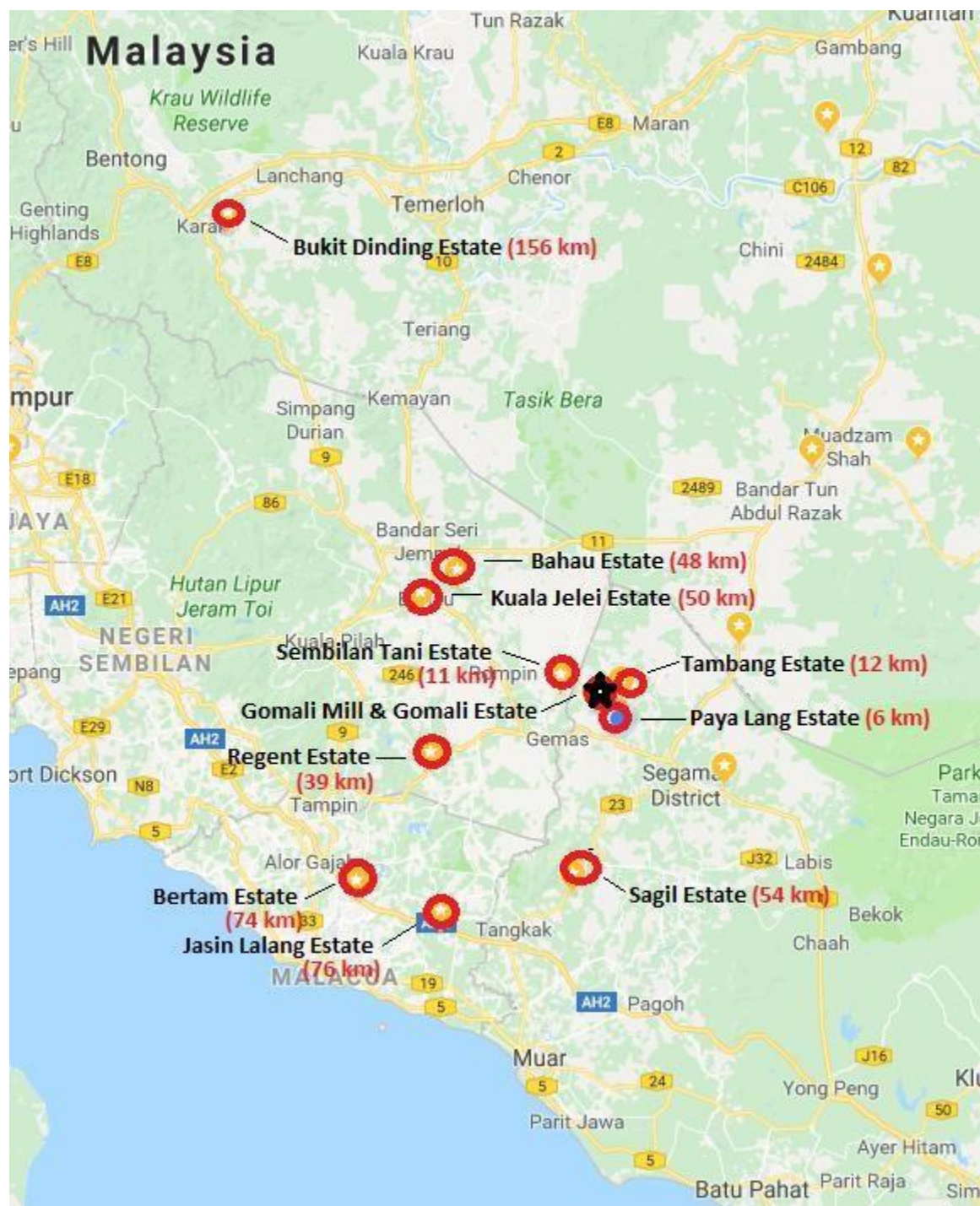
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Criterion / Indicator		Assessment Findings	Compliance
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	Not applicable since there is no contractors has been appointed by IOI Gomali POM.	Not applicable

Appendix B: Smallholder Member Details

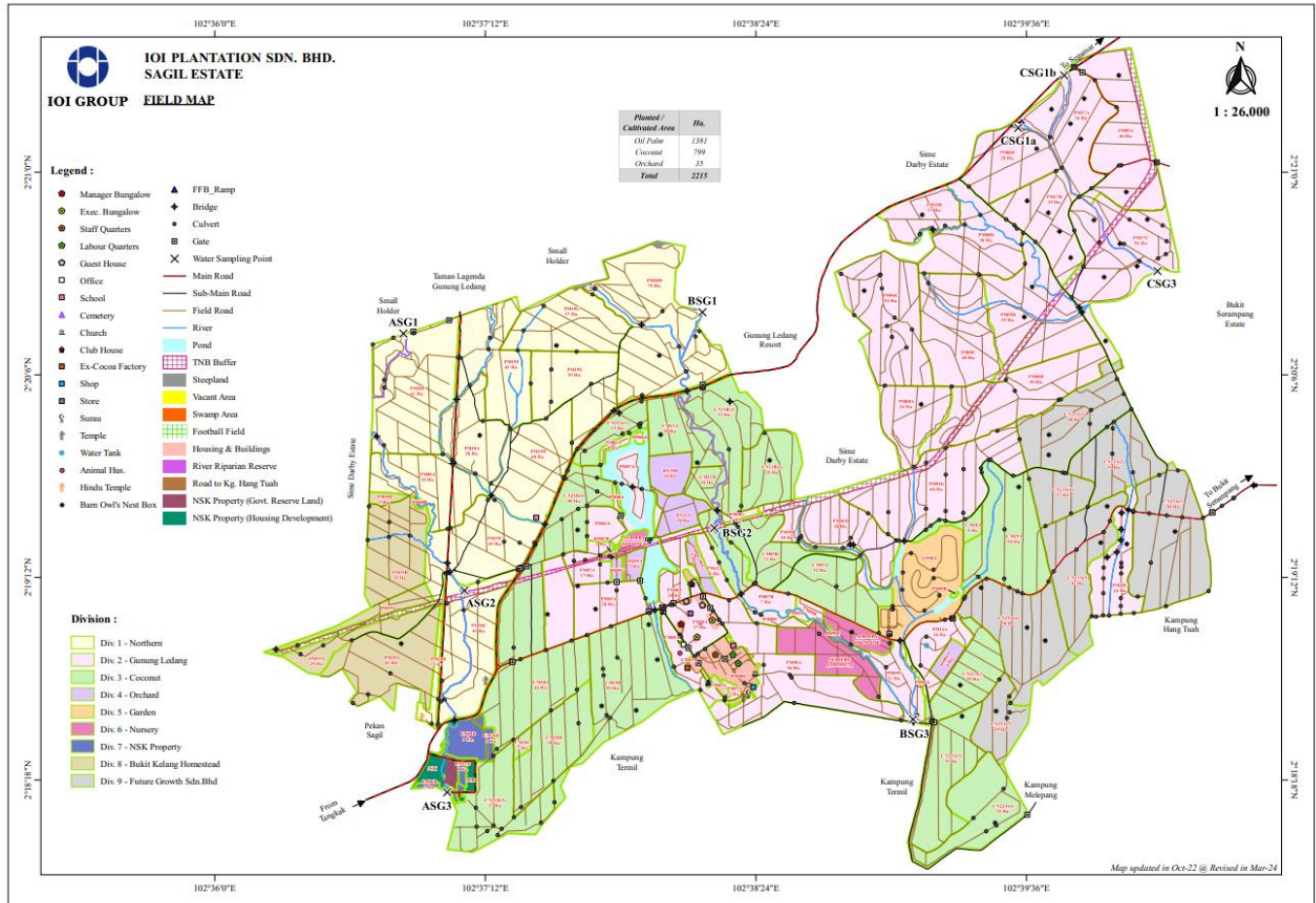
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Appendix C: Location and Field Map

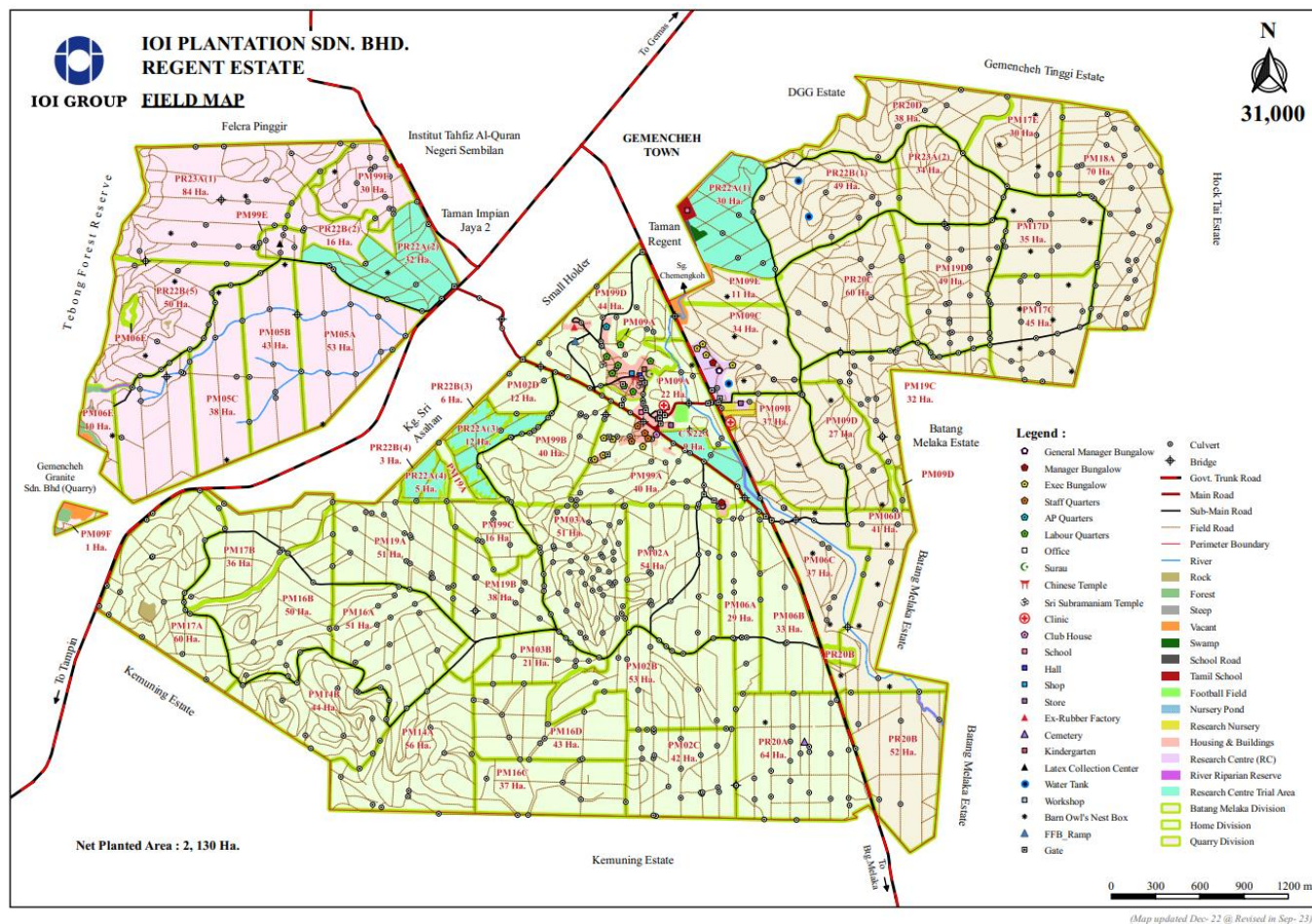


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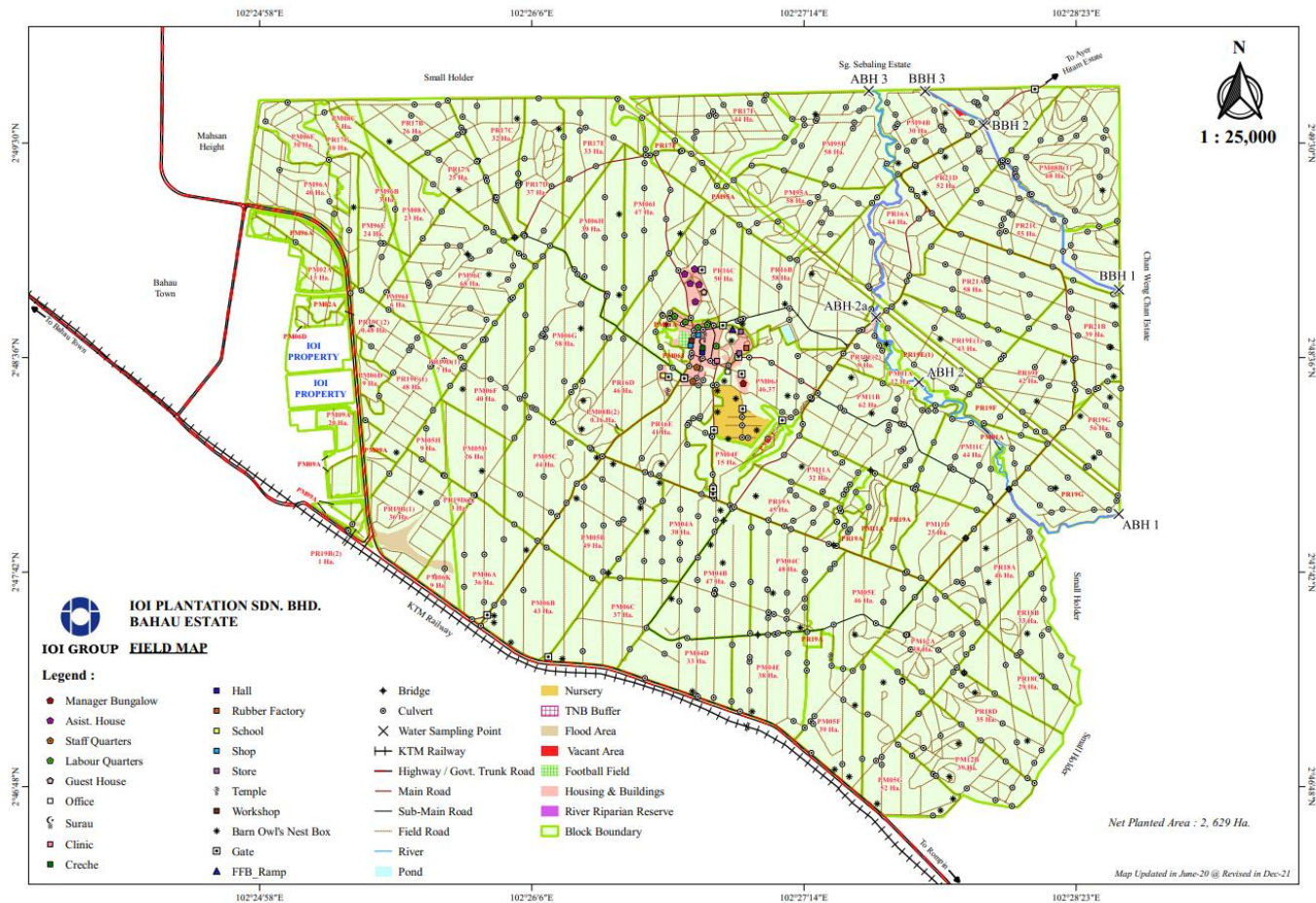
Sagil Estate



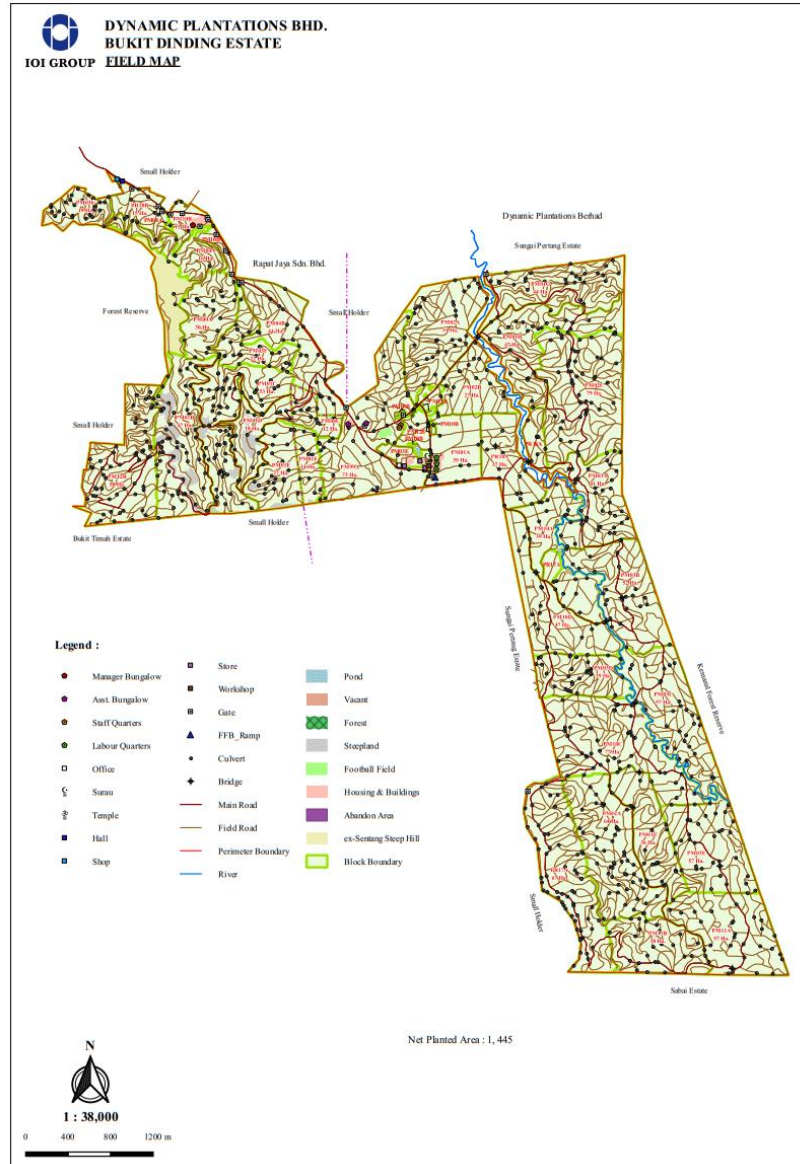
Regent Estate



Bahau Estate



Bukit Dinding Estate



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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