

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (2_1)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

Client Company Name / Parent Company: IOI Corporation Berhad
Client Company / Parent Company Address: IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia
Certification Unit: Ladang Sabah Sdn Bhd - Ladang Sabah Palm Oil Mill Location of Certification Unit: Mile 45, Sandakan/ Telupid Road, WDT 164, 90009 Sandakan, Sabah, Malaysia
Date of Final Report: 24/05/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	IOI Corporation Berhad		
RSPO Membership Number	2-0002-04-000-00	Membership Approval Date	17/05/2004
Address	IOI City Tower 2, Labuh IRC, IOI Resort City, 62502 Putrajaya, Malaysia.		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Ladang Sabah Sdn Bhd - Ladang Sabah Palm Oil Mill		
Location / Address	Mile 45, Sandakan - Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia.		
Website	www.ioigroup.com		
Management Representative	Mr. Agos Atan Sr. Manager, Sustainability Plantation Division, IOI HQ	E-mail	agos@ioigroup.com
Telephone	+603-89478888 (Head Office)	Facsimile	+603-89432266 (Head Office)

2. Certification Information			
Certificate Number	RSPO 687135	Certificate Start Date	03/04/2023
Date of First Certification	03/04/2013	Certificate Expiry Date	02/04/2028
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 of the RSPO P&C 2018		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	90 MT/Hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO 723824	MSPO Part 3 (MS 2530-3:2013)	BSI Services Malaysia Sdn. Bhd.	19/06/2028
MSPO 723823	MSPO Part 4 (MS 2530-4:2013)	BSI Services Malaysia Sdn. Bhd.	19/06/2028
MSPO 712340	MSPO Supply Chain Certification Standard (MSPO-SCCS-01, 2018)	BSI Services Malaysia Sdn. Bhd.	29/05/2029
EU-ISCC-Cert-ID218-20230181	ISCC EU	PT Intertek Utama Services	07/08/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Ladang Sabah Palm Oil Mill	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°43'11.64" N	117°34'30.81" E
Bimbingan 1 Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°37'10.63" N	117°25'22.59" E
Bimbingan 2 Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°37'16.55" N	117°26'45.30" E
Labuk Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°40'13.35"N	117°29'55.92"E
Laukin Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°46'42.49" N	117°31'56.76" E
Luangmanis Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°45'47.98" N	117°36'22.93" E
Moynod Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°44'27.00" N	117°36'38.60" E
Terusan Baru Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°45'53.37" N	117°36'37.14" E
Sungai Sapi Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	05°48'27.13" N	117°31'1.21" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes				
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Bimbingan 1 Estate	1,647.00*	0.00	290.39	1,937.39	85.01
Bimbingan 2 Estate	1,727.00	0.00	228.61	1,955.61	88.31
Labuk Estate	2,205.00*	85.97	377.53	2,668.50	82.63
Moynod Estate	2,588.00*	0.00	455.71	3,043.71	85.03
Luangmanis Estate	2,427.00	0.00	286.29	2,713.29	89.45
Terusan Baru Estate	2,147.00*	60.95	295.58	2,503.53	85.76
Laukin Estate	1,860.00*	0.00	268.00	2,128.00	87.41
Sungai Sapi Estate	1,196.00	33.72	69.58	1,299.30	92.05
Total	15,797.00	180.64	2,271.69	18,249.33	86.56
Notes: Referring to the Public Summary Report for the Recertification Assessment (RA 2), there are no changes observed in the HCV Area and Total Area compared to the Public Summary Report for the Annual Surveillance Assessment (ASA 2_1). However, there is a notable decrease of 270 hectares in the Total Planted Area, offset by a corresponding increase of 270 hectares in Infrastructure & Other. This discrepancy is attributed to the following: <ol style="list-style-type: none"> (1) Bimbingan 1 Estate: A total of 64 hectares have been adjusted from the previous audit due to a resurvey of the area by the GIS department, primarily driven by replanting activities. Additionally, there have been new road constructions and riparian reserves added. (2) Labuk Estate: There has been a change of 115 hectares in the total planted area since the previous audit, again due to a resurvey by the GIS department prompted by replanting activities. This includes the addition of riparian reserves and a reduction of 17.29 hectares due to land acquisition by the government for the Pan Borneo Project. (3) Moynod Estate: The total planted area has been adjusted by 26 hectares due to a resurvey by the GIS department, with a portion allocated to forest buffer zones. Furthermore, 11.97 hectares have been subtracted due to land acquisition by the government for the Pan Borneo Project. (4) Terusan Baru Estate: There is a change of 32 hectares in the total planted area from the previous audit, driven by a resurvey conducted by the GIS department during replanting activities. Additional areas include road expansions and river riparian zones. (5) Laukin Estate: The total planted area has been adjusted by 33 hectares following a resurvey by the GIS department during replanting activities. This includes additional road constructions and river riparian zones. 					

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Bimbingan 1 Estate	684.00	963.00	-	-	963.00	684.00
Bimbingan 2 Estate	754.00	973.00	-	-	762.00	965.00**
Labuk Estate	363.00	364.00	1,385.00	93.00	1,759.00	446.00**
Moynod Estate	361.00	851.00	151.00	1,225.00	2,227.00	361.00
Luangmanis Estate	609.00	867.00	-	951.00	1,700.00	727.00**
Terusan Baru Estate	581.00	636.00	930.00	-	1566.00	581.00
Laukin Estate	701.00	562.00	-	597.00	1,159.00	701.00
Sungai Sapi Estate	317.00	347.00	-	532.00	879.00	317.00
Total (ha)	4,370.00	5,560.00	2,466.00	3,398.00	11,015.00	4,782.00

Notes:

- (1) Only Mature area is considered as production area.
- (2) Despite the presence of 4,370 hectares of oil palms aged between 0-3 years, the management has declared a total of 4,782 hectares as Immature areas. This variance is attributed to the following reasons:
- (i) Bimbingan 2 Estate: A total of 211 hectares, declared under block 2020 with an age of planting at 4 years, are still declared as immature.
 - (ii) Labuk Estate: A total of 83 hectares, declared under block 2020 with an age of planting at 4 years, are still declared as immature.
 - (iii) Luangmanis Estate: A total of 118 hectares, declared under block 2020 with an age of planting at 4 years, are still declared as immature.

7. Summary of Certified Tonnage of FFB (Own Certified Scope)

Estate / Smallholders	Tonnage (MT) / year			
	Estimated Last Year (Apr 23 – Mar 24)	Actual (Jan 23 – Dec 23)		Forecast (Apr 24 – Mar 25)
		Previous License Period (Jan 2023 – Mar 2023)	Current License Period (Apr 2023 – Dec 2023)	
Bimbingan 1 Estate	17,006.00	3,548.81	13,060.85	20,566.86
Bimbingan 2 Estate	6,150.00	1,616.47	6,749.57	9,483.09
Labuk Estate	50,999.00	13,034.31	36,044.62	46,875.43
Moynod Estate	37,532.00	8,819.09	32,247.90	43,402.43
Luangmanis Estate	36,934.00	7,528.26	26,149.04	33,191.69
Terusan Baru Estate	41,224.00	8,786.42	31,846.85	36,481.58
Laukin Estate	22,411.00	4,144.96	15,410.06	30,245.13
Sungai Sapi Estate	17,480.00	3,230.04	10,846.15	13,072.79
Total	229,736.00	223,063.40		233,319.00

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Note:

The average yield per hectare for the Forecast Volume for Ladang Sabah Palm Oil Mill UoC is reported at 21.18 MT/Ha/year. However, there are deviations from this range of 18-25 MT/Ha/year for certain estates, justified as follows:

- (1) Bimbingan 2 Estate: Given that the oil palms are categorized as immature and young mature, an average yield per hectare of 12.45 MT/Ha/year is deemed reasonable.
- (2) Labuk Estate: With 1,385.00 hectares of oil palms in the prime mature group, an average yield per hectare of 26.65 MT/Ha/year is considered reasonable.
- (3) Terusan Baru Estate: Due to varying categories (young mature and tall palm), an average yield per hectare of 26.10 MT/Ha/year is considered reasonable.
- (4) Sungai Sapi Estate: Given that the oil palms are in the immature and young mature group, an average yield per hectare of 14.87 MT/Ha/year is deemed reasonable.

8. Summary of Certified Tonnage of FFB (from other certified unit(s))

Estate / Smallholders	Tonnage (MT) / year			
	Estimated Last Year (Apr 23 – Mar 24)	Actual (Jan 23 – Dec 23)		Forecast (Apr 24 – Mar 25)
		Previous License Period (Jan 2023 – Mar 2023)	Current License Period (Apr 2023 – Dec 2023)	
Linbar 1 Estate		1,323.43	–	
Linbar 2 Estate		693.77	–	
Sakilan Estate		1,267.02	–	
Total		3,284.22		

Note:

For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)

Out growers / smallholders	Tonnage (MT) / year			
	Estimated Last Year (Apr 23 – Mar 24)	Actual (Jan 23 – Dec 23)		Forecast (Apr 24 – Mar 25)
		Previous License Period (Jan 2023 – Mar 2023)	Current License Period (Apr 2023 – Dec 2023)	
N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A		N/A

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	January 2023	17,105.22	0.00	17,105.22
2	February 2023	16,612.04	0.00	16,612.04
3	March 2023	20,275.32	0.00	20,275.32
4	April 2023	14,817.70	0.00	14,817.70
5	May 2023	19,648.93	0.00	19,648.93
6	June 2023	18,291.98	0.00	18,291.98
7	July 2023	17,401.98	0.00	17,401.98
8	August 2023	17,838.78	0.00	17,838.78
9	September 2023	21,676.03	0.00	21,676.03
10	October 2023	23,540.38	0.00	23,540.38
11	November 2023	20,809.42	0.00	20,809.42
12	December 2023	18,329.84	0.00	18,329.84
TOTAL		226,347.62	0.00	226,347.62

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated Last Year (Apr 23 – Mar 24)	Actual (Jan 23 – Dec 23)		Forecast (Apr 24 – Mar 25)
	Previous License Period (Jan 2023 – Mar 2023)	Current License Period (Apr 2023 – Dec 2023)	
FFB	FFB		FFB
282,487 mt	53,992.58 mt	172,355.04 mt	233,319.00 mt
	TOTAL	226,347.62 mt	
CPO (OER: 20.84%)	CPO (OER: 21.77%)		CPO (OER: 21.00%)
59,206.98 mt	11,195.04 mt	38,071.36 mt	48,997.00 mt
	TOTAL	49,266.40 mt	
PK (KER: 5.31%)	PK (KER: 4.40 %)		PK (KER: 5.00%)
14,701.98 mt	2,529.06 mt	7,441.52 mt	11,666.00 mt
	TOTAL	9,970.58 mt	

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Note:

RSPO Secretariat has approved the Volume of Extension requested by the UoC on 16/01/2024, with details as below:

Product	Additional Volume	New Certified Volume
FFB	52,751.00 MT	282,487.00 MT
CSPO	11,330.00 MT	59,206.98 MT
CSPK	2,503.00 MT	14,701.98 MT

10A. Monthly Records of Certified CPO & PK since the last audit

No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	January 2023	3,629.21	797.83
2	February 2023	3,393.86	794.62
3	March 2023	4,171.97	936.61
4	April 2023	3,198.53	681.08
5	May 2023	4,201.10	867.39
6	June 2023	3,921.39	807.86
7	July 2023	3,753.53	680.71
8	August 2023	3,928.19	736.14
9	September 2023	4,847.03	926.27
10	October 2023	5,575.38	1,052.56
11	November 2023	4,724.37	904.98
12	December 2023	3,921.84	784.53
TOTAL		49,266.40	9,970.58

11. Summary of Actual Volume sold

Current License period (Apr 2023 – Dec 2023)

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	29,731.32	-	-	1,277.54	31,008.86
PK (MT)	6,677.61	-	-	-	6,677.61
Credits	-	-	-	-	-

Previous License period (Jan 2023 – Mar 2023)

CPO (MT)	10,806.96	-	-	-	10,806.96
PK (MT)	2,194.48	-	-	-	2,194.48
Credits	-	-	-	-	-

Note: Conventional is RSPO certified material but sold as non-RSPO.

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11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	IOI Commodity Trading Sdn Bhd	RSPO_PO1000003601	40,538.28	8,872.09
TOTAL			40,538.28	8,872.09

11B. Records of certified CPO & PK Sold under other schemes since the last audit				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	Buyer ABC	1,277.54	-
TOTAL		1,277.54	-

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
N/A	N/A	N/A	N/A
TOTAL			N/A

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Apr 2023 – Mar 2024)			Actual (Jan 2023 – Dec 2023)			Forecast (Apr 2024 – Mar 2025)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

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12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A
Note: 1 mt = 1 credit						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Apr 2023 – Dec 2023)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (Jan 2023 – Mar 2023)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A	N/A	N/A	N/A

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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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 is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted from 15/01/2024 to 19/01/2024. The audit programme is included as Section 2.3.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

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. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the certification unit with respect to the RSPO 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 3.4.

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

On 14/02/2024, the Technical and Compliance Manager (Food - RSPO) granted permission to the Lead Auditor via email to close a Major Non-Conformance (NC) off-site. Subsequently, the off-site verification took place on 18/04/2024 via a Microsoft Teams video call.

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This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk-based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification 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 / Supply Base)	Year 1 (Re-Certification)	Year 2 (ASA2-1)	Year 3 (ASA2-2)	Year 4 (ASA2-3)	Year 5 (ASA2-4)
Ladang Sabah POM	√	√	√	√	√
Bimbingan 1 Estate		√		√	√
Bimbingan 2 Estate	√		√		
Labuk Estate	√		√		√
Moynod Estate	√		√		
Luangmanis Estate	√		√		√
Terusan Baru Estate		√		√	
Laukin Estate		√		√	√
Sungai Sapi Estate		√		√	

Tentative Date of Next Visit: January 15, 2025 - January 19, 2025

Total Number of Mandays: 15 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Mohamad Amirul Saifullah bin Mohamad Senan (MAS)	Team Leader	<p>Education: Holds a Bachelor of Agricultural Science from Universiti Putra Malaysia.</p> <p>Work Experience: With over 6 years of experience in oil palm plantation operations, agriculture, safety, and health-related fields, he has been an integral part of a large publicly listed plantation organization since 2012. His job responsibilities include supervising and monitoring estate operations to ensure compliance with RSPO, ISCC, and MSPO requirements and regulations, Good Agricultural Practice, and other standard operating procedures. He has also actively participated in internal audits of plantation operations to ensure adherence to RSPO, ISCC, and MSPO requirements.</p> <p>Subsequently, he spent 6 years working with an international Certification Body (CB), conducting certification audits of plantation operations for compliance with RSPO, MSPO, and ISCC requirements. He is a qualified Lead Auditor for RSPO P&C, RSPO Supply Chain, ISCC, MSPO OPMC, and MSPO Supply Chain certification audits, as well as a qualified Auditor for ISO 9001:2015 certification audits. Since January 2019, he has conducted</p>

		<p>audits in various countries, including Malaysia, Indonesia, Cambodia, Thailand, Singapore, Japan, India, Germany, and Spain. His expertise extends to the Palm Oil sector, encompassing industry fundamentals such as good agricultural practices (GAP), best management practices (BMP), sustainability, social issues (e.g., worker welfare and employment terms, gender issues), occupational health and safety (OHS) matters, and environmental considerations (e.g., pollution control and resource conservation).</p> <p>Training attended: Attended, completed and passed ISO 9001:2015 Lead Auditor Course (CQI-IRCA certified), ISO 45001:2018 Lead Auditor Course (CQI-IRCA certified), RSPO P&C Lead Auditor Course (endorsed by RSPO Secretariat), RSPO Supply Chain Certification Training Course (endorsed by RSPO Secretariat), RSPO P&C 2018 Version Introduction Course (endorsed by RSPO Secretariat), RSPO Supply Chain Certification Update Course (endorsed by RSPO Secretariat), MSPO Lead Auditor Course (endorsed by MPOCC), MSPO Supply Chain Certification Training Course (endorsed by MPOCC), ISCC EU and PLUS Basic Training, ISCC Greenhouse Gas Training, ISCC Waste and Residues Training, SA8000 Introduction & Basic Auditor Course, and HCV-HCSA Assessor Training Course.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English languages</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply Chain Requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and Claim Requirements <input type="checkbox"/> ISH Context (ICS, Internal Audit, Policy, Business Planning and Trading System)</p>
Amir Bahari (AB)	Team Member	<p>Education: Holds a Bachelor of Science (Hons) in Chemistry, University Science Malaysia & a Diploma in Palm Oil Milling Tech/Management, Malaysian Palm Oil Board.</p> <p>Work Experience: He has more than 30 years of plantation experience including managing rubber factories, palm oil mills and estates. Since 2014 he has started auditing professionally for varies scheme including RSPO and MSPO for varies accredited certification body.</p> <p>Training attended: He has completed ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course Endorsed RSPO P&C Refresher Training, HCV Awareness for RSPO/ MSPO auditors and RSPO HCV Audit Guidelines.</p> <p>Language proficiency: 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 type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and Claim Requirements <input type="checkbox"/> ISH Context (ICS, Internal Audit, Policy, Business Planning and Trading System)</p>

Rahayu Zulkifli (RZ)	Team Member	<p>Education: Law Degree from John Moores University, Liverpool, United Kingdom</p> <p>Work Experience: She was a practicing lawyer before she joined several public listed companies as Head of Legal Department. In 2003 she joined an environmental NGO as a turtle conservationist, and in 2014 joined RSPO as Dispute Settlement Facility Manager. Rahayu is now a freelance auditor specializing in social aspects of the RSPO and MSPO standards, with audit experiences in Malaysia, Indonesia and Ghana.</p> <p>Training attended: Rahayu successfully attended the RSPO-endorsed Lead Auditor course in 2014, ISO 14001 Lead Auditor course in 2016, the MSPO Awareness Training in 2016, and RSPO-endorsed Lead Auditor Refresher course in 2018. Additionally, Rahayu also assists in HCV assessments (in particular HCV 5 & 6), as well as carry out Social Impact Assessments. Rahayu is also a trained and certified Mediator.</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English.</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 <input type="checkbox"/> Market Communication and Claim Requirements <input type="checkbox"/> ISH Context (ICS, Internal Audit, Policy, Business Planning and Trading System)</p>
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Accompanying Persons:

Name	Role
Not Applicable	

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment.

Date	Time	Subjects	MAS	RZ	AB
Monday, 15/01/2024 Sungai Sapi Estate	08:00 – 08:30	Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Lead Auditor Confirmation of assessment scope and finalize Audit plan 	✓	✓	✓
	08:30 – 12:00	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc. Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	✓	✓	✓
	12:00 – 13:00	Lunch break	✓	✓	✓

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Date	Time	Subjects	MAS	RZ	AB
	13:00 – 16:30	Document review P1 – P7: (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.)	✓	✓	✓
	16:30 – 17:00	Interim Closing briefing	✓	✓	✓
Tuesday, 16/01/2024 Ladang Sabah POM	08:00 –12:00	Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc. Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	✓	✓	✓
	12:00 – 13:00	Lunch break	✓	✓	✓
	13:00 – 16:30	Lab, weighbridge, and palm product storage area. Document Review P1 – P7: SOPs, Supply chain for CPO mill, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation. RSPO SCC general requirements, internal audit, management review, sales and purchasing documents, mass balance accounting and other relevant documents and records.	✓	✓	✓
	16:30 – 17:00	Interim Closing briefing.	✓	✓	✓
Wednesday, 17/01/2024 Bimbingan 1 Estate	08:00 –12:00	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc. Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	✓	✓	✓
	12:00 – 13:00	Lunch break	✓	✓	✓
	13:00 – 16:30	Document review P1 – P7: (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.)	✓	✓	✓

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Date	Time	Subjects	MAS	RZ	AB
	16:30 – 17:00	Interim Closing briefing.	✓	✓	✓
Thursday 18/01/2023 Laukin Estate	08:00 –12:00	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc. Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	✓	✓	✓
	12:00 – 13:00	Lunch break	✓	✓	✓
	13:00 – 16:30	Document review P1 – P7: (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.)	✓	✓	✓
	16:30 – 17:00	Interim Closing briefing.	✓	✓	✓
Friday 19/01/2024 Terusan Baru Estate	08:00 –12:00	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc. Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	✓	✓	✓
	12:00 – 13:00	Lunch break	✓	✓	✓
	13:00 – 15:30	Document review P1 – P7: (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.)	✓	✓	✓
	15:30 – 16:00	Audit Team Discussion and report preparation	✓	✓	✓
	16.00 – 17:00	Closing Meeting	✓	✓	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. time bound plan included all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company. IOI Time Bound Plan has been approved by RSPO on 19/05/2023.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 19/05/2023 and IOI ACOP 2022 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. The ACOP Report states that IOI Corporation Berhad plans to achieve 100% RSPO Certification for all estates and mill by 2023. However, RSPO secretariat approved the revise TBP based on email communication dated 19/05/2023 that stated all estates and mills to be certified in 2024 except IOI Pelita put under to be confirmed.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	No new acquisition. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has undergone certification audit while PT KPAM plan to be certified in 2024. Due to Pandemic and in the process of obtaining the complete HGU and TBP has been approved by RSPO on 04/11/2022. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has been audited on 28/11/2022 to 03/12/2022.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	IOI RSPO Time Bound Plan is approved by RSPO with valid justification from IOI	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes. PT Sawit Nabati Agro is Estates under IOI Group which consist of 4 estates which is PT Berkat Nabati Sawit, PT Sukses Karya Sawit, PT Bumi Sawit Sejahtera and PT Kalimantan Prima Agro Mandiri. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has undergone certification while PT KPAM plan to be certified in 2024. Due to Pandemic and in the process of obtaining the complete HGU and TBP has been approved by RSPO on 04/11/2022. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has been audited on 28/11/2022 to 03/12/2022. This is consistent with the latest submitted ACOP reporting for the year 2022 (https://rspo.org/members/2-0002-04-000-00/)	Complied

<p>Have there been any isolated lapses in implementation of the plan?</p> <p>If yes a Minor non-compliance shall be raised</p>	<p>No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 19/05/2023 and IOI ACOP 2022 under Time Bound Plan section (Section 3) which was submitted to RSPO. There have not been any isolated lapses in implementation of the plan. Plan for Certification has been conducted as per approved plan which year of 2022. Sites audited on 28/11/2022-03/12/2022 and certification obtain July 2023.</p>	<p>Complied</p>
<p>Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan?</p> <p>If yes a Major non-compliance shall be raised</p>	<p>No fundamental failure. Please refer to IOI Time Bound Plan with RSPO approval on 19/05/2023.</p>	<p>Complied</p>
Un-Certified Units or Holdings		
<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p>	<p>Updates on the RSPO CP Complaints case tracking was referred to on issues related to this on IOI's uncertified units prior to and during the audit. Verified that incidences of HCV clearance that were reported at the IOI's uncertified unit at Kalimantan, Indonesia namely PT Bumi Sawit Sejahtera since year 2010 is being resolved as per the RSPO NPP and RSPO CP Complaints processes. Another 1 unit namely PT Kalimantan Prima Agro Mandiri at Kalimantan, had undergone the NPP Public Consultation and approved in April 2018 and HCSA Peer Review Assessment completed in May 2018. Currently, the plantation is under development and pending issuance of Local Government HGU. Reports on the NPP progress made to resolve the issues at the said units were checked and monitored till latest update made available on: https://askrspo.force.com/Complaint/s/case/50090000028Erz8AAC/detail</p> <p>As off this audit, there has been no other incidences of any replacement of primary forest at any other area under the IOI group.</p>	<p>Complied</p>
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>The concession in Indonesia PT Kalimantan Prima Agro Mandiri had undergone the NPP process prior to any new planting. RSPO has approved PT Kalimantan Prima Agro Mandiri NPP Summary Report and was published in RSPO website for public notification on 13 April 2018. The NPP public notification could be assessed through the link below: https://rspo.org/certification/newplanting-procedure/public-consultations/page/2?</p>	<p>Complied</p>

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	HCSA Peer Review Assessment completed on 14 May 2018. The HCSA Peer Review Report and Summary Report could be assessed through the link below: http://highcarbonstock.org/wp-content/uploads/2018/05/PRR-PT.-KPAM.pdf	
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility as per the link below: https://askrspo.force.com/Complaint/s/case/50090000028ErzqAAC/detail This is further check in the website: https://www.rspo.org/certification/remediation-and-compensation/racp-tracker Only 1 (one) management unit identified with potential liability and require concept note and remediation plan as reported in case tracker. Further information on the current progress is currently available in IOI Corporation Berhad's.	Complied
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	There was no labour dispute reported. IOI continued to monitor on the labour issue. JCC Meeting that involved by top management was conducted to ensure there is no labour issue in IOI business. Website checked confirmed that there is no issue on Labour Disputes.	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	There was no legal non-compliance reported. IOI continued to comply with all applicable legal requirements. Compliance to each applicable law and regulation are monitored by the operating units. The certification units obtained and renewed licenses and permits as required by the law. Website checked confirmed that there is no issue on Legal non-compliance.	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Yes. Internal audit was carried out for IOI Pelita Plantation Sdn Bhd (Sejap and Tegai Estate) and PT Sawit Nabati Agro Group in October 2023. Positive assurance statement was available and justified. Where related to land rights, IOI is actively resolving it. Frequency on internal audit was conducted on yearly basis.	Complied
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Stakeholders are being engaged during stakeholders' consultation which are being carried out during social impact assessment	Complied

	(SIA). Issues raised during the session are being recorded and actions/resolutions being handled by respective units.	
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	There are no Scheme Smallholders or Scheme Outgrowers within the Mill's Certification Unit.	Not Applicable

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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
				Latitude	Longitude						Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
<i>Pamol Kluang</i>	<i>Malaysia</i>	<i>Pamol Kluang POM</i>	8½ Mile, Mersing Road, 86007 Kluang, Johor, Malaysia.	2.110969	103.392292	-	Certified		2010	24/4/2022	No			
	<i>Malaysia</i>	<i>Pamol Timur Estate</i>	Kluang, Johor	2.111947	103.385564	2,296.11	Certified		2010	24/4/2022	No			
	<i>Malaysia</i>	<i>Pamol Barat Estate</i>	Kluang, Johor	2.113033	103.343842	2,310.32	Certified		2010	24/4/2022	No			
	<i>Malaysia</i>	<i>Mamor Estate</i>	Kluang, Johor	2.147034	103.302668	2,230.00	Certified		2010	24/4/2022	No			
	<i>Malaysia</i>	<i>Unijaya Estate</i>	Kluang, Johor	1.940558	103.278069	1,260.50	Certified		2010	24/4/2022	No			
	<i>Malaysia</i>	<i>Kahang Estate</i>	Kluang, Johor	2.326773	103.494248	2,419.90	Certified		2010	24/4/2022	No			
	<i>Malaysia</i>	<i>Swee Lam Estate</i>	Kluang, Johor	1.674780	103.653778	1,160.96	Certified		2010	24/4/2022	No			
<i>Bukit Leelau</i>	<i>Malaysia</i>	<i>Bukit Leelau POM</i>	IOI Corporation Berhad Bukit Leelau Certification Unit KM 75, Kuantan Segamat Highway 26700 Muadzam Shah Pahang Darul Makmur	3.302979	103.137365	-	Certified		2010	29/12/2021	No			
	<i>Malaysia</i>	<i>Bukit Leelau Estate</i>	Muadzam Shah, Pahang	3.298692	103.132555	2,096.00	Certified		2010	29/12/2021	No			
	<i>Malaysia</i>	<i>Detas Estate</i>	Muadzam Shah, Pahang	3.547505	103.050146	2,225.78	Certified		2010	29/12/2021	No			
	<i>Malaysia</i>	<i>Merchong Estate</i>	Muadzam Shah, Pahang	3.024548	103.201716	1,952.50	Certified		2010	29/12/2021	No			

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	Malaysia	Mekassar Estate	Muadzam Shah, Pahang	2.986702	103.167433	1,209.39	Certified		2010	29/12/2021	No			
	Malaysia	Leepang A Estate	Muadzam Shah, Pahang	3.003644	103.027223	2,403.70	Certified		2010	29/12/2021	No			
	Malaysia	Laukin A Estate	Muadzam Shah, Pahang	3.020739	103.045601	1,619.90	Certified		2010	29/12/2021	No			
Gomali	Malaysia	Gomali POM	5th Mile, Jalan Gemas-Batu Anam 85100 Segamat, Johor, Malaysia.	2.610811	102.679447	-	Certified		2010	24/8/2021	No			
	Malaysia	Gomali Estate	Segamat, Johor	2.611543	102.673415	2,555.75	Certified		2010	24/8/2021	No			
	Malaysia	Paya Lang Estate	Segamat, Johor	2.582588	102.707515	2,467.25	Certified		2010	24/8/2021	No			
	Malaysia	Tambang Estate	Segamat, Johor	2.631926	102.716559	2,010.70	Certified		2010	24/8/2021	No			
	Malaysia	Sagil Estate	Tangkak, Johor	2.315033	102.634689	2,504.99	Certified		2010	24/8/2021	No			
	Malaysia	Regent Estate	Gemencheh, Negeri Sembilan	2.513968	102.404654	2,300.27	Certified		2010	24/8/2021	No			
	Malaysia	Bahau Estate	Bahau, Negeri Sembilan	2.809171	102.448731	2,841.41	Certified		2010	24/8/2021	No			
	Malaysia	Kuala Jelai Estate	Durian Tunggal, Melaka	2.774558	102.389750	679.2600	Certified		2010	24/8/2021	No			
	Malaysia	Bertam Estate	Jasin, Melaka	2.304039	102.284858	448.8000	Certified		2010	24/8/2021	No			
	Malaysia	Jasin Lalang Estate	Karak, Pahang	2.254799	102.421417	750.75	Certified		2010	24/8/2021	No			
Pukin	Malaysia	Pukin POM	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	2.721691	102.909500	-	Certified		2012	13/6/2022	No			
	Malaysia	Pukin Estate	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	2.718814	102.907972	2,428.12	Certified		2012	13/6/2022	No			
	Malaysia	Shahzan IOI 1 Estate	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	2.799583	102.848972	1,562.98	Certified		2012	13/6/2022	No			

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	Malaysia	Shahzan IOI 2 Estate	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	2.816556	102.874028	1,640.74	Certified		2012	13/6/2022	No			
	Malaysia	Segamat Estate	KM 5, Jalan Segamat Muar, 85009 Segamat, Johor, Malaysia	2.489590	102.882880	1,896.40	Certified		2012	13/6/2022	No			
	Malaysia	Leepang A Estate	KM 68, Lebuhraya Segamat-Kuantan, 26700 Muadzam Shah, Pahang, Malaysia	3.010250	103.053417	2,725.12	Certified		2012	13/6/2022	No			
	Malaysia	Bukit Serampang Estate	KM 12, Jalan Sagil-Tangkak, 84900 Tangkak, Johor, Malaysia	2.323795	102.688279	2,403.70	Certified		2012	13/6/2022	No			
Unico Group	Malaysia	Unico POM	1.8 km Jalan Jeroco Off Mile 13, Lahad Datu Sandakan, Sandakan Highway, P.OBox 61532, 91123 Lahad Datu, Sabah, Malaysia	5.150044	118.222064	-	Certified		2018	5/7/2021	No			
	Malaysia	Unico 6 Estates	Unico Plantation Sdn. Bhd – Unico 6 MDLD 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah, Malaysia	5.195769	118.302033	2,060.00	Certified		2018	5/7/2021	No			
	Malaysia	Ladang Asas Estates	M D L D 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah, Malaysia	5.240000	118.270000	1,909.00	Certified		2018	5/7/2021	No			
Unico Desa	Malaysia	Unico Desa POM	Unico Desa POM, KM3, Jalan	5.413089	118.529331	-	Certified		2018	16/5/2022	No			

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			Segama, 91100, Lahad Datu, Sabah										
	Malaysia	Unico 1 Estate	Unico-Desa Plantations Berhad - Unico 1 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	5.411369	118.523278	2,317.50	Certified		2018	16/5/2022	No		
	Malaysia	Unico 2 Estate	Unico-Desa Plantations Berhad - Unico 2 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	5.419511	118.524750	2,352.02	Certified		2018	16/5/2022	No		
	Malaysia	Unico 3 Estate	Unico-Desa Plantations Berhad - Unico 3 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	5.465122	118.551314	2,203.80	Certified		2018	16/5/2022	No		
	Malaysia	Unico 4 Estate	Unico-Desa Plantations Berhad - Unico 4 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	5.397883	118.559472	2,235.69	Certified		2018	16/5/2022	No		
	Malaysia	Unico 5 Estate	Unico-Desa Plantations Berhad - Unico 5 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	5.373783	118.536417	2,287.47	Certified		2018	16/5/2022	No		
Morisem	Malaysia	Morisem POM	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad	5.494069	118.369039	-	Certified		2013	18/12/2021	No		

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			Datu, Sabah, Malaysia										
	Malaysia	Morisem 1 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	5.490000	118.320000	2,032.00	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 2 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	5.460000	118.320000	2,042.14	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 3 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	5.500000	118.330000	2,013.70	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 4 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	5.340000	118.340000	2,023.00	Certified		2013	18/12/2021	No		
	Malaysia	Leepang 2 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	5.510000	118.380000	2,159.19	Certified		2013	18/12/2021	No		
Syarimo	Malaysia	Syarimo POM	KM23, Jalan Kinabatangan, Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad	5.333611	117.781250	-	Certified		2013	20/3/2022	No		

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			Datu, Sabah, Malaysia.										
	Malaysia	Syarimo 1 Estate	Sg. Pin, Kinabatangan, Sabah <u>Postal Address:</u> MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.329078	117.825278	1,914.00	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 2 Estate	Sg. Pin, Kinabatangan, Sabah <u>Postal Address:</u> MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.327342	117.784797	1,986.52	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 3 Estate	Sg. Pin, Kinabatangan, Sabah <u>Postal Address:</u> MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.329461	117.776236	2,442.02	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 4 Estate	Sg. Pin, Kinabatangan, Sabah <u>Postal Address:</u> MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.384028	117.764725	2,376.95	Certified		2013	20/3/2022	No		

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	Malaysia	Syarimo 5 Estate	Sg. Pin, Kinabatangan, Sabah <u>Postal Address:</u> MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.351153	117.715642	2,267.55	Certified		2013	20/3/2022	No			
Baturong	Malaysia	Baturong POM	<u>Postal Address:</u> MDLD 5123, KM3 Jalan Segama, Lock Bag No 15, 91109, Lahad Datu, Sabah <u>Location Address:</u> KM 52, Jalan Kunak-Tawau, Off Road KM3, 91109 Lahad Datu, Sabah	4.755261	118.088681	-	Certified		2010	8/10/2021	No			
	Malaysia	Baturong 1 Estate	Location Address:KM 52, Jalan Kunak- Tawau,Off Road KM6, 91109Lahad Datu, Sabah.	4.736017	118.070986	2,698.00	Certified		2010	8/10/2021	No			
	Malaysia	Baturong 2 Estate	Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM25, 91109 Lahad Datu, Sabah.	4.765442	118.028244	2,315.00	Certified		2010	8/10/2021	No			
	Malaysia	Baturong 3 Estate	Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM14, 91109 Lahad Datu, Sabah.	4.757722	118.002142	1,807.00	Certified		2010	8/10/2021	No			

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	Malaysia	Cantawan Estate	Location Address: KM 20, Jalan Tungku-Lahad Datu, Off Road KM6, 91109 Lahad Datu, Sabah.	5.065683	118.447639	1,163.00	Certified		2010	8/10/2021	No			
Leepang	Malaysia	Leepang POM	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.549000	118.437667	-	Certified		2013	16/12/2021	No			
	Malaysia	Morisem 5 Estate	MDLD 5123, KM 2, Jalan Segama,Locked Bag No. 15, 91109 LahadDatu, Sabah, Malaysia.	5.500658	118.420417	1,889.00	Certified		2013	16/12/2021	No			
	Malaysia	Leepang 1 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.549358	118.443772	2,364.04	Certified		2013	16/12/2021	No			
	Malaysia	Leepang 5 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.546683	118.434836	1,690.67	Certified		2013	16/12/2021	No			
	Malaysia	Permodalan 1 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	5.498853	118.456917	2,253.82	Certified		2013	16/12/2021	No			
	Malaysia	Permodalan 2 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad	5.507639	118.478289	2,141.52	Certified		2013	16/12/2021	No			

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			Datu, Sabah, Malaysia.										
Mayvin	Malaysia	Mayvin POM	Mayvin Incorporated Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	5.555300	117.226440	-	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 1 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	5.581886	117.221517	1,610.00	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 2 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	5.558614	117.222721	1,812.81	Certified		2010	22/12/2021	No		
	Malaysia	Tangkulap Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	5.492423	117.247353	2,277.45	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 5 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	5.479906	117.334011	1,765.18	Certified		2010	22/12/2021	No		

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	Malaysia	Mayvin 6 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	5.478833	117.379064	1,836.82	Certified		2010	22/12/2021	No			
Sakilan	Malaysia	Sakilan POM	Mile 22, Sandakan/Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia.	5.839372	117.843825	-	Certified		2010	16/4/2022	No			
	Malaysia	Sakilan Estate	Sandakan, Sabah	5.846975	117.887669	2,296.37	Certified		2010	16/4/2022	No			
	Malaysia	Linbar 1 Estate	Sandakan, Sabah	5.549619	117.681506	2,628.17	Certified		2010	16/4/2022	No			
	Malaysia	Linbar 2 Estate	Sandakan, Sabah	5.502308	117.645242	2,211.83	Certified		2010	16/4/2022	No			
Pamol Sabah	Malaysia	Pamol Sabah POM	Pamol Estates (Sabah) Sdn Bhd, Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	6.002417	117.398389	-	Certified		2016	30/11/2021	No			
	Malaysia	Ulu Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	6.005139	117.392361	1,834.72	Certified		2016	30/11/2021	No			
	Malaysia	Bayok Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	6.005139	117.392361	2,209.93	Certified		2016	30/11/2021	No			
	Malaysia	Rungus Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203,	6.015639	117.367694	2,126.55	Certified		2016	30/11/2021	No			

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			90702, Sandakan, Sabah, Malaysia.										
	Malaysia	Tindakon Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	5.980028	117.356472	2,051.02	Certified		2016	30/11/2021	No		
	Malaysia	Nangoh Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	5.952417	117.253111	2,279.35	Certified		2016	30/11/2021	No		
	Malaysia	Melau Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	5.952417	117.253111	2,998.65	Certified		2016	30/11/2021	No		
	Malaysia	Sugut Estate	Mile 200, Nangoh Paitan Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	6.232972	117.426556	1,792.34	Certified		2016	30/11/2021	No		
Ladang Sabah	Malaysia	Ladang Sabah POM	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia.	5.729989	117.577750	-	Certified		2013	10/4/2022	No		
	Malaysia	Bimbingan 1 Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.621264	117.445917	1,937.39	Certified		2013	10/4/2022	No		
	Malaysia	Bimbingan 2 Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.619619	117.422942	1,955.61	Certified		2013	10/4/2022	No		
	Malaysia	Labuk Estate	Mile 45, Sandakan-Telupid Road, WDT	5.670375	117.498867	2,668.50	Certified		2013	10/4/2022	No		

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			164, 90009, Sandakan, Sabah.										
	Malaysia	Moynod Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.740817	117.610380	3,043.71	Certified		2013	10/4/2022	No		
	Malaysia	Luangmanis Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.763328	117.606369	2,713.29	Certified		2013	10/4/2022	No		
	Malaysia	Laukin Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.778469	117.532433	2,503.53	Certified		2013	10/4/2022	No		
	Malaysia	Terusan Baru Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.764825	117.610317	2,128.00	Certified		2013	10/4/2022	No		
	Malaysia	Sungai Sapi Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	5.807536	117.517003	1,299.30	Certified		2013	10/4/2022	No		
SNA Group	Indonesia	PT. SKS POM	West Kalimantan	-2.800399312	110.5932484	-	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023
	Indonesia	SKS 1 Estate	West Kalimantan	-2.796566631	110.5830432	1,396.81	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023
	Indonesia	SKS 2 Estate	West Kalimantan	-2.792711179	110.5852891	3,156.39	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023
	Indonesia	SKS 3 Estate	West Kalimantan	-2.792711179	110.5389925	3,126.80	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate

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													from CB on 16/07/2023	
	Indonesia	BNS 1 Estate	West Kalimantan	-2.794822532	110.6454689	2,867.42	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BNS 2 Estate	West Kalimantan	-2.794822532	110.6454689	1,513.94	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BNS 3 Estate	West Kalimantan	-2.854558364	110.6608534	2,128.60	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BNS 4 Estate	West Kalimantan	-2.854558364	110.6608534	2,320.04	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BSS 1 Estate	West Kalimantan	-2.811200908	110.9130045	3,563.85	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BSS 2 Estate	West Kalimantan	-2.877076122	110.8267758	2,041.15	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BSS 3 Estate	West Kalimantan	-2.895104026	110.7609748	2,509.10	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate from CB on 16/07/2023	
	Indonesia	BSS 4 Estate	West Kalimantan	-2.895104026	110.7609748	1,689.90	Certified	2021	2023	3/12/2022	Yes	2023	Received RSPO certificate	

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													from CB on 16/07/2023	
	Indonesia	KPAM 1 Estate	West Kalimantan	-2.758732634	110.9617862	2,408.00	Not Certified	2023		3/12/2022	No	2024		
	Indonesia	KPAM 2 Estate	West Kalimantan	-2.723094072	111.0436924	2,499.83	Not Certified	2023		3/12/2022	No	2024		
	Indonesia	KPAM 3 Estate	West Kalimantan	-2.761628728	111.0171089	2,307.02	Not Certified	2023		3/12/2022	No	2024		
	Indonesia	KPAM 4 Estate	West Kalimantan	-2.723094072	111.0436924	1,252.15	Not Certified	2023		3/12/2022	No	2024		
IOI Pelita Plantation Sdn Bhd	Malaysia	Sejap Estate	Miri, Sarawak	3.6886940	114.1709440	4,959.80	Not Certified	2025		Nov-21	No	2025		

3.3 Details of Nonconformities

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

During this Assessment there were three (3) Critical; one (1) Minor nonconformities and four (4) Opportunity for Improvement raised. The IOI Ladang Sabah Palm Oil Mill 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 Critical Nonconformity(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			
NCR Ref #	2448412-202401-M1	Issued Date	19/01/2024
Due Date	18/04/2024	Closure Date	18/04/2024
Indicator & Category (Critical / Minor)	2.1.1 – Critical		
Statement of Nonconformity:	The Local Exhaust Ventilation (LEV) equipment at the mill operated not as per EQA 1974.		
Requirement Reference:	(C) The Unit of Certification complies with legal requirements.		
Objective Evidence:	<u>Location: Ladang Sabah POM</u> Stated in the EQA 1974, Environmental Quality (Clean Air) Regulations 2014. Regulation 7 "Air pollution control system (1) Every premises shall be equipped with an air pollution control system in accordance with the specifications as determined by the Director General. (2) An owner or occupier of the premises shall appoint a professional engineer to design and supervise the construction of the air pollution control system.". During the site visit to the mill laboratory, it was noted that Local Exhaust Ventilation (LEV) equipment was actively in use during sampling testing. However, upon reviewing the documentation, it was observed that the mill has prepared the relevant document to be submitted to the local DOE office but there is no evidence that the of the relevant document is accepted and approved by the local DOE office. This is contradicting with the legal regulation.		
Corrections:	Mill management will follow up the matter with the service provider regarding the status of the DOE for approval and correspondence to be recorded.		
Root Cause Analysis:	The design approval is handled by appoint service provider. However, monitoring and follow-up on the status of the submission to the DOE was not effectively conducted.		
Corrective Actions:	(1) To obtain DOE approval on the design by the professional engineer. (2) To update the sustainability monitoring checklist to include the appointment of professional engineer to obtain the DOE approval for all related equipment/machineries, as per the Clean Air Regulation 2014.		
Assessment Conclusion:	The off-site verification was conducted on 18/04/2024 via a Microsoft Teams video call. The following supporting evidence was thoroughly reviewed during the off-site verification process:		

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	<p>(1) Submission of Written Notification Documentation & Drawings on Installation of Exhaust/Vent to comply with Regulation 5 of the Environmental Quality (Clean Air) Regulation, 2014 (Document Reference: DOE/WN-LSPOM/24/01). This documentation was submitted to the Department of Environment Negeri Sabah on 20/01/2024, and acknowledgment of receipt was received from the department on 02/02/2024.</p> <p>(2) Revised RSPO/ISCC/MSPO Documentation Inspection Findings by the Sustainable Palm Oil Department of IOI, with additional requirements added under Section D – License and Permit (5. Machinery CF & Approved Design) for future reference and checking.</p> <p>During the off-site verification process, it was confirmed that the management had taken the necessary actions to address the identified Major NC. To ensure the effectiveness of the corrective actions, further verification was conducted through interviews with the Mill Manager, SPO Executive In-Charge, and Lab Assistant.</p> <p>Based on the findings from the off-site verification, the review of evidence and documents, as well as the interviews conducted with selected personnel, it can be concluded that the corrective action has been implemented effectively. As a result, the identified Major NC has been successfully addressed and closed.</p>
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Non-conformity			
NCR Ref #	2448412-202401-M2	Issued Date	19/01/2024
Due Date	18/04/2024	Closure Date	18/04/2024
Indicator & Category (Critical / Minor)	3.4.3 – Critical		
Statement of Nonconformity:	The social management and monitoring plan is not effectively implemented.		
Requirement Reference:	(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		
Objective Evidence:	<p><u>Location: Sungai Sapi Estate, Laukin Estate, Bimbingan 1 Estate, & Terusan Baru Estate</u></p> <p>One of the items identified in the Management Plan of Potential Social aspects and Impacts is that workers are to register their children during passport regularisation programmes. However, it was found that this is yet to be fully implemented.</p>		
Corrections:	<p>(1) Operating unit has identified all the dependents names as per housing census and submit their name to HR department for the regularization process.</p> <p>(2) Parents with kids will be counselled by estate management to emphasize on the benefits and importance of the regularization program especially for dependent. Record of counselling to be kept in operating unit and updated in SIA document.</p>		
Root Cause Analysis:	The SIA document is reviewed based on current practice, activity, and implementation by each operating unit. However, due to the program of dependent's legalization is continuously on-going and required substantial amount of time, submission of the dependant's name to HR Department is done by		

	batches. The awareness among parents on the matter also is yet to be fully sufficient yet.
Corrective Actions:	<p>(1) To update and identify additional number of dependent in the estate every 6 months through housing census and notify HR department accordingly.</p> <p>(2) To regularly remind all workers through briefing on the importance to follow company rules and make sure everyone understands that any person without valid document not allowed to stay in IOI Ladang Sabah.</p>
Assessment Conclusion:	<p>The off-site verification was conducted on 18/04/2024 via a Microsoft Teams video call. The following supporting evidence was thoroughly reviewed during the off-site verification process:</p> <p>(1) Bimbingan 1 Estate:</p> <ul style="list-style-type: none"> a. Census records for each household in Bimbingan 1 Estate, including passport status details such as passport numbers, passport application statuses, or the absence of passports. Those without passports will undergo a legalization program and counseling from the estate management regarding the importance of possessing valid travel documents, particularly passports, while in Malaysia. b. Letter from the Manager of Bimbingan 1 Estate to the Human Resource Department of the IOI Sandakan Regional Office, dated 31/01/2024, requesting a legalization program for workers. c. Records of the counselling session held on 18/03/2024 at Bimbingan 1 Estate for workers whose households still lack passports. The session emphasized the significance of holding valid travel documents/passports and adherence to Malaysian immigration laws. <p>(2) Laukin Estate:</p> <ul style="list-style-type: none"> a. Census records for each household in Laukin Estate, including passport status details such as passport numbers, passport application statuses, or the absence of passports. Those without passports will undergo a legalization program and counseling from the estate management on the importance of possessing valid documents while in Malaysia. b. Letter from the Manager of Laukin Estate to the Human Resource Department of the IOI Sandakan Regional Office, dated 31/01/2024, requesting a legalization program for workers. c. Records of the counselling session held on 13/03/2024 at Laukin Estate for workers whose households still lack passports. The session emphasized the importance of having valid travel documents/passports and compliance with Malaysian immigration laws. <p>(3) Sungai Sapi Estate:</p> <ul style="list-style-type: none"> a. Census records for each household in Sungai Sapi Estate, including passport status details such as passport numbers, passport application statuses, or the absence of passports. Those without passports will undergo a legalization program and counseling from relevant management on the importance of possessing valid documents while in Malaysia. b. Letter from the Manager of Sungai Sapi Estate to the Human Resource Department of the IOI Sandakan Regional Office, dated 26/02/2024, requesting a legalization program for workers. c. Records of the counselling session held on 23/02/2024 at Sungai Sapi Estate for workers whose households still lack passports. The session

	<p>emphasized the importance of having valid travel documents/passports and compliance with Malaysian immigration laws.</p> <p>(4) Terusan Baru Estate:</p> <ol style="list-style-type: none"> Census records for each household in Terusan Baru Estate, including passport status details such as passport numbers, passport application statuses, or the absence of passports. Those without passports will undergo a legalization program and counseling from the estate management on the importance of possessing valid documents while in Malaysia. Letter from the Manager of Terusan Baru Estate to the Human Resource Department of the IOI Sandakan Regional Office, dated 31/01/2024, requesting a legalization program for workers. Records of the counselling session held on 13/03/2024 at Terusan Baru Estate for workers whose households still lack passports. The session emphasized the importance of having valid travel documents/passports and compliance with Malaysian immigration laws. <p>During the off-site verification process, it was confirmed that the management had taken the necessary actions to address the identified Major NC. To ensure the effectiveness of the corrective actions, further verification was conducted through interviews with the respective Estate Manager, SPO Executive In-Charge, and sampled workers.</p> <p>Based on the findings from the off-site verification, the review of evidence and documents, as well as the interviews conducted with selected personnel, it can be concluded that the corrective action has been implemented effectively. As a result, the identified Major NC has been successfully addressed and closed.</p>
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Non-conformity			
NCR Ref #	2448412-202401-M3	Issued Date	19/01/2024
Due Date	18/04/2024	Closure Date	18/04/2024
Indicator & Category (Critical / Minor)	6.2.2 – Critical		
Statement of Nonconformity:	The attendance records of creche workers do not give accurate information of working hours performed.		
Requirement Reference:	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.		
Objective Evidence:	<p><u>Location: Bimbingan 1 Estate</u></p> <p>Based on the review of creche workers' daily work completion report (DWCR) and the verification made during audit interviews, it was found that the DWCR do not accurately depict the actual hours of work performed. Creche workers would be at the creche around 5.00AM to clean and mop the creche and get it ready before the children arrive. The children arrive around 5.20AM just before polling at</p>		

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	5.30AM which their mothers have to attend. The mothers would finish work in the field at 1.30PM before they could pick up their children at the creche. The creche workers could only leave after the children are picked up by their mothers, and after the creche is cleaned and mopped.															
	<table><tr><th>Time In (DWCR)</th><th>Time In (Audit Interview)</th><th>Time Out (DWCR)</th><th>Time Out (Audit Interview)</th><th>Daily Discrepancy</th></tr><tr><td>5:30 AM</td><td>5:00 AM</td><td>1:30 PM</td><td>2:00 PM</td><td>1 hour</td></tr><tr><td>9:00 AM</td><td>10:00 AM</td><td>5:00 PM</td><td>5:00 PM</td><td>30 mins</td></tr></table>	Time In (DWCR)	Time In (Audit Interview)	Time Out (DWCR)	Time Out (Audit Interview)	Daily Discrepancy	5:30 AM	5:00 AM	1:30 PM	2:00 PM	1 hour	9:00 AM	10:00 AM	5:00 PM	5:00 PM	30 mins
	Time In (DWCR)	Time In (Audit Interview)	Time Out (DWCR)	Time Out (Audit Interview)	Daily Discrepancy											
	5:30 AM	5:00 AM	1:30 PM	2:00 PM	1 hour											
	9:00 AM	10:00 AM	5:00 PM	5:00 PM	30 mins											
This inaccuracy has an effect on the calculation of overtime hours, whenever applicable.																
Corrections:	(1) Recording of work time for creche attendant will be manually recorded to ensure accurate working hours. (2) Briefing to the creche attendant on the time recording for working.															
Root Cause Analysis:	Currently recording of clock in and clock out of workers was not recorded based on real-time basis.															
Corrective Actions:	(1) To issue a memo and appoint only 1 caretaker/childminder to come early (5.00 am) and doing cleaning before children coming to creche, without ignoring ratio as per mention in the regulation, the other caretaker will coming as usual 5.30 am. (2) To include the manual time recording in the Sustainability Monitoring checklist for internal monitoring purposes. (3) To pay the creche attendant any overtime based on the recorded working hours.															
Assessment Conclusion:	The off-site verification was conducted on 18/04/2024 via a Microsoft Teams video call. The following supporting evidence was thoroughly reviewed during the off-site verification process: (1) Attendance records for creche workers for the months of February 2024 and March 2024 were examined. These records are manually maintained and include signatures from both the creche worker and the assistant manager, ensuring transparency. Notably, only one creche worker arrived early (at 5:00 am), as evidenced by these records. (2) The estate management organized a training session titled "Prosedur Kerja Lebih Masa Menurut SLO Bab 67 dan Penjagaan Hak Serta Keselamatan Pekerja" (Overtime Procedures According to SLO Chapter 67 and Protection of the Rights and Safety of Employees) on 20/03/2024 for all creche workers. Records indicate that all workers understood the training, as evaluated by the management. (3) All creche workers signed a letter titled "Persetujuan Penukaran Jam Bekerja" (Agreement to Change Working Hours) dated 29/01/2024. This letter stipulates a starting working hour of 5:00 am, with overtime pay provided for any hours worked beyond 8 hours. (4) Revised RSPO/ISCC/MSPO Documentation Inspection Findings by the Sustainable Palm Oil Department of IOI, with additional requirements added															

	<p>under Section B – Agreement/Financial (4. Workers Working Time & Workers Overtime Record) for future reference and checking.</p> <p>During the off-site verification process, it was confirmed that the management had taken the necessary actions to address the identified Major NC. To ensure the effectiveness of the corrective actions, further verification was conducted through interviews with the Estate Manager, SPO Executive In-Charge, and sampled creche worker.</p> <p>Based on the findings from the off-site verification, the review of evidence and documents, as well as the interviews conducted with selected personnel, it can be concluded that the corrective action has been implemented effectively. As a result, the identified Major NC has been successfully addressed and closed.</p>
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Non-conformity			
NCR Ref #	2448412-202401-N1	Issued Date	19/01/2024
Due Date	Next Assessment (ASA 2-2)	Closure Date	Open
Indicator & Category (Critical / Minor)	3.3.2 – Minor		
Statement of Nonconformity:	There is no mechanism to check the inconsistent implementation of the updated Purchasing Procedure.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	<p><u>Location: Ladang Sabah POM</u></p> <p>Purchasing Procedure issued by the Purchasing Department (Sandakan Region) was updated and approved by the General Manager, Sandakan Region on 3/10/2023. It specifies as follows:</p> <p>(a) Submissions of purchase requisition for medicines are to be made between 8th-10th of every month;</p> <p>(b) Urgent purchase orders can be made throughout the month. However, there have been consistent delays in the submission of purchase requisitions for medicines at Moynod Estate Clinic, where workers from Ladang Sabah Palm Oil Mill seek treatment. Details of the delays are as follows:</p> <ul style="list-style-type: none"> - October 2023: sent on 13th - November 2023: sent on 15th - December 2023: sent on 15th <p>The delay in submitting the purchase requisitions have resulted in the non-availability of medicines needed for treating workers.</p>		
Corrections:	<p>(1) To give a reminder letter to the EHA for the delay.</p> <p>(2) Purchasing department, to give training on the procedure for the purchase of medicine to the EHA</p>		
Root Cause Analysis:	There was a delay during finalizing the list of medicines by the EHA.		
Corrective Actions:	(1) To include the record of medicine purchases in the HSE checklist for monitoring purposes.		

	<p>(2) To conduct additional audits on the medicine supplies for verification purposes at all clinics.</p> <p>(3) To complete purchase requisition for medicine 1 month earlier with VMO verification.</p>
Assessment Conclusion:	The Corrective Action Plans (CAPs) were accepted on 12/02/2024. The effective implementation of these corrective actions will be assessed and verified during the next audit (ASA 2_2). The status of the corrective actions is currently marked as "Open" until their effective implementation is confirmed.

Opportunity for Improvements	
OFI #	Description
OFI 1	<p>2448412-202401-I1</p> <p><u>Indicator 1.1.2</u></p> <p>Location: Ladang POM & Supply Bases</p> <p>All canteen operators & groceries owners were issued with contracts which were prepared in English. The contents were explained by the estate representatives before signing. As an opportunity for improvement, the Unit of Certification may consider issuing a Bahasa Malaysia version as this is the language that all the canteen operators & groceries owners are proficient in. The Bahasa Malaysia version could also be easily referred to by the business proprietors throughout the duration of the agreement.</p>
OFI 2	<p>2448412-202401-I2</p> <p><u>Indicator 5.2.1</u></p> <p>Location: Ladang POM & Supply Bases</p> <p>Currently, the promotion of RSPO Certification among ISH (especially that adjacent with UoC boundaries) solely based on the briefing during the External Stakeholders Meeting (latest on 04/01/2024). This promotion process (identification of interested ISH, support their interest in RSPO certification, etc.) could be further enhanced.</p>
OFI 3	<p>2448412-202401-I3</p> <p><u>Indicator 6.7.2</u></p> <p>Location: Ladang Sabah POM</p> <p>The availability of keys among the PIC for first aid box to access the first aid box in case any emergency occur could be further enhanced as to align with the Emergency Prevention, Preparedness and Response (Doc. Ref.: IOI-OSH 3.3.4.3; Issue/Rev.:1/0; Date: 01 August 2012).</p> <p>Location: Bimbingan 1 Estate</p> <p>The availability of portable eyewash for the chemical application activity could be further enhance as to align with the Emergency Prevention, Preparedness and Response (Doc. Ref.: IOI-OSH 3.3.4.3; Issue/Rev.:1/0; Date: 01 August 2012).</p>
OFI 4	<p>2448412-202401-I4</p> <p><u>Indicator 7.8.2</u></p> <p>Location: Laukin Estate</p> <p>The estates to identify areas and review timing of activities related to Chemical / Bunch Ash application closed to the riparian / conservation areas during the monsoon period. This is to prevent for any washout during flooding occurrence flowing to nearby water courses leading to potential contamination.</p>

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Positive Findings	
PF #	Description
PF 1	The UoC has significantly contributed to the education of children from migrant worker families residing on estates. Through the Borneo Childcare (Social NGO) HUMANA educational programme, IOI has provided educational assistance, including school buildings and associated facilities, benefiting over 2000 estate children at both primary and secondary levels.
PF 2	The UoC has played a pivotal role in enhancing the local economy by investing in proper infrastructure. This includes the development of roads, housing facilities, and sports infrastructure, contributing to the overall well-being and development of the communities in the region.
PF 3	As part of its commitment to corporate social responsibility (CSR), the UoC actively participates in region-wide stakeholder consultations and meetings held with local authorities and communities in the IOI Sabah region.
PF 4	The audit visit revealed a well-organized arrangement and high commitment from the Sustainability Department and unit personnel in charge.
PF 5	The UoC has maintained positive relationships with both internal and external stakeholders, as highlighted by feedback from various stakeholders.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2304555-202301-M1	Issued Date	03/02/2023
Due Date	02/05/2023	Closure Date	27/03/2023
Indicator & Category (Critical / Minor)	3.6.1 – Critical		
Statement of Nonconformity:	HIRARC Risk Control, NRA and CHRA Recommendation was not fully implemented.		
Requirement Reference:	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	<u>Bimbingan 2 Estate</u> 1. During site visit at P19, it was found that tractor driver was not wearing earplug as their PPE. It was not in line with NRA Recommendation Section 8.0 dated 11/11/2020, Recommended control measure: Recommended to wear PHP during work. 2. In addition, Document verification on workplace inspection dated 28/12/2022 found that for Tractor section, Ear Plug was not included as required PPE to be wear. PPE inspection record dated 12/2022 found that ear plug was not included as PPE required. Refer SOP Tractor dated 01/08/2022 stated required PPE were Safety Helmet, Safety Shoes, Respirator (Spray and Manuring Operation) and Ear Plug. <u>Luangmanis Estate</u> 1. During site visit at Harvesting area P17, it was found that 1 Bin Attendant worker was not wearing safety helmet as their PPE while loaded the FFB into the Bin.		

	<p>It was not in line with HIRARC dated 10/01/2023 FFB Loading and collection at field, Existing control: PPE: Gloves, Safety helmet, Ear plug.</p> <p>2. During site visit at EFB Mulching area, the weather condition was light rainy however based on inspection and verification, there is no raincoat was provided for respective workers. It was not in line with Recommended control measures HIRARC dated 10/01/2023, To provide raincoat.</p> <p><u>Ladang Sabah POM</u></p> <p>1. During site visit near Shovel parking area, it was found lubricant was stored in the container without any labelled. It was not in line with CHRA Recommendation on 17/07/2021 (3) To make sure labelling of the container is according to Class 2013 regulation and USECHH Regulation 2000.</p>
Corrections:	<p><u>Bimbingan 2 Estate:</u></p> <p>1. To conduct training on NRA & Driver SOP inclusive of PPE requirement for all supervisor and driver.</p> <p>2. To revised and specify in detail the PPE requirement for Driver in the PPE & Workplace Inspection Checklist.</p> <p><u>Luangmanis Estate:</u></p> <p>1. To re-train the worker and the supervisor on the HIRARC and PPE required involved during FFB loading inclusive the cleaning up task.</p> <p>2. To provide raincoat for the worker and used for work during rain.</p> <p>3. Revise HIRARC to change the PPE requirement or control measure during rain inclusive of different rain situation i.e., heavy downpour, drizzling etc.</p> <p>4. To inform/brief worker on when to continue work, hold or to stop work during rain condition, inclusive of the PPE required based on the revised HIRARC.</p> <p><u>Ladang Sabah POM:</u></p> <p>1. To refurbish and re-label all container as per USECHH Regulation 2000.</p> <p>2. To conduct training on the USECHH Regulation 2000 to the supervisor in charge.</p> <p>3. To improve the existing checklist by adding the re-labelling requirement as per USECHH Regulation.</p>
Root Cause Analysis:	<p><u>Bimbingan 2 Estate</u></p> <p>1. The implementation of PPE as per recommendation from the NRA and SOP failed due to the worker, supervisor in charge & executive was not aware on the NRA requirement for the tractor driver since it was not communicated properly. Furthermore, because lack of knowledge, the supervisor in charge relies solely on the workplace inspection checklist which is generic and not specified based on the tractor SOP to conduct his inspection.</p> <p><u>Luangmanis Estate</u></p> <p>1. The worker only wears the helmet during FFB loading. However, after the task finished and the supervisor left the area, the worker clean-up the area by collecting loose fruit that fall near the FFB Bin and not aware on the necessity to wear helmet to protect him from falling object during conducting a clean-up of the loose fruit as per the SOP and HIRARC recommendation.</p> <p>2. Raincoat was not provided due to the supervisor in charge is not fully clear on the HIRARC recommendation working during rain. The supervisor also claim that the rain is only drizzling on that day and since there was no clear statement</p>

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	<p>stated in the HIRARC on what the recommended action measure for such condition, he decided to not provide the raincoat to the workers.</p> <p><u>Ladang Sabah Palm Oil Mill</u></p> <ol style="list-style-type: none"> 1. The monitoring usage of container for chemical was not effectively conducted since the existing checklist has not incorporate such requirement for the supervisor in charge to check. Furthermore, since no training on USECHH regulation for re-labelling of container conducted to related personnel, implementation is not line with the regulation.
Corrective Actions:	<p><u>Bimbingan 2 Estate:</u></p> <ol style="list-style-type: none"> 1. All staff to be re-trained about workplace and PPE inspection based on the revised checklist. 2. To conduct Safety Campaign as awareness for all workers. 3. To review and revise all PPE & Workplace inspection checklist specific to each workstation requirement. 4. To continue conducting training on PPE requirement and safety procedures for all drivers including disciplinary action taken against workers who found failing to adhere to the health and safety requirement. 5. To provide PPE box near to driver key locker at workshop area for driver to keep and take the PPE together when they take the tractor key to avoid misplacement of their PPE. 6. Safety Department to cover the implementation during their next internal audit. <p><u>Luangmanis Estate:</u></p> <ol style="list-style-type: none"> (1) To conducting workplace & PPE inspection for all workstation during work hour by mandore or field staff based on the revised checklist. (2) To re-train all staff on HIRARC requirement and risk control for work during rain. (3) Staff and mandore to make sure the passenger trailer to be place on standby near the workplace, i.e., spraying activity, EFB mulching activity, manuring activity. (4) Safety Department to cover the implementation during their next internal audit. <p><u>Ladang Sabah Palm Oil Mill</u></p> <ol style="list-style-type: none"> 1. To continue conducting a workplace inspection based on revised checklist to ensure all container is according to the USECHH Regulation 2. Safety Department to cover the implementation during their next internal audit
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Training on the SOP Workplace inspection and PPE has been conducted. Refer training materials dated 20/03/2023. For Luangmanis estate, training on Bon Attendance has been conducted on 31/01/2023. 2. HIRARC training has been conducted at Luangmanis Estate on the Risk control for work during rain dated 06/02/2023. Issuance on new raincoat has been verified. Refer PPE Issuance record dated February 2023. Interview conducted for sprayers found they have good awareness on new risk control in HIRARC. 3. Passenger trailer will be stand by at workplace station as per interview verification with Mandore and Staff. Included in the HIRARC risk control 01/03/2023. 4. Safety campaign will be conducted in June 2023. Meeting has been conducted on 09/02/2023 and proposal has been approved by SPC.

	<p>5. PPE and workplace inspection checklist has been revised. Refer form "Laporan Pemeriksaan Tempat Kerja Oleh Jawatankuasa Keselamatan & Kesihatan Perladangan" dated 01/03/2023. Amendment has been made on the tractor section.</p> <p>6. PPE box has been placed at the Workshop area. Verified at Bimbingan 2 estate through site verification found the implementation were order.</p> <p>7. Sighted new checklist for internal audit has been prepared. Refer Internal Audit checklist dated 07/03/2023 with reference number HSE/AUDIT/2023-01. Refer Section 32.0.</p> <p>8. Site visit at estate found all correction and corrective action has been implemented.</p> <p>Based on the above evidence, the major Non-Conformity is closed effectively on 27/03/2023. Continuous implementation will be further verified in the next assessment.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During this Annual Surveillance Assessment (ASA 2_1), the following was verified:</p> <p>(1) Training on PPE and PHP Usage: Training sessions regarding the usage of Personal Protective Equipment (PPE) and Personal Hygiene Practices (PHP) were conducted for all workers. These sessions occurred on 15/11/2023 at Bimbingan 1 Estate and on 20/12/2023 at Sungai Sapi Estate.</p> <p>(2) PPE Monitoring Inspection: A PPE monitoring inspection was conducted at Laukin Estate using a revised checklist dated 04/12/2023.</p> <p>(3) Workplace Monitoring Inspection: A workplace monitoring inspection was conducted at Terusan Baru Estate using a revised checklist dated 04/12/2023.</p> <p>(4) PPE Box Implementation: A PPE box was installed near the driver key locker at the workshop area. This facilitates drivers to keep and retrieve their PPE together with the tractor key, thereby preventing misplacement of their PPE.</p> <p>(5) Internal Audit Coverage: The latest internal audit dated 14/11/2023 at Ladang Sabah POM covered safety aspects conducted by the Safety Department.</p> <p>Based on the above findings, it was verified that the corrective actions taken were sufficient and effective, and they have been implemented accordingly. No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 2_1). Therefore, the Major NC raised during the Recertification Assessment (RA 2) remains closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2304555-202301-M2	Issued Date	03/02/2023
Due Date	02/05/2023	Closure Date	27/03/2023
Indicator & Category (Critical / Minor)	6.7.2 – Critical		
Statement of Nonconformity:	First aid box contents monitoring was not fully implemented.		
Requirement Reference:	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages		

	(English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.
Objective Evidence:	<p><u>Luangmanis Estate</u></p> <p>During inspection at first aid box main office, it was found that 2 units of eye pad was expired on 30/08/2022</p> <p><u>Ladang Sabah POM</u></p> <p>During inspection at first aid box in the mill it was found that 1 unit of eye pad was expired on 25/02/2022 Bimbingan 2 Estate During inspection at first aid box spraying area it was found that medicine Optrex and Antiflavine were labelled with "Goncang Sebelum Minum"</p> <p><u>Labuk Estate</u></p> <p>During inspection at first aid box main office, it was found that 2 units of gauge was expired on May 2019. It was not in line with SOP Emergency Prevention, Preparedness and Response dated 01/08/2012 Section 3(vii) The Hospital Assistant or a designated person shall be made responsible for maintaining all first aid boxes. The contents of the box must be checked periodically and replenished.</p> <p>The Minor NC was escalated to Major NC due to found nonconformance in the same indicator</p>
Corrections:	<p>Labuk Estate, Luang Manis Estate, Ladang Sabah Palm Oil Mill</p> <ol style="list-style-type: none"> 1. To replace the expired item immediately. 2. To give reminder letter for the person-in-charge of failure to check and replace the item properly. 3. To identify candidates and send them to attend first aider training (as additional first aider at each operating unit). 4. To appoint additional person in charge to verify the inspection conducted by the EHA as a check and balance mechanism to ensure all items is inspected thoroughly before distributing to all mandore. <p><u>Bimbingan 2 Estate:</u></p> <ol style="list-style-type: none"> 1. To amend the label immediately. 2. To identify candidates and send them to attend first aider training (as additional first aider at each operating unit). 3. To appoint additional person in charge to verify the inspection conducted by the EHA as a check and balance mechanism to ensure all items is inspected thoroughly. Before distributing to all mandore.
Root Cause Analysis:	<p>All Operating Unit</p> <p>Although inspection of the first aid has already covered during internal audit by HSE department, it is only based on sampling procedure. Operating unit then only conduct the replacement based on the report provided instead of conducting thorough inspection to all first aid kit available in their respective operating unit. Since currently EHA is the only competent first aider in the estate, the EHA unable to fully cope with their workload leading to failure to conducting thorough inspection to all the first aid box thus overlook some of the expired item to be replaced. Furthermore, there was no check and balance mechanism to conduct a recheck of</p>

	the first aid kit after inspection by the EHA to ensure that all items inside the first aid is maintained and updated accordingly.
Corrective Actions:	<ol style="list-style-type: none"> 1. To conduct refresher training in yearly basis to all EHA and newly additional appointed person for first aid checking with training evaluation. 2. To have a copy of master list data for all item inside the first aid box to monitor its expiry date. 3. To establish procedure to monitor the expiry date of all the items inside the first aid box. 4. Safety Department to cover the implementation during their next internal audit
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Refresher training to EHA has been conducted. Refer training dated 17/02/2023 attended by all EHA and given by HSE Executive. Training evaluation has been documented dated 17/02/2023. Newly appointed person in charge has been verified. Refer evidence appointment letter for Luangmanis Estate dated 07/02/2023 and Labuk Estate dated 08/03/2023. 2. Sighted Master List data of all items in the first aid box has been prepared. Refer evidence at Luangmanis Estate dated 31/01/2023, Labuk estate dated 27/01/2023, Bimbingan 2 estate dated 08/03/2023 and Ladang Sabah POM 3. Procedure to monitor the expiry date of first aid box items has been established. Refer First Aid Box Inspection Flowchart dated 15/02/2033 with reference number IOI-OSH 3.3.4.3 4. Sighted new checklist for internal audit has been prepared. Refer Internal Audit checklist dated 07/03/2023 with reference number HSE/AUDIT/2023-01. Refer Section 31.0 Manuring. 5. Site visit at estate found all correction and corrective action has been implemented. Inspection on first aid box at Ladang Sabah POM and Luangmanis estate found all contents were monitored and up to date 6. Interview to sample workers and person in charge found the awareness on it was in order. <p>Based on the above evidence, the major Non-Conformity is closed effectively on 27/03/2023. Continuous implementation will be further verified in the next assessment.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During this Annual Surveillance Assessment (ASA 2_1), the following was verified:</p> <ol style="list-style-type: none"> (1) Latest in-house training for first aid has been conducted on 24/03/2023 and 06/04/2023, which include the briefing on First Aid Box Inspection Flowchart dated 15/02/2023 with reference number IOI-OSH 3.3.4.3 (2) Internal Audit Coverage: The latest internal audit dated 14/11/2023 at Ladang Sabah POM covered safety aspects conducted by the Safety Department. <p>Based on the above findings, it was verified that the corrective actions taken were sufficient and effective, and they have been implemented accordingly. No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 2_1). Therefore, the Major NC raised during the Recertification Assessment (RA 2) remains closed.</p>

Previous Audit Minor Non-conformity			
NCR Ref #	2304555-202301-N1	Issued Date	03/02/2023
Due Date	19/01/2024	Closure Date	19/01/2024
Indicator & Category (Critical / Minor)	3.3.3 – Minor		
Statement of Nonconformity:	Records of monitoring and any actions taken has not been maintained by the management and not available.		
Requirement Reference:	Records of monitoring and any actions taken are maintained and available.		
Objective Evidence:	<p>Base on Contract of servicers between IOI Plantation services Sdn Bhd and Berkat Polyclinic dated 17/01/2022 as visiting medical officer (V.M.O) clearly stated that</p> <ol style="list-style-type: none"> 1. V.M.O need to visits to respective operating centre every fortnight on the specified day of the week at times and places to be arranged by the operating units' head concerned. 2. V.M.O need to provide a locum acceptable to the operating centre. The locum will also make arrangement satisfactory to the operating units in respect of casual days off duty. <p>Document review of VMO visit record for Bimbingan 2 Estate and Labuk Estate, sighted with last visit was recorded on 22/11/2022. However, from December 2022 and early of January 2023 sighted there is no advisory visit notes from the doctor sighted as evidence as at the audit. As per interview with estate hospital assistant (EHA) that she is aware that V.M.O unable to visit for that period of time. Sighted an email from V.M.O dated 12/01/2023 mentioned that he unable to visits due to health condition. It has been verified there is no records of monitoring and action taken by the management to resolve the issues as per contract agreement.</p>		
Corrections:	<ol style="list-style-type: none"> 1. To have visit schedule for a year and acknowledge by estate management. 2. To issue out reminder letter to VMO for the failure to conduct the visit as per requirement stated in the agreement. 		
Root Cause Analysis:	There is no visit schedule available in Estate to monitor VMO Visit, VMO liaise with EHA as when they will visit. However, VMO late to notify the EHA causing EHA late to inform estate management. Due to the delayed notification, management unable to refer the matter to related department on the unavailability of VMO as soon as possible for next course of action.		
Corrective Actions:	<ol style="list-style-type: none"> 1. To issue out addendum on additional clause for the VMO on providing replacement to visit the estate in case of he unable to conduct the visit to the estate himself. 2. To refer the visit schedule using the new template of visit schedule and to update by time of visit by EHA & Estate Management 3. To ensure the VMO visit is according to requirement. EHA to inform estate management if any delay of visit by the VMO in the future and write in remarks column in new template of visit schedule. Estate Manager will escalate the information to Administration Department for further action. 		
Assessment Conclusion:	During the Annual Surveillance Assessment (ASA 2_1), it was verified that the corrective actions have been effectively implemented. Visiting Medical Officers (VMOs) from Klinik Ung Lahad Datu (for Laukin, Terusan Baru, Sg Sapi Estates) and		

	<p>Berkat Polyclinic (for Bimbingan 1 Estate) conduct regular visits to the estate clinics twice a month as follows:</p> <p>(1) Sg Sapi Estate: Visits on 12/10/2023, 30/10/2023, 01/11/2023, 17/11/2023, 07/12/2023, and 20/12/2023.</p> <p>(2) Laukin Estate: Visits on 07/12/2023, 20/12/2023, 11/01/2024, and 17/01/2024.</p> <p>(3) Bimbingan 1 Estate: Visits on 09/11/2023, 23/11/2023, 14/12/2023, 28/12/2023, and 11/01/2023.</p> <p>(4) Terusan Baru Estate: Visits on 02/11/2023, 17/11/2023, 07/12/2023, 20/12/2023, and 12/01/2024.</p> <p>Based on the above findings, it was verified that the corrective actions taken were sufficient and effective, and they have been implemented accordingly. No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 2_1). Therefore, the Minor NC raised during the Recertification Assessment (RA 2) is now closed.</p>
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Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Indicator 6.2.4</p> <p>Latest line site inspection has been conducted 28/01/2023 by hospital assistant to all facilities in Labuk Estate. It has been further verified during site visit by auditor and found that line site has been done accordingly and clear mentioned all findings of the inspection. Auditor found out at block J, there is damage of monsoon drain at the back of the house. It has been included in the capital expenditure budget for financial year 2023/2024 with total MYRXXX,XXX.XX and still pending with for approval. OFI has been raised by the auditor as part of mechanism for auditor to verify during next audit.</p> <p>Verification / Follow-up actions:</p> <p>During the site visits at each sampled estate, it was observed that the monsoon drains at their respective linesite are in good condition.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2304555-202301-M1	Critical	3.6.1	03/02/2023	Closed on 27/03/2023
2304555-202301-M2	Critical	6.7.2	03/02/2023	Closed on 27/03/2023
2304555-202301-N1	Minor	3.3.3	03/02/2023	Closed on 19/01/2024
2448412-202401-M1	Critical	2.1.1	19/01/2024	Closed on 18/04/2024
2448412-202401-M2	Critical	3.4.3	19/01/2024	Closed on 18/04/2024
2448412-202401-M3	Critical	6.2.2	19/01/2024	Closed on 18/04/2024
2448412-202401-N1	Minor	3.3.2	19/01/2024	"Open"

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss IOI Ladang Sabah Palm Oil Mill Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO 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 later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace. 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 below.

Stakeholders contacted		
Type of Stakeholder (e.g., Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder Name / Organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Neighbouring estates	(1) Naslia Muhd Nasir - NPC Resources Berhad (2) Roland Piriman - Tanah Utama Sdn Bhd/MG Land	Face to face
Canteen operators and grocery shops	(1) Juliana Darman – Food supplier (Laukin Estate) (2) Rosalind Gabriel – Kedai Gabriel (3) Mohd Shahrul Saripuddin – EcoGreen (Laukin) (4) Roziawati Raymond – Kafetaria R&D (5) Jumarni – Kantin Jusriani Ent (6) Aavon – Toko Luangmanis	Face to face
Educational institutions	(1) Pepe Retes – HUMANA (2) Ireini Madaming – HUMANA (3) Nur Rafidah Rabbit – HUMANA (4) Siska Budiarti - Community Learning Centre	Face to face
Transporter, contractor, supplier	(1) Firmanshah Abd Rahim - Halizah Enterprise (2) Mohd Sahfie - DSE Enterprise	Face to face

Stakeholders comment	
1	<p>Feedbacks: Neighbouring Estates</p> <p>Representatives from MG Land and NPC Resources confirmed the existence of good relationship between them and IOI estates. There is cooperation between them in sharing information with regards to elephant encroachments, use of same access road and contributions to road maintenance. Boundaries are clearly demarcated with no issues of overplanting or FBB thefts.</p> <p>Invited to attend stakeholder consultation meeting and are aware of IOI Company Policies, SOPs and are aware of the grievance procedure.</p> <p>Audit Team verification and response:</p> <p>No further issue.</p>
2	<p>Feedbacks: Canteen operators and grocery shops</p> <p>Canteen operators attend food handling training course accredited by the Ministry of Health, Malaysia, and received typhoid injections. Prices of food and goods sold are monitored by the estate offices, and they would have to update the estate offices of any price changes. They are issued with yearly agreements. These agreements were all prepared in English, and given a briefing on the contents of the contract prior to signing. Despite this, they prefer to be issued with a contract prepared in Bahasa Malaysia as it is the language that they are proficient in.</p> <p>Invited to attend stakeholder consultation meeting and are aware of IOI Company Policies, SOPs and are aware of the grievance procedure.</p> <p>Audit Team verification and response:</p> <p>All canteen operators were issued with contracts which were prepared in English. The contents were explained by the estate representatives before signing. As an opportunity for improvement, the unit of certification may consider issuing a Bahasa Malaysia version as this is the language that all the canteen operators are proficient in. The BM version could also be easily referred to by the business proprietors throughout the duration of the agreement.</p>
3	<p>Feedbacks: Educational institutions</p> <p>Representatives from HUMANA and CLC informed that the certification unit has been very helpful and cooperative by helping to maintain the school premises, providing furniture and equipment, housing to the teachers, responding favourably to occasional requests for vehicle use by the teachers and pupils. Grateful to the Company for providing an opportunity for education to the migrant workers' children.</p> <p>Invited to attend stakeholder consultation meeting and are aware of IOI Company Policies, SOPs and are aware of the grievance procedure.</p> <p>Audit Team verification and response:</p> <p>No further issue.</p>
4	<p>Feedbacks: Transporter, contractor, supplier</p> <p>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.</p> <p>Invited to attend stakeholder consultation meeting and are aware of IOI Company Policies, SOPs and are aware of the grievance procedure.</p> <p>Audit Team verification and response:</p> <p>No further issue.</p>

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List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Not Applicable					

Previous land owner / user comment	
N/A	<p>Feedbacks: Not applicable. The legal area of Ladang Sabah POM UoC, whether through country lease or freehold, was directly acquired from the Sabah State government. Additionally, all estates under Ladang Sabah POM UoC have undergone their second cycle of replanting.</p> <p>Audit Team verification and response: No further verification required.</p>

3.5 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.

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that IOI Ladang Sabah Palm Oil Mill has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that IOI Ladang Sabah Palm Oil Mill is remain certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: Mohamad Amirul Saifullah	Name: R. Kumaresh
Company Name: BSI Services Malaysia Sdn Bhd	Company Name: IOI Plantation Services Sdn Bhd
Title: Client Manager	Title: General Manager – Sandakan Region
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i>  R. KUMARESH GENERAL MANAGER SANDAKAN REGION
Date: 06/05/2024	Date: 13/05/2024

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Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	(C) Documents that are specified in the RSPO P&C are made available to the public. - Critical (Major) compliance -	<p>Among the publicly available documents observed during the surveillance audit of Ladang Sabah and group of estates were:</p> <p>Land titles, OHS plans, EIA, SIA, HCV assessment documents, pollution prevention and reduction plans, records of complaints and grievances, stakeholder request records and procedures, negotiation procedures, grievance book, RSPO Public Summary Report, company policies and continual improvement plans.</p> <p>IOI Group documents are also accessible through their Group's website link: http://www.ioigroup.com</p> <p>Management documents related to environment, social and legal issues that were made available to the public were those which are not prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p>	Complied
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	<p>The External Stakeholder Meeting minutes held with external stakeholders on 04/01/2024 at Ladang Sabah Recreational Club demonstrated that information was provided to the stakeholders. This meeting was attended by representatives from Sabah Wildlife Department, Jabatan Bomba Penyelamat Beluran, Balai Bomba Penyelamat Beluran, Forestry Department, HUMANA, Community Learning Centre, sundry shop operators, nearby plantations, contractors and suppliers.</p>	OFI

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		<p>Similarly, records of meeting with internal stakeholders were also reviewed which showed that information was also provided. The internal stakeholder meetings of each unit were attended by estate management, sustainability team, estate supervisors, clerical staff, storekeepers, mandores, and worker representatives from each nationality and work categories.</p> <p>Among the information provided to both external and internal stakeholders included introduction to IOI Plantations Services Sdn Bhd, briefing on RSPO, MSPO, ISCC certification requirements, company policies, procedures, information request procedures, grievance mechanism and complaint channels, harassment at workplace, initial findings of social impact assessments, positive and negative feedbacks from stakeholders, etc.</p> <p>All the information were provided in Bahasa Malaysia, which is the language that the stakeholders were familiar with.</p> <p>The internal stakeholder meetings were held at Sg Sapi Estate on 17/10/2023, Ladang Sabah POM on 13/10/2023, Bimbingan 1 Estate on 25/10/2023, Terusan Baru Estate on 18/10/2023, and Laukin Estate on 17/10/2023.</p> <p>Feedbacks was received from all canteen operators and grocery store owners that they were issued with contracts which were prepared in English. The contents were explained by the estate representatives before signing. As an opportunity for improvement, the Unit of Certification may consider issuing a Bahasa Malaysia version as this is the language that all the canteen operators and grocery store owners are proficient in. The BM version could also be easily referred to by the business proprietors throughout the duration of the agreement. Thus, and OFI # 2448412-202401-I1 was raised against this indicator.</p>	
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1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the records available, requests for information on availability of soil for planting activities was received from SK Seri Pagi on 7/7/2023. The response to this request was made on 9/7/2023 and available in the Laukin Estate file. Also sighted was a request for information from SK Pagi also dated 8/8/2023 on the possibility of Laukin Estate providing gravel on the road leading to the school so that the children do not have to walk on the muddy trail. The response to this request for information was sent by the estate to SK Seri Pagi on 09/08/2023 and maintained in the respective file.</p> <p>Similarly, as Terusan Baru Estate, HUMANA Child Aid Society Sabah sent a letter dated 8/8/2023 requested for information on transport availability. The estate responded on 9/8/2023 and maintained the response in the file.</p>	Complied
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.</p> <p>- Critical (Major) compliance -</p>	<p>The documentation of Consultation and Communication procedures can be found as follows:</p> <ul style="list-style-type: none"> Stakeholder Request Procedure Flowchart (SOP 6.11; Rev 1B dated 28/12/2020); Stakeholder Complaint Procedure Flowchart (SOP 6.11; Rev 1A dated 17/01/2017); Negotiation Procedure (SOP 6.11; Rev 1A; dated 17/01/2017). <p>These documents were also displayed at the main notice boards throughout Ladang Sabah POM and Estate premises.</p> <p>The disclosures on the Procedures were made during stakeholder meetings held on the following dates:</p> <ul style="list-style-type: none"> External stakeholder meeting on 4/1/2024 Internal stakeholder meetings held on 17/10/2023 (Sg Sapi Estate), 13/10/2023 (Ladang Sabah POM), 25/10/2023 	Complied

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		(Bimbingan 1 Estate), 18/10/2023 (Terusan Baru Estate) and 17/10/2023 (Laukin Estate). Additionally, the stakeholders are also able to access to www.ioigroup.com or call the IOI Group General Line or write formal letter to Head Office of IOI if they have any requests or complaints.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives. - Minor compliance -	The current list of contact and details of stakeholders and their nominated representatives were sighted during the surveillance audit. The stakeholder lists were updated on 10/01/2024 for Ladang Sg Sapi, on 12/01/2024 for Ladang Sabah POM, on 08/01/2024 for Laukin Estate, on 09/01/2024 for Bimbingan 1 Estate, and on 05/01/2024 for Terusan Baru Estate. Each unit within Ladang Sabah Palm Oil Mill and its supply base has its own list of stakeholders. They comprise relevant government agencies such as the Labour Department, Immigration Department, Department of Environment, Department of Safety and Health, Philippines Embassy and Indonesian Consulates/High Commission. Also included are neighbouring estates and smallholders, neighbouring villages, schools, canteen/shop operators, suppliers, contractors, etc.	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts. - Minor compliance -	A Policy for ethical conduct is available and in place known as Code of Business Conduct & Ethics June 2020. Among others, this Policy pledges to: <ul style="list-style-type: none"> • Deal fairly with customers, suppliers, contractors, competitors and other employees; • Avoid situations of conflict of interests between personal interest and interests of the Company; Not to be influenced by receiving favours, and not to influence by giving favours; 	Complied

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		<ul style="list-style-type: none"> Not to accept any kinds of bribes or kickbacks or other unlawful or unethical benefits. <p>This Policy is also available on the IOI Plantation website www.ioigroup.com and shared with external stakeholders. Implementation of this Policy was seen when contractors' performance is being monitored. Sampled at Laukin Estate was third-party monitoring record dated 8/12/2023 sighted for FFB transporter Halizah Enterprise, where records of monthly payslip, copies of workers' contracts, payslips of workers & statutory contributions were monitored.</p> <p>Based on the above and interviews held with relevant personnel, its contractors and suppliers, Ladang Sabah POM and its supply based were able to demonstrate that this Policy is being implemented.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>Systems are place to monitor compliance and implementation of the policy and overall ethical business practice. These include:</p> <p>Internal audits held at Ladang Sabah POM (14/11/2023), Sg Sapi Estate (15/11/2023), Laukin Estate (16/11/2023), Bimbingan 1 Estate (29/11/2023) and Terusan Baru Estate (17/11/2023).</p> <p>In addition, due diligence on the potential contractors done prior to signing of contract, as seen done on Halizah Enterprise. To ensure compliance, the contractors are required to submit employment contracts with their workers, the workers' payslips, evidence that salaries were paid at the latest on 7th of every month, copies of passports and permits, and evidence that the workers are at least 18 years old.</p>	Complied
Principle 2: Operate legally and respect rights			
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			

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2.1.1	<p>(C) The Unit of Certification complies with legal requirements</p> <p>- Critical (Major) compliance -</p>	<p>Through on-site visits, interviews with relevant personnel, and a thorough review of records, it has been confirmed that each operating unit of Ladang Sabah POM UoC is in compliance with the relevant legal requirements. A comprehensive desktop study further revealed no reported instances of law violations associated with the UoC. Furthermore, each operating unit of Ladang Sabah POM UoC has not received any warning notices from Malaysian government authorities.</p> <p>To ensure compliance with legal regulations, each operating unit of Ladang Sabah POM UoC has obtained and duly renewed its licenses and permits as required by the law. This proactive approach demonstrates the UoC's commitment to adhering to legal obligations and maintaining proper documentation of necessary licenses and permits.</p> <p>During the sampling process of licenses and permits at the Ladang Sabah POM, the following documents were observed:</p> <ul style="list-style-type: none"> • MPOB License under the Malaysian Palm Oil Board Regulations (Licensing) 2005 under the Malaysian Palm Oil Board Act 1998: License No: 500264104000, Expiry Date: 30/06/2024 with authorized processing capacity: 390,000 MT FFB/year • License to Employ Non-Resident Workers (Section 118, Sabah Labor Ordinance (Chapter 67)): License No: JTK.H.SDK.600-4/1/1/10401/001786, Expiry Date: 26/10/2024 • Compliance Schedule for Crude Palm Oil Premises under the Department of Environment: License No: 003445, Expiry Date: 30/06/2024 • Fire Certificate under the Fire Services Regulations (Fire Certificate) (Amendment 2020) under the Fire Services Act 1988: Certificate No (JBPM): SB/7/160/2023, Expiry Date: 18/09/2024 	Non-compliance
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		<ul style="list-style-type: none"> Electricity Supply Act 1990 Section 9 License: License No: LP 12/1/9/1818, Expiry Date: 07/06/2026 <ul style="list-style-type: none"> Supervising Electrical Engineer: Certificate No. JK-T-1-B-0003-2000 dated 04/04/2000 Overtime Work Permit under Section 104(7) of the Sabah Labor Ordinance (Chapter 67): Permit No: JTKSBH/PMT/104/2022/0063, expiry date: 22/09/2024 – Maximum permitted overtime hours per month: 120 hours, not exceeding 12 hours per day. Deduction from Employee Salary Permit under Section 113(4), Sabah Labor Ordinance (Chapter 67) for passport payment, recreational & sports club fees, and medical expenses (dependents): Permit No: JTKSBH/PMT/113/2022/0119, Expiry Date: 26/06/2024 Controlled Schedule Goods Permit under Supply Control Regulations – Amendment 2021 (Regulation 18): Permit No: PBKB/2023/P/S-000215 for 40,000 Liters of Diesel EURO 2M (Non-subsidized), Expiry Date: 09/12/2026 Certified Environmental Professional in Scheduled Waste Management: Serial No: CePSWaM/05046, Certification Date: 28/07/2022 Certified Environmental Professional in the Treatment of Palm Oil Mill Effluent: Serial No: CePPOME/00141, Certification Date: 28/08/2019 Engineer (Steam): Registration No: 148/2018 (Grade 1), Certification Date: 03/08/2018 Engine Driver (Boiler and Steam Engines): Registration No: SB/20/EIS/01/00211 (Grade 1), Certification Date: 26/02/2020 Engine Driver (Internal Combustion Engine): Registration No: SB/21/EIP/02/00260 (Grade 2), Certification Date: 29/03/2021 	
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		<ul style="list-style-type: none"> • Certificate of Registration as Electrical Energy Manager: Registration No: PTE-0078-2022, Expiry Date: 06/03/2024 • Electrical Chargeman: Registration No: PJ-T-2-B-0704-2021 (A1 Category), Certification Date: 06/09/2021 • FFB Grader: Certificate No: MPOB-KKMBS-IOI-10-2022, Certification Date: 13/10/2022 • Authorized Entrant and Standby Person for Confined Space (AESP): Certificate No: NW-SBRO-AE-R-0864-V, valid until 29/03/2025 • Authorized Gas Tester & Entry Supervisor for Confined Space (AGTES): Certificate No: HQ/23/AGTES/00/18839, valid until 26/05/2024 • Work At Height (WAH): Certificate No: ASN/ZSB/412662/1148/2023, valid until 25/02/2025 • Typhoid Vaccination (Typhim Vi) for 2 mill attendants, 4 housekeepers, 1 creche ayahs, 1 cleaner, expired on 03/11/2024 • Certification of Fitness for Non-Fired Pressure Vessel (Registration No. SB PMT 13170): Certification No: PMT-SB/23 60666; Expiry Date: 22/05/2024 • Certification of Fitness for Non-Fired Air Compressor Receiver (Registration No. PMT 105763): Certification No: PMT-SB/23 60658; Expiry Date: 22/05/2024 • Certification of Fitness for Lifting Machine (other than manually operated Lifting Machine) for Monorail Crane (Registration No. SB PMA 9492): Certification No: PMA-SB/23 60642; Expiry Date: 22/05/2024 • Certification of Fitness for Lifting Machine (other than manually operated Lifting Machine) for Aerial Work Platform (Registration 	
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		<p>No. SL PMA 4593): Certification No: PMA-SB/23 60640; Expiry Date: 22/05/2024</p> <ul style="list-style-type: none"> • Certification of Fitness for Non-fired Pressure Vessel for Water Tube Boiler (Registration No. PMD 10547): Certification No: PMD-SB/23 70178; Expiry Date: 06/03/2025 <p>During the sampling process of licenses and permits at the estate, the following documents were observed:</p> <p><u>Sungai Sapi Estate:</u></p> <ul style="list-style-type: none"> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 under the Malaysian Palm Oil Board Act 1998: License No. 501728102000, expired on 30/04/2024 • License To Employ Non-Resident Workers (Section 118, Labor Ordinance (Sabah Chapter 67)): License No. JTK.H.SDK.600-4/1/1/01261/001765, expired on 26/10/2024 • Deduction Permit from Employee's Salary under Section 113(4), Labor Ordinance (Sabah Chapter 67) for the purpose of motorcycle payment, sports & recreation club payment, passport payment, and water & electricity bill deduction – Serial No. JTKSBH/PMT/113/2023/0242, expired on 18/09/2025 • Scheduled Controlled Goods Permit under the Control of Supply Regulations 1974 (Regulation 9(2)): Permit No. P(Q2053) for 18,200 Liters of Diesel EURO 2M (Industry), expired on 01/03/2024 • Special Permit for Scheduled Controlled Goods under the Supply Control Regulations (Amendment) 2021 (Regulation 18): Permit No. PK/2023/B/S-001218 for 60 liters/day of RON 95 Petrol, expired on 12/12/2024 	
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		<ul style="list-style-type: none"> • Certificate of Fitness for Air Receiver Tank (Registration No. SB PMT 10359): Certificate No. PMT-SB/23 65754, expired on 24/10/2024 • Typhoid vaccination (Typhim Vi) for 1 EHA, 2 Creche Ayahs, 1 Water Treatment Operator, 2 housekeepers, 1 field maintenance, and 1 clinic attendant, expired on 13/10/2026. • License to Practice as Dresser under the Dressers (Licensing) Ordinance 1928: License No. 03894 (Grade 3), expired on 31/12/2024 <p><u>Laukin Estate</u></p> <ul style="list-style-type: none"> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 under the Malaysian Palm Oil Board Act 1998: License No. 502981602000, expired on 31/12/2024 • License To Employ Non-Resident Workers (Section 118, Labor Ordinance (Sabah Chapter 67)): License No. JTK.H.SDK.600-4/1/1/01261/003857, expired on 21/01/2024 • License For Private Installation Under Regulation 9 Under Electricity Supply Act 1990: License No. 2023/02498, expired on 27/08/2024 • Salary Advance Permit under Section 102(1), Labor Ordinance (Sabah Chapter 67) for the purpose of employers being allowed to make deductions from employees' wages for medical payment purposes (emergency purposes): Serial No. JTKSBH/PMT/102/2023/0012, expired on 18/09/2025 • Deduction Permit from Employee's Salary under Section 113(4), Labor Ordinance (Sabah Chapter 67) for the purpose of travel document processing fees, passport fees (dependents), medical fees, and sports & recreation club fees: Series No. JTKSBH/PMT/113/2023/0004, expired on 18/01/2025 	
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		<ul style="list-style-type: none"> Scheduled Control Goods Permit under the Supply Control (Amendment) Regulations 2021 (Regulation 18): Permit No P S005357 for 25,000 liters of Diesel EURO 2M (Industry), expired on 24/10/2024 Special Permit for Scheduled Controlled Goods under the Supply Control Regulations (Amendment) 2021 (Regulation 18): Permit No. PK/2023/B/S-000976 for 53 liters/day of Petrol RON 95, expired on 27/08/2024 Certificate of Fitness for Air Receiver (Registration No. SB PMT 82016): Certificate No. PMT-SB/23 69821, expired on 27/02/2025 Certificate of Fitness for Air Receiver (Registration No. SB PMT 10638): Certificate No. PMT-SB/23 65506, expired on 25/10/2024 License to Practice as Dresser under the Dressers (Licensing) Ordinance 1928: License No. 03770 (Grade 1), expired on 31/12/2024 Typhoid vaccination (Typhim Vi) for 1 Creche Ayah, 1 Water Treatment Operator, and 1 housekeeper, expired on 02/11/2026. <p><u>Bimbingan 1 Estate</u></p> <ul style="list-style-type: none"> MPOB License under the Malaysian Palm Oil Board Regulations (Licensing) 2005 under the Malaysian Palm Oil Board Act 1998: License No: 621459011000, Expiry Date: 31/12/2024 Business License under the Business Licensing Ordinance 1948 (Ordinance No. 16, 1948): License No. BLN/2016/791, valid until 31/12/2024 	
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		<ul style="list-style-type: none"> • License To Employ Non-Resident Workers (Section 118, Labor Ordinance (Sabah Chapter 67)): License No. JTK.H.SDK.600-4/1/1/01261/000833, expired on 06/11/2024 • License For Private Installation Under Regulation 9 Under Electricity Supply Act 1990: License No. 2023/02298, expired on 11/09/2024 (Division 1) • License For Private Installation Under Regulation 9 Under Electricity Supply Act 1990: License No. 2023/03091, expired on 24/11/2024 (Division 2) • Deduction Permit from Employee Salary under Section 113(4), Labor Ordinance (Sabah Chapter 67) for the purpose of travel document processing fee, passport fee (dependent person), medical fee, medical fee (dependent person), and sports club fee payment & recreation: Serial No. JTKSBH/PMT/113/2022/0151, expired on 18/07/2024 • Special Permit for Scheduled Controlled Goods under the Supply Control Regulations (Amendment) 2021 (Regulation 18): Permit No. PK/2023/B/S-000320 for 150 liters/day of Petrol RON 95, expired on 11/04/2024 • Certificate of Registration (On Trial) under the Registration of Estate Hospital Assistants, Act of Parliament No. 12 of 1965 (Estate Hospital Assistants Registration Board).: Registration No. P 1721 dated 05/04/2022 • Typhoid vaccination (Typhim Vi) for 1 EHA, 2 Creche Ayah, 1 Water Treatment Operator, 1 housekeeper, and 1 Attendant, expired on 07/07/2026. • Certification of Fitness for Non-Flammable Air Receiver (Registration No. SB PMT 6839): Certification No: PMT-SB/23 65456; Expiry Date: 24/10/2024 	
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		<p><u>Terusan Baru Estate:</u></p> <ul style="list-style-type: none"> • MPOB License under the Malaysian Palm Oil Board Regulations (Licensing) 2005 under the Malaysian Palm Oil Board Act 1998: License No: 502592602000, Expiry Date: 30/11/2024 • MPOB License (Nursery) under the Malaysian Palm Oil Board Regulations (Licensing) 2005 under the Malaysian Palm Oil Board Act 1998: License No: 616358011000, Expiry Date: 31/03/2024 • Business License under the Business Licensing Ordinance 1948 (Ordinance No. 16, 1948): License No. BLN/2016/787, valid until 31/12/2024 • License For Private Installation Under Regulation 9 Under Electricity Supply Act 1990: License No. 2023/01839, expired on 05/07/2024 (Division 3) • License To Employ Non-Resident Workers (Section 118, Labor Ordinance (Sabah Chapter 67)): License No. JTK.H.SDK.600-4/1/1/01261/003859, expired on 06/11/2024 • Salary Advance Permit under Section 102(1), Labor Ordinance (Sabah Chapter 67) for the purpose of employers being allowed to make deductions from the wages of employees for the purpose of salary advance: Serial No. JTKSBH/PMT/102/2023/0012, expired on 18/09/2025 • Special Permit for Scheduled Controlled Goods under the Supply Control Regulations (Amendment) 2021 (Regulation 18): Permit No. PK/2023/B/S-000428 for 180 liters/day of Petrol RON 95, expired on 15/05/2024 • Certification of Fitness for Non-Flammable Air Receiver (Registration No. SB PMT 80181): Certification No: PMT-SB/23 65451; Expiry Date: 24/10/2024 	
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		<ul style="list-style-type: none"> • Certification of Fitness for Non- Flammable Air Receiver Tank (Registration No. SB PMT 80296): Certification No: PMT-SB/23 65452; Expiry Date: 24/10/2024 • Oil Palm Nursery Management and Maintenance Course: Certificate No. MPOB/PNS/MPA/23/45, certified since 12 July 2023 • License to Practice as Dresser under the Dressers (Licensing) Ordinance 1928: License No. 03761 (Grade 2), expired on 31/12/2024 <p>Stated in the EQA 1974, Environmental Quality (Clean Air) Regulations 2014. Regulation 7 "Air pollution control system (1) Every premises shall be equipped with an air pollution control system in accordance with the specifications as determined by the Director General. (2) An owner or occupier of the premises shall appoint a professional engineer to design and supervise the construction of the air pollution control system.". During the site visit to the mill laboratory at Ladang Sabah POM, it was noted that Local Exhaust Ventilation (LEV) equipment was actively in use during sampling testing. However, upon reviewing the documentation, it was observed that the mill has prepared the relevant document to be submitted to the local DOE office but there is no evidence that the of the relevant document is accepted and approved by the local DOE office. This is contradicting with the legal regulation. Therefore, a Major NC # 2448412-202401-M1 was raised against this indicator.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.</p> <p>- Minor compliance -</p>	<p>The UoC is implementing a documented system established by IOI management to ensure legal compliance. This system includes a Mechanism of Tracking Law Changes, which was updated by the SPO Team of the Sandakan Region in Jan 2024. It enables tracking changes to laws and regulations effectively. In this document, are</p>	Complied

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		<p>listed the departments related to this matter and the responsibilities of those departments, as listed below:</p> <ol style="list-style-type: none"> 1) Legal Department, IOI HQ – to monitor and addition or changes in law that applicable to oil palm through news, subscription to Lexis Nexis, circular from relevant association (MPOA, MPOB, etc.) and trusted media such as internet or press release. 2) HR Department – to extract relevant clause in law concerning on employees' rights. 3) Sustainability Department – to extract clause in law concerning on sustainability issue. 4) Administration Department – to extract relevant clause in law concerning on land issue. 5) Safety & Health Department – to extract relevant clause in law concerning on health & safety issue. 6) Estate Manager – to extract relevant clause in law concerning on oil palm issue. 7) Sustainability Department to follow up with changes: <ul style="list-style-type: none"> ▪ To evaluate the effect of changes of laws to estate/mill ▪ To compile and prepare a complete list of state and federal law and regulations. ▪ To assess current practices and suggest changes (if any) to be submitted to Senior Management (Group Plantation Director) 8) Senior Management to issue Memo/Policy in accordance the changes of law 9) Estate /Mill management to implement applicable changes in law accordingly. 	
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		<p>10) Sustainability team to monitor implementation/ updating of information via routine monitoring visit and internal audit.</p> <p>11) Sustainability team to review the mechanism in 6-month basis or whenever necessary.</p> <p>12) Any non-conformance would be clearly reported in internal audit report (which would be circulated to senior management), and appropriate action will be taken by the estate / mill management to comply.</p> <p>An Assistant Manager from each operating unit has been designated as the Person in Charge (PIC) responsible for monitoring compliance and tracking updates to regulatory requirements. This appointment is supported by an official appointment letter issued by the respective Estate Manager and Mill Manager. The appointed PICs have formally acknowledged their responsibilities outlined in the appointment letters. The appointment letter for Sungai Sapi Estate was issued on 17/06/2023, for Laukin Estate on 16/06/2023, for Bimbingan 1 Estate on 01/10/2023, for Terusan Baru Estate on 01/06/2023, and for Ladang Sabah POM on 01/12/2022.</p> <p>Legal register covering the applicable local and international laws and regulations are available at Ladang Sabah POM, namely List of Laws, Covenants & Standards Applicable to Sabah Estate & Mill Operations, which were reviewed on 12/01/2024 by SPO Team of Sandakan Region. This legal register includes Electricity Supply Enactment 2024, Licensee Supply Regulation 2024, Gas Supply Enactment 2023, Gas Supply Regulations 2023, and Sabah Renewable Energy Enactment 2024.</p> <p>To ensure that each license and permit is renewed within the stipulated period, respective estate management monitors each of these licenses and permits in a record, namely List of Permit and Licenses (latest update in Jan-2024). This record was maintained</p>	
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		by respective Safety, Health & Sustainability Coordinator (SHSC), and verified by respective Estate Manager and Mill Manager.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. - Minor compliance -	Legal boundaries of the estates are clearly demarcated and visibly maintained. Additional wooden or metal pegs are installed to add visibility of the boundary. Others boundary markers are such as roads, drains, and river which without visible pegs. Boundary map showing location of boundary markers is available. Locations of several boundary stones and markers were re-visited and verified to be within the perimeters of the estate land titled boundaries. The on-site verification also confirmed that there has been no planting beyond the legal demarcated boundary areas of the mill and estates. It was verified that there has been no change to the stated land titles and designated use for cultivation of agricultural crop of economic value.	Complied
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is maintained. - Minor compliance -	List of contracted parties are maintained in the respective stakeholder lists. The information includes name and addresses of contractors, their contact person and contact numbers.	Complied
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available. - Minor compliance -	Based on the documentation review, desktop studies, and site visit during the assessment confirmed that there were no outgrowers, independent suppliers, or smallholders involved in supplying FFBs to the POM. During the audit, a selection of contracts was reviewed, and it was found that these contracts contained a clause emphasizing the importance of complying with legal requirements. Specifically, Clause 6 of the contract agreement stipulated that contractors must ensure that their workers fulfil statutory obligations, such as those related to the Employment Provident Fund (EPF) and Social Security	Complied

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		<p>Organization (SOCISO). Additionally, contractors were required to submit the necessary documentation and information pertaining to these statutory duties to the company. Furthermore, Clause 1 of the Additional Requirements for Contractors and Service Providers (SOP: 6.9, Appendix: 1.0, Rev: 1A, Date: 19/03/2020) outlined that contractors must adhere to applicable local, national, and international laws and regulations, including sustainability requirements such as MSPO, RSPO, and ISCC standards. Sampled signed agreement and signed Additional Requirements for Contractors and Service Providers (SOP: 6.9, Appendix: 1.0, Rev: 1A, Date: 19/03/2020) as below:</p> <p><u>Ladang Sabah POM:</u></p> <ul style="list-style-type: none"> (1) Juita Baru Sdn Bhd: CPO and PK transporter. Contract valid for 36 months (01/08/2022 – 31/07/2025) (2) Syt Perniagaan Pigrusyahlia Jaya: CPO and PK transporter. Contract valid for 36 months (01/08/2022 – 31/07/2025) (3) Uniharvest Sdn Bhd: PK transporter. Contract valid for 36 months (01/08/2022 – 31/07/2025) (4) NTM Engineering NTM Engineering: Supervising Electrical Engineer. Service agreement valid for 24 months (01/01/2024 – 31/12/2025) <p><u>Sungai Sapi Estate:</u></p> <ul style="list-style-type: none"> (1) Low Soew Weng Development Company: replanting works contractor. Contract valid from 01/10/2023 and until replanting works are completed (expected on 21/03/2024). (2) P&R Warisan (Sabah) Sdn Bhd: FFB Transporter. Contract valid from 01/10/2021 until 30/09/2024 (3) Toko Sungai Sapi: Sundry Shop Operator. Tenancy agreement valid from 13/12/2023 until 01/12/2024 <p><u>Laukin Estate:</u></p>	
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		<p>(1) Halizah Enterprise: FFB Transporter. Contract valid from 01/07/2023 until 30/06/2024</p> <p>(2) Klinik Ung (Lahad Datu) Sdn Bhd: Visiting Medical Officer. Contract valid from 01/04/2022 until 31/03/2024</p> <p>(3) Chua Yung Kim: Sundry Shop Operator. Tenancy agreement valid from 01/07/2023 until 30/06/2024</p> <p><u>Bimbingan 1 Estate:</u></p> <p>(1) Aqilah Rieandy Enterprise: FFB Transporter. Contract valid for a period of 12 months (from 05/01/2024 until 31/12/2024)</p> <p>(2) Syarikat Pteri Perdana Shop: Sundry Shop Operator. Tenancy agreement valid from 01/07/2023 until 30/06/2024</p> <p>(3) Berkat Polyclinic: Visiting Medical Officer. Contract valid from 01/01/2022 until 31/01/2024</p> <p>(4) Dirijohan Enterprise Sdn Bhd: Contractor – construction and completion of 1 unit X 25-meter length steel girder bridge at PM20A. Contract valid from 01/08/2023 and until construction and completion works are completed (expected in June 2024).</p> <p><u>Terusan Baru Estate:</u></p> <p>(1) DS Enterprise: FFB Transporter. Contract valid from 01/01/2022 until 31/01/2025.</p> <p>Each operating unit of the UoC will carry out due diligence on the appointed contractor (at the time of signing the contract or at least once a year). This due diligence will be recorded using the standard template that is Third Party Due Diligence (Doc. Ref. IPSSB/SDI/F/01, Rev. No. 0, Date: 01/04/2022). Evidence of legal due diligence was also available for the aforementioned contractors. This includes verifying dates of contractor workers' salary payments, validity of all licences, road tax and permits, and workers' salary</p>	
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		payments.	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>- Minor compliance -</p>	<p>During the audit, it was verified that the appointed contractors/ service providers received training on Sustainability and Company SOPs on the day their respective agreements were signed. This training covered various topics including environmental practices, legal compliance, health and safety regulations, grievance mechanisms, prohibition of forced labor and child labor, and adherence to minimum wage standards.</p> <p>Furthermore, all contractors were required to sign IOI's Supplier Code of Conduct (SCOC). Clause 3 of the SCOC specifically addresses Human Rights issues, including a prohibition against child labor. Additionally, this clause prohibits abuse of vulnerability, deception, restrictive movements, intimidation, threats, retention of identity documents, withholding of wages, abusive working and living conditions, and excessive overtime.</p> <p>During the audit, SCOC documents signed by the appointed contractors/service providers as listed in Indicator 2.2.2 were sighted, confirming their commitment to upholding these standards.</p>	Complied
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license <p>- Critical (Major) compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification.</p>	Complied

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		<p>Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>All the information required such as Information on geo-location of each supplying estate, copy of land title of each supplying estate, RSPO certificate, MSPO certificate, and valid MPOB license of each supplying estate are adequately retained by the mill.</p>	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	Not Applicable

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Principle 3: Optimise productivity, efficiency, positive impacts and resilience			
Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.			
3.1.1	<p>(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Ladang Sabah POM and supply base have established and implemented its commitment to a long-term sustainability and financial viability through an operating expenditure /capital 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> <ul style="list-style-type: none"> - General charges - Cost of supervision - Cost of labour - Cost of other - Cost of RSPO/MSPO & Other Management system <p>ii) Capital expenditure statement</p> <ul style="list-style-type: none"> - Building, utilities, welfare - Plant & machinery - Office equipment - Furniture & fittings - Electrical installation <p>iii) Plant /Mill inclusive of processing /dispatch cost</p> <p>The five years planning horizon 2022/23-2026/27 is available.</p>	Complied

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		<p>Similarly, all the estates audited possessed a similar budget format. Inclusive there was also a 5-year budget/forecast financial plan 2022/23-2026/27 allocating categories among others;</p> <p>a) Crop yielding area</p> <p>b) Mature cost</p> <p>c) General charges/upkeep/collection/depreciation</p> <p>d) Cost/ha & cost /mt FFB</p> <p>e) CAPEX</p> <p>Separately the cost of immature areas is also shown which among others comprises of the following items;</p> <p>a) Labour statement / Allocation of wages / Labour benefit summary</p> <p>b) Yield statement oil palm</p> <p>c) Summary of vehicle and running schedule / Job allocation for vehicles</p> <p>d) Summary of workshop running schedule</p> <p>e) Summary of budget</p> <p>f) Summary of general charges</p> <p>g) CAPEX</p> <p>The main key areas of the projections are as follows. Costing figures were excluded for reason of confidentiality.</p> <table><tr><td>Sg Sapi</td><td>2022/23</td><td>2023/24</td><td>2024/25</td><td>2025/26</td><td>2026/27</td></tr><tr><td>Mature Ha</td><td>1034</td><td>879</td><td>787</td><td>732</td><td>664</td></tr><tr><td>Immature Ha</td><td>162</td><td>317</td><td>409</td><td>464</td><td>532</td></tr></table>	Sg Sapi	2022/23	2023/24	2024/25	2025/26	2026/27	Mature Ha	1034	879	787	732	664	Immature Ha	162	317	409	464	532	
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Mature Ha	1034	879	787	732	664																
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		Total Planted Ha	1196	1196	1196	1196	1196
		FFB Tons	13972	15250	17247	14651	12660
		Yield/Ha	16.58	18.51	21.91	20.02	19.07
		Bimbingan 1	2022/23	2023/24	2024/25	2025/26	2026/27
		Mature Ha	864	1001	1286	1467	1647
		Immature Ha	847	710	684	361	180
		FFB Tons	14022	18240	26650	36716	44480
		Yield/Ha	16.23	18.22	20.72	25.03	27.01
		Laukin	2022/23	2023/24	2024/25	2025/26	2026/27
		Mature Ha	1512	524	843	962	962
		Immature Ha	381	1369	1050	931	931
		FFB Tons	1893	1893	1893	1893	1893
		Yield/Ha	16.20	19.53	18.90	18.95	20.00
		Terusan Baru	2022/23	2023/24	2024/25	2025/26	2026/27
		Mature Ha	1773	1566	1566	1566	1566
		Immature Ha	374	581	581	581	581
		FFB Tons	2147	2147	2147	2147	2147
		Yield/Ha	23.22	26.50	28.00	29.00	30.00

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		<table><tr><td>Cost FFB (RM/mt)</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Cost (RM/ha)</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table> <table><tr><td>Ladang Sabah POM</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 (mt)</td><td>217115</td><td>233200</td><td>225426</td><td>240639</td><td>271844</td></tr><tr><td>CPO (mt)</td><td>46170</td><td>50138</td><td>46871</td><td>50534</td><td>57087</td></tr><tr><td>CPK (mt)</td><td>9962</td><td>11077</td><td>12276</td><td>13235</td><td>14951</td></tr><tr><td>Unit Cost RM/CPO</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Operating Cost</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Total Gen Charges</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Grand total</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table>	Cost FFB (RM/mt)	-	-	-	-	-	Cost (RM/ha)	-	-	-	-	-	Ladang Sabah POM	2022/23	2023/24	2024/25	2025/26	2026/27	FFB (mt)	217115	233200	225426	240639	271844	CPO (mt)	46170	50138	46871	50534	57087	CPK (mt)	9962	11077	12276	13235	14951	Unit Cost RM/CPO	-	-	-	-	-	Operating Cost	-	-	-	-	-	Total Gen Charges	-	-	-	-	-	Grand total	-	-	-	-	-	
Cost FFB (RM/mt)	-	-	-	-	-																																																										
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Total Gen Charges	-	-	-	-	-																																																										
Grand total	-	-	-	-	-																																																										
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	<p>The replanting program until 2027/28 was sighted for the estates. This program is reviewed once a year (latest being Jan 2024) and is incorporated in their annual financial budget. All figures in ha otherwise stated.</p> <table><tr><td></td><td>Estate</td><td>2023/24</td><td>2024/25</td><td>2025/26</td><td>2026/27</td><td>2027/28</td></tr><tr><td>1</td><td>Sg Sapi</td><td>92.00</td><td>217.00</td><td>223.00</td><td>0.00</td><td>0.00</td></tr><tr><td>2</td><td>Bimbingan 1</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>3</td><td>Laukin</td><td>782.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>4</td><td>Tsn Baru</td><td>207.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr></table> <p>Yearly review was performed, and actual replanting is still subject to approval from the IOI Group Top Management.</p>		Estate	2023/24	2024/25	2025/26	2026/27	2027/28	1	Sg Sapi	92.00	217.00	223.00	0.00	0.00	2	Bimbingan 1	0.00	0.00	0.00	0.00	0.00	3	Laukin	782.00	0.00	0.00	0.00	0.00	4	Tsn Baru	207.00	0.00	0.00	0.00	0.00	Complied																									
	Estate	2023/24	2024/25	2025/26	2026/27	2027/28																																																									
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3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake.</p> <p>- Minor compliance -</p>	<p>The management of Ladang Sabah POM & Supply Bases are committed to conduct the Management Review Meeting at least once a year, after internal audit and before external audit.</p> <p>Therefore, latest MRM for Ladang Sabah POM & Supply Bases was conducted on 11/12/2023. The meeting was chaired by the Central Working Committee (CWC) Chairman (Senior Manager – Mill) and attended by key personnel e.g., General Manager (Sandakan Region), Plantation Controller for Ladang Sabah Cluster, Mill Manager, Estates’ Managers, SPO Acting Manager, Sr. SPO Executives, SPO Executives, Assistant Managers, SHO, and Sustainability Person-In-Charge for each operating unit.</p> <p>The meeting was discussed on The Result of The Internal Audit and External Audit, Performance Review of Mill and Estates, Customer Feedback, Continuous Improvement Aspect of Mill and Estates, Resource Needs and Training, Discussion on Previous Management Review Meeting Issues, Roundtable Assessment of Additional Issues and Discussion on The Action Plan, and Other Matters. Respective personnel noted for the follow up (if any).</p> <p>Decision from the management review was compiled and used as basis for continual improvement plan and documented as Continuous Improvement Plan 2023/2024. In the plan also includes the necessary resources and support to accommodate any changes, improvement, and modification to the CIP.</p> <p>The minutes for all meetings were available for verification. Overall, the MRM conducted found to be effectively conducted.</p>	Complied
<p>Criterion 3.2: The unit of Certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable Continuous improvement in key operations.</p>			

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3.2.1	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>The management had established and implemented continuous improvement plan. The plans were described detail in Continuous Improvement Plan, OSH Plan, Social Improvement plan, Environmental Improvement Plan, and budget for CAPEX. Action plans for continual improvement on social and environment impact and opportunities for improvement in operational performance have been specified and documented for each operating unit.</p> <p>All the 4 estates had established Continuous Improvement Plan revised dated 08/01/2024 upon consideration of the social, operations and environmental impacts. Among other initiatives are summarized as follows;</p> <table><tr><th></th><th>Program</th><th>Action /Initiatives</th></tr><tr><td rowspan="5">1</td><td rowspan="5">Chemical Reduction</td><td>Manual grass cutting</td></tr><tr><td>Only circle and strip spraying in fields</td></tr><tr><td>Apply low volume spraying equipment</td></tr><tr><td>Follow manufacturer dosage</td></tr><tr><td>Cattle integration - grassing in field.</td></tr><tr><td rowspan="3">2</td><td rowspan="3">Waste reduction</td><td>Awareness among employees</td></tr><tr><td>Enhancement of waste segregation.</td></tr><tr><td>Compliance to legislative requirement</td></tr><tr><td rowspan="4">3</td><td rowspan="4">Employment condition</td><td>Enhancement of workers quarters</td></tr><tr><td>Schedule repair and painting</td></tr><tr><td>Conducive environment</td></tr><tr><td>Housing roofing / ceiling upgrading</td></tr></table>		Program	Action /Initiatives	1	Chemical Reduction	Manual grass cutting	Only circle and strip spraying in fields	Apply low volume spraying equipment	Follow manufacturer dosage	Cattle integration - grassing in field.	2	Waste reduction	Awareness among employees	Enhancement of waste segregation.	Compliance to legislative requirement	3	Employment condition	Enhancement of workers quarters	Schedule repair and painting	Conducive environment	Housing roofing / ceiling upgrading	Complied
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		4	Labour ratio	Expansion of in-field FFB collection- grabber	
				Expand mechanization in manuring	
		5	Environmental	Desilting field drain for maintenance	
		6	Palm Side Products	Pruned fronds stack interrow to improve moisture	
		7	New Building	Compliance to safety/environmental aspect	
		8	GHG Reduction	Monitoring of fertilizer /diesel consumption	
		Details of expenditure are provided in respective estates/mill under both CAPEX/OPEX. Inclusive are projects for improvement as described below among others;			
			Sections	Description – Sg Sapi Estate	
		1	Operation	1-unit mini excavator RM145K 2023/24/	
		2	Operation	Power Barrow RM40K – 2022/23	
		3	Operation	4 mt High lift scissor trailer – RM25K	
		4	Operation	10 units palm cutter -RM26.5K – 2024/25	
		5	Facilities	Water supply Connection Program – 4 years – RM400K	
		6	Facilities	O/H lines installation 4 years housing – RM23K	
		7	Facilities	Road upgrading for estate complex – 4 Years RM 8M	
		8	Facilities	New Housing workers /staff – 5 years RM2M	
			Sections	Description – Laukin Estate	
		1	Facilities	18 units Labour Q RM62K – 3 years – RM240K	
		2	Operation	42 units Palm Cutter – 4 years – RM25K	

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		3	Operation	5 units 8 FT Heavy Duty Tractor – 5 years – RM97K
		4	Facilities	Complex electrical Supply upgrading – 3 years RM10k
			Sections	Description – Bimbingan 1 Estate
1		Facilities		New Shop – 2022/23 – RM63K
2		Facilities		New Sprayer washroom 2 years – RM100K
3		Facilities		Volleyball court – 2023/24 – RM50K
4		Operation		Vehicle washing bay – 2024/25 RM31K
5		Facilities		Futsal Court – 2025/26 RM70K
6		Facilities		Grand Stand / Games Court – 2026/27 RM90K
			Sections	Description – Terusan Baru Estate
1		Facilities		Archive Store 2022/23 – RM32K
2		Operation		New Security Guard House – 2022/23 – RM32K
3		Facilities		New Shop / Canteen – 2022/23 – RM 75K
4		Operation		PPE Storage room – 2022/23 – RM63K
5		Facilities		New Workshop c/w Parking Bay – 2023/24 – 175k
6		Facilities		Upgrading Workers Q – 2023/24 – RM 735K
7		Operation		Mechanization FFB – 2 Years – RMRM600K
8		Operation		New Bridges – 4 Years – RM2.16M
9		Facilities		New washing machine for sprayers room RM2K
			Sections	Description – Ladang Sabah Palm Oil Mill

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		<table><tr><td>1</td><td>Operation</td><td>Mill Roofing Replacement 4 years – RM100K</td></tr><tr><td>2</td><td>Operation</td><td>Mill fencing replacement 4 years RM90K</td></tr><tr><td>3</td><td>Operation</td><td>Mill flooring epoxy 4 years RM100K</td></tr><tr><td>4</td><td>Operation</td><td>Replacement Fiber conveyor roofing RM190K</td></tr><tr><td>5</td><td>Facilities</td><td>New school bus – RM270K</td></tr><tr><td>6</td><td>Facilities</td><td>Drainage upgrading workers Q 4 years – RM150K</td></tr><tr><td>7</td><td>Operation</td><td>Boiler no 2 retubing 4 years – RM1M</td></tr><tr><td>8</td><td>Facilities</td><td>Toiler refurbishment – RM50K</td></tr><tr><td>9</td><td>Facilities</td><td>Locker installation for units 200 units – RM30K</td></tr></table> <p>All documents were sighted and verified. Evidence of results was available for the above continuous improvement action plans.</p>	1	Operation	Mill Roofing Replacement 4 years – RM100K	2	Operation	Mill fencing replacement 4 years RM90K	3	Operation	Mill flooring epoxy 4 years RM100K	4	Operation	Replacement Fiber conveyor roofing RM190K	5	Facilities	New school bus – RM270K	6	Facilities	Drainage upgrading workers Q 4 years – RM150K	7	Operation	Boiler no 2 retubing 4 years – RM1M	8	Facilities	Toiler refurbishment – RM50K	9	Facilities	Locker installation for units 200 units – RM30K	
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3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template]. - Minor Compliance -	<p>The UoC has submitted RSPO P&C Metrics prior to the audit conducted and verified that the template that has been used are Version 2.1 (Updated June 2021), and all information filled-in the template are reflecting each operating unit of UoC.</p> <p>Annual Communication of Progress (ACOP) reporting for year 2022 of IOI Group has been submitted to RSPO Secretariat and publicly available at https://rspo.org/members/2-0002-04-000-00/</p> <p>PalmGHG data for this UoC has been submitted using PalmGHG Version 4 to the BSI Assessment Team prior to the audit and was subsequently approved after onsite verification.</p>	Complied																											
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.																														
3.3.1	(C) Standard Operating Procedures (SOPs) for the unit of certification are in place. - Critical (Major) compliance -	Documents on SOP had been maintained by each operating unit of Ladang Sabah POM UoC which were verified to be in order.	Complied																											

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		<p>The POM has documented SOPs for its operations. The procedures included the following:</p> <ol style="list-style-type: none"> (1) Group Standard Operating Procedures for Palm Oil Mill (Revised in Year 2017) – FFB Reception, FFB Handling, Sterilizer, Threshing, Digestion and Pressing, Oil Room, Depericarper, Nut and Kernel Plant, Products Storage and Despatch, Laboratory, Effluent Treatment Plant, Biogas Plant, Water Treatment Plant, Boiler, Engine Room, Workshop, and Shovel. <p>This was revised i.e., Doc No IOI/StOP/A on 01 July 2017 (Issue 02).</p> <ol style="list-style-type: none"> (2) Quality, Environmental and Occupational Health & Safety Manual and Procedures of Palm Oil Mill - The SOP for pollution prevention includes measuring and monitoring mill effluents and waste disposal / recycling. (3) Procedure for Safe Work and Management of Safety and Health for Workers - The SOP for safe working practices in the POM includes hazards identification, risk Audit and control measures. The hazards include noise, chemicals, heat, fire, fuel spillage, working at heights, working in enclosed space, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. and "permit to work system" for the mill. (4) SOP for Supply Chain documented as RSPO Supply Chain – Module D – CPO Mills: Identity Preserved (IP), (RSPOSC/SOP /IP/3, Revision 07, dated 21 Sept 2020), <p>Similarly, the estates possessed the following SOP for the guidance to the operations held:</p> <ol style="list-style-type: none"> (1) Standard Operating Procedures (SOP) for Estate Operations (Revised in Year 2020) – Planting Density, Nursery, Land 	
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		<p>Clearing and Preparation, Planting Technique, Tidal Gates, Manuring, Pest, and Disease, Harvesting, Weeding, Road Maintenance, Workshop, Buffalo Healthcare, Foliar Sampling and Soil Sampling, Management and Monitoring of Existing Cultivation of Oil Palm on Peat</p> <p>(2) Safe Operating Procedures (SaOP) latest revised on 15/12/2020.</p> <p>Relevant Key Performance Indicators (KPIs) are specified for quality, environment, safety, and cost control at both the POM and estates. SOPs are documented in English, dated, and approved by management. They are also translated into Bahasa Malaysia for easier understanding by workers. SOP copies are distributed, posted, laminated, and made highly visible and easily accessible at all operation sites.</p> <p>Interviews conducted and training records sighted confirm that staff/workers have a clear understanding of the SOPs.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor Compliance -	<p>The implementation of SOPs was verified to be consistently performed. Records of implementation, including system monitoring through internal audits and operational activities such as daily, weekly, and monthly field inspections, were thoroughly reviewed. It was confirmed that monitoring was conducted by trained and competent personnel, such as the Sustainability Team for internal audits, and Field Supervisors and experienced Mandores for field operations. Records were meticulously maintained by staff for each operation to monitor procedures and work progress. These records were regularly checked and verified by both the Assistant Manager and the Manager.</p> <p>Estate and mill management also adopted practices to ensure consistent implementation of procedures, including visits from top</p>	Non-compliance

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		<p>management, such as the Plantation Controller, and government agencies, mainly DOSH and DOE.</p> <p>An RSPO Internal Audit was conducted between 14/11/2023 and 04/12/2023 by 7 internal auditors from the SPO Team Sandakan Region. It is evident from the Verification & Validation Feedback Form (Doc. No. SPO/SDK/F/001, Rev. No. I-02/R-01, dated 02/01/2022) that all internal audit findings were thoroughly evaluated, and adequate corrective actions were taken on non-conformances. The report was made available and discussed during Management Review Meetings.</p> <p>In addition to the RSPO Internal Audit, Group Internal Audits were conducted by the Internal Audit Department of Sandakan Region, and the Safety & Health Department also conducted Internal Audits. The audit reports were documented and made available during the audit for review by management.</p> <p>Purchasing Procedure issued by the Purchasing Department (Sandakan Region) was updated and approved by the General Manager, Sandakan Region on 3/10/2023. It specifies as follows:</p> <ul style="list-style-type: none">a) Submissions of purchase requisition for medicines are to be made between 8th-10th of every month;b) Urgent purchase orders can be made throughout the month. <p>However, there have been consistent delays in the submission of purchase requisitions for medicines at Moynod 2 Estate Clinic, where workers from Ladang Sabah Palm Oil Mill seek treatment. Details of the delays are as follows:</p> <ul style="list-style-type: none">- October 2023: sent on 13th- November 2023: sent on 15th	
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		<p>- December 2023: sent on 15th</p> <p>The delay in submitting the purchase requisitions have resulted in the non-availability of medicines needed for treating workers. Therefore, a Minor NC # 2448412-202401-N1 was raised against this indicator.</p>	
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor Compliance -</p>	<p>Records of monitoring and actions taken had been maintained for more than 12 months at the mill and estates.</p> <p>Daily Muster chits and briefing records were available at POM and estates.</p> <p>Actual operational and field activities were verified during on-site field inspection at the POM and estates audited.</p> <p>Verified that estates monitoring records on spraying, manuring, and harvesting operations, and mill monitoring records on daily production report (FFB processed/Ramp balance, throughput/starting & stopping time, and boiler monitoring sheet), Daily notification report (machinery status), Daily supervision and walkabouts by Supervisor and Assistant Managers were maintained and available during the assessment at the estates and mill.</p> <p>Reports of top management and government agencies visits also maintained by estates and mill management accordingly.</p> <p>Evident from the Management Review Meeting minutes which is properly maintained that the input from the internal audit findings were discussed as to identify the effectiveness of the implementation of the RSPO P&C requirement.</p> <p>The on-site audit confirmed that the records were satisfactorily maintained.</p>	Complied

Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	<p>(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is documented.</p> <p>- Critical (Major) compliance -</p>	<p>No new methods have been employed or introduced in their operations that could alter the impacts to the environment. The social and environmental impacts in the mill and estates' operations have remained the same. Additionally, there have been no new plantings carried out at each estate of the UoC. Therefore, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is not applicable.</p> <p>Nevertheless, each operating unit has conducted its social impact assessments (SIA) and Environmental Aspect and Impacts Assessment (EAIA). Details of the SIA and EAIA are contained in Indicator 3.4.2 below.</p>	Complied
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p> <p>- Minor Compliance -</p>	<p>It was verified that each operating unit conducted its own Social Impact Assessment (SIA) and monitoring plans with the participation of affected stakeholders. These assessments were conducted in a participatory manner during external stakeholder meetings held on 04/01/2024. These meetings were attended by government agencies, contractors, suppliers, HUMANA, CLC, nearby estates, and service providers, among others.</p> <p>Similar participatory discussions were held during internal stakeholder meetings attended by various personnel, including clerks, estate and mill supervisors, security personnel, weighbridge operators, effluent operators, process operators, mandores, workshop workers, and representatives from groups such as Women Empowerment Committees and Joint Consultative Committees. The internal stakeholder meetings were held on 17/10/2023 at Sg Sapi Estate, on 13/10/2023 at Ladang Sabah</p>	Complied

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		<p>POM, on 25/10/2023 at Bimbingan 1 Estate, on 18/10/2023 at Terusan Baru Estate, and on 17/10/2023 at Laukin Estate.</p> <p>Further evidence of participatory discussion with internal and external stakeholders could be seen in meeting minutes, feedback forms (<i>Borang Penilaian Impak Sosial</i>), stakeholder attendance sheets, and pictures. Based on the evidence, it was confirmed that social management and monitoring plans were developed with the participation of affected stakeholders.</p> <p>The mill established Environmental Impact Assessment (EIA) procedures documented in the Ladang Sabah Palm Oil Mill Environmental Aspect and Impact Identification (LSPOM – EIA). All significant impacts were determined, and mitigation plans were developed accordingly. The EIA was reviewed on 05/01/2024, with no major changes recorded except for the forthcoming commissioning of ESP at the Boiler House in Feb 2024. The EIA covers various operations and activities, including reception, sterilization, clarification, product storage, effluent management, boiler operations, and workshop activities.</p> <p>Similarly, each estate had Environmental Aspect and Impact (EAI) assessments available for each activity, reviewed on 05/01/2024. These assessments covered activities such as construction, power station operations, harvesting, fertilization, replanting, and waste management. Environmental Management Plans for 2023/24 were established at each estate, identifying mitigation plans for negative impacts, timelines, and personnel in charge.</p> <p>Regular reviews of identified aspects and impacts were conducted by the mill and estates, with continuous implementation of annual programs established as part of individual Pollution Prevention Plans. Managers and Assistant Managers of the mill and estates</p>	
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		<p>were designated as the Persons in Charge (PIC) for these programs, which encompassed operational, environmental, and social enhancements.</p> <p>The establishment of the Environmental Management Plan 2023/24 was the result of discussions and issues addressed during various sessions, including Joint Consultative Committee meetings held six times a year, internal stakeholder meetings, Women Empowerment Committee meetings held twice a year, external stakeholder consultation meetings, and management meetings focusing on social and environmental issues.</p>	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The monitoring of both Social and Environmental Impact Assessment, Management Action Plan, and Continuous Improvement Plan 2023/24 activities involved discussions with various parties, as detailed in section 3.4.3 above. This included gathering information on issues, management plans, Persons in Charge (PIC), and time frames.</p> <p>The social management and monitoring plans for all units have been regularly reviewed and updated in a participatory manner, involving both internal and external stakeholders as described in Indicator 3.4.2 above. These reviews and updates occur annually, as evidenced by the Social Impact Assessment (SIA) documents. Samples taken from Laukin, Sg Sapi, and Terusan Estate show updates conducted on 2/1/2024, 6/1/2024, and 8/1/2024, respectively.</p> <p>These activities involved discussions with estate management, document examination, on-site observations, and stakeholder interviews adjacent to conversion areas. The assessments covered various aspects, including boundary control, water resources, river protection, soil erosion, sedimentation of silt, replanting program planning, protection of sensitive areas, waste management (oil,</p>	Non-compliance

		<p>toxic soil, biomass), and air quality control. Feedback was also obtained through questionnaires distributed to stakeholders, supplementing the information gathered during meetings.</p> <p>At Sungai Sapi Estate, Laukin Estate, Bimbingan 1 Estate, and Terusan Baru Estate, one of the items identified in the Management Plan of Potential Social aspects and Impacts is that workers are to register their children during passport regularisation programmes. However, it was found that this is yet to be fully implemented. Thus, a Major NC #2448412-202401-M2 was raised against this indicator.</p>	
Criterion 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.</p> <p>- Minor Compliance -</p>	<p>Ladang Sabah Palm Oil Mill and its supply base were able to demonstrate that employment procedures for recruitment, selection, hiring promotion, retirement and termination were documented. This was available under document titled SOP Employment Procedures for Workers (Recruitment Selection and Hiring). The SOP was briefed to the workers and their contractors during stakeholder meeting, and during briefings. Sampled were the briefings done at Sg Sapi Estate (17/10/2023), Ladang Sabah POM (13/10/2023), Bimbingan 1 Estate (25/10/2023), Terusan Baru Estate (18/10/2023) and Laukin Estate (17/10/2023).</p>	Complied
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p>	<p>Sighted during the audit were job application forms, relevant qualifications and certificates, job interview, records of medical check-up, and the issuance of letter of job offer. There was also evidence of medical examination, certificate of fitness for new recruitments, signing of employment contracts, and record of induction training attended.</p>	Complied

		Based on the workers' personal files, evidence was available that the employment procedures for local and migrant workers are being implemented, and records of employment maintained.	
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p><u>Ladang Sabah POM:</u></p> <p>The risk of all operation has been assessed and documented in the HIRARC under document entitled Hazard Protection and Control Measures – HIRARC Form. Latest HIRARC updated on all mill operation activities, dated 10/01/2024 includes relevant mill activities such as Water Treatment Plant, Sterilizer Operation, Weighbridge, Loading Ramp Bay, Workshop and Boiler Station. Review the HIRARC table includes Hazard Identification (Work Activity, Hazard and Effect), Risk Analysis (Existing Risk Control, Risk Rating) and Risk Control (Recommended Control Measures and Person In-charge). Significant hazards determined and documented include noise exposure, pesticides/ chemicals, accident, fire, fuel spillage, working at heights, working in enclosed space, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. and "Permit to Work System" for the mill.</p> <p>Latest Chemical Hazardous Risk Assessment (CHRA) has been conducted by DAB Sdn Bhd dated 27 December 2022. Report of the CHRA is provided for verification during the audit (Report No: HQ/11/ASS/00/298). The assessment has been conducted by competent person with DOSH Registration No: HQ/11/ASS/00/298. Among recommendation in the CHRA is to conducted medical surveillance, chemical exposure monitoring and biological monitoring to the workers exposed to chemical hazards such as Manganese and Hexane. Medical surveillance was conducted on 14/08/2023 by Occupational Health Doctor (DOSH</p>	Complied

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		<p>Reg. No.: HQ/19/DOC/00/00399). The results of medical surveillance have been acknowledged by the workers and all workers undergo medical surveillance is fit to continue their work without any abnormal results. The results have been verified in the document entitled Summary Report Medical Surveillance for August. In addition, site visit at various workstation including laboratory and workshop found that the workers conducted the work related to chemical were worn appropriate PPE as recommended in the CHRA.</p> <p>For chemical exposure monitoring, it was found that the assessment was conducted on 14/02/2023 by Hygiene Technician 1 (DOSH Registration No. HQ/18/JHI/00/00016). Local Exhaust Ventilation monitoring was done on 15/02/2023 as verified in the Examination, Inspection and Testing of Local Exhaust Ventilation System Report (Report No.: IHT (ii)/2023/0206/LSPOM). Sighted the mill have implemented recommendation in the report and this has been verified through document entitled 'List of Checklist Exhaust Ventilation System' where includes inspection and monitoring to hood, ducting system and fan.</p> <p>Besides that, Noise Risk Assessment was conducted on 30/10/2020 and 02/11/2020 by competent person (Reg. No.: HQ/18/PEB/00/00024) with report reference no.: DABOH/1120/062). Site verification at the mill workstation found that recommendation from the assessment were implemented such as fixing signage hearing protection zone at the noise area and noise mapping were made available in the mill process station. Training for Hearing Conservation Programme was conducted on 05/04/2023 as verified in the training record which consists of attendance, photos and material of training.</p> <p>In addition, there is an Audiometric Testing Programme conducted to all workers stationed at high pitch area such as oil extraction</p>	
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	<p>station, kernel plant, press station, boiler plant, engine room and water treatment. Latest programme conducted 07 August 2023 resulted in out of 104 workers inspected, 5 of them declared as having abnormal audiogram and 2 of them having standard threshold shift. 07 total workers which consists of workers having standard threshold shift and abnormal audiogram were recommended by OHD to be repeat the test within 3 months after received the report. Following to this, the company has sent the workers to repeat the test on 14/11/2023 as verified in the Audiometric Test Summary Report Retest for November. 02 of the workers who undergo retest for audiometric test in 14/11/2023 were found need to do abnormal audiogram as recommended in the retest report. Management have sent the workers to do abnormal audiogram on 05/01/2024 and result still pending as to the date of audit.</p> <p><u>Estates:</u></p> <p>The risk of all operation has been assessed and documented at all visited estates (i.e., Sungai Sapi Estate, Bimbingan 1 Estate and Laukin Estate).</p> <p>Laukin Estate</p> <p>HIRARC was assessed and documented for all estates operations in document entitled 'Hazard Protection and Control Measure – HIRARC Form' updated in 14/12/2023, 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, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc.</p>	
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		<p>Site visit was conducted at genset, grasscutter, EFB mulching, grass cutting and power barrow activities and observed that the workers involved were worn and provided proper PPE as per recommended in the HIRARC.</p> <p>Chemical Health Risk Assessment (CHRA) was conducted on 25/01/2023 by competent person with DOSH registration number HQ/13/DOC/00/315. The assessment was conducted at the work unit of Sprayer Operator, Manuring Operator, Workshop Operator, Store Operator, Process Operator, and Genset Operator. Observed during site visit at workstation and estate activities found that recommendation in CHRA were implemented such as medical surveillance, PPE usage, emergency response plan (ERP), first aid kit, biological monitoring, etc.</p> <p>Initial Noise Risk Assessment (NRA) was conducted on 09/11/2020 with report no. DABOH/1120/065. In addition, there is another NRA report, Additional Noise Risk Assessment (NRA) which was conducted on 25 and 26/11/2022 with report no. DABOH/1122/195. All NRA were conducted by competent person with DOSH registration number HQ/18/PEB/00/00024. From the report, it was found that the activity assessed in the assessment were farm tractor, palm cutter, backhoe, power barrow and genset. The management has taken necessary actions based on the recommendations from the assessor in the NRA report i.e., audiometric test, PHP usage, hearing protection zone signage, training, etc.</p> <p>Audiometric Testing Programme conducted to the workers involved in activities exposed to the noise as recommended in the NRA. Audiometric testing programme conducted 17/03/2023 and 23/11/2023 resulted in out of 26 workers inspected, 1 of them declared as having abnormal audiogram. Following to this, the estate has sent the workers to repeat the test on 12/07/2023 as</p>	
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		<p>verified in the Audiometric Test Summary Report and the assessor recommend undergoing annual audiometric program, training and provided PHP. Training for personal hearing protection (PHP) was conducted during SOP training for the respective workers involved in the work or workstation exposed to the noise as stated in the NRA report. For example, SOP Generator Training that was conducted 08/11/2023.</p> <p>Bimbingan 1 Estate</p> <p>HIRARC was assessed and documented in document entitled 'Hazard Protection and Control Measure – HIRARC Form' updated in 14/12/2023. There were risks identified as significant and control measures determined to mitigate the risks. Significant hazards determined and documented include noise exposure, chemicals/pesticides exposure, accident, fire. It also found procedures and actions implemented to mitigate the hazards. Sampled HIRARC of spraying, ramp, workshop and replanting activities were verified and found it satisfactorily assessed and mitigation measures identified are effectively implemented by the management as observed during site visit.</p> <p>Chemical Health Risk Assessment (CHRA) was conducted on 04/07/2023 by competent person with DOSH registration number HQ/11/ASS/00/298-2022/260. The assessment was conducted at the work unit of Sprayer Operator, Manuring Operator, Workshop Operator, Store Operator, Process Operator, and Genset Operator. Observed during site visit at workstation and estate activities found that recommendation in CHRA were satisfactorily implemented.</p> <p>Initial Noise Risk Assessment (NRA) was conducted on 11/11/2020 with report no. DABOH/1120/063. In addition, there is another NRA report, Additional Noise Risk Assessment (NRA); Report No.: DABOH/0722/173 which was conducted on 23 and 24/07/2022 with report no. DABOH/1122/195. All NRA were conducted by</p>	
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		<p>competent person with DOSH registration number HQ/18/PEB/00/00024. In the report, it was found that the activity assessed in the assessment were farm tractor, palm cutter, backhoe, power barrow and genset. Estate management have taken steps to reduce the noise levels by reducing the exposure time to high noise and mandatory use of ear plugs and ear mufflers and displayed warning signages at high noise levels area. Observed during site visit, found that the workers who exposed to the noise were used appropriate PPE as recommended in the NRA report. Training for personal hearing protection (PHP) was conducted in 10/03/2023 and 21/07/2023.</p> <p>As per recommended in the NRA report, audiometric test was conducted on 23/02/2023 and 23/11/2023. Sighted Audiometric Test Summary Report which was conducted by competent person with DOSH registration no. HQ/19/DOC/00/00399. Out of 18 workers inspected, 5 of them declared as having abnormal audiogram. Following to this, the estate has sent the workers to repeat the test on 12/07/2023 and 12/08/2023 as verified in the Summary Report Medical Checkup for Abnormal Audiogram and the assessor recommend undergoing annual audiometric program, training and provided PHP.</p> <p>Sungai Sapi Estate</p> <p>HIRARC was assessed and documented for all estates operations in document entitled 'Hazard Protection and Control Measure – HIRARC Form' updated in 20/12/2023. Site visit at harvesting and slashing activities were found that mitigation plan control measure includes in the HIRARC were implemented accordingly.</p> <p>Latest Chemical Hazardous Risk Assessment (CHRA) has been conducted by DAB Sdn Bhd dated 06 January 2022. Report of the CHRA is provided for verification during the audit (Report No: HQ/11/ASS/00/298-2022/264). The assessment has been</p>	
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		<p>conducted by competent person with DOSH Registration No: HQ/11/ASS/00/298. In addition, site visit at various workstation including chemical store, fertilizer store, chemical mixing area and workshop found that the workers conducted the work related to chemical were worn appropriate PPE as recommended in the CHRA.</p> <p>Besides that, Noise Risk Assessment was conducted on 09/11/2020 and 25-26/07/2022 by competent person (DOSH Reg. No.: HQ/18/PEB/00/00024). Site verification at the estate workstation found that recommendation from the assessment were implemented such as fixing signage hearing protection zone at the noise area and the workers worn personal hearing protection (PHP).</p> <p>Reflecting to the above, there is an Audiometric Testing Programme conducted to all workers exposed to noise for the tractor driver, power barrow operator, palm cutter operator and grass cutter operator. Latest programme conducted 17 March 2023 resulted in out of 13 workers inspected, 3 of them declared as having abnormal audiogram. 3 total workers which having abnormal audiogram were recommended by OHD to be repeat the test. Following to this, the estates has sent the workers to repeat the test on 12/07/2023 as verified in the Summary Medical Checkup for Abnormal Audiogram in July. No workers with abnormal audiogram result after the retest.</p> <p>Terusan Baru Estate</p> <p>HIRARC was assessed and documented for all estates operations in document entitled 'Hazard Protection and Control Measure – HIRARC Form' updated on 03/01/2024. Site visit at harvesting and slashing activities were found that mitigation plan control measure includes in the HIRARC were implemented accordingly.</p>	
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		<p>Latest Chemical Hazardous Risk Assessment (CHRA) has been conducted by DAB Sdn Bhd dated 06 January 2022. Report of the CHRA is provided for verification during the audit (Report No: HQ/11/ASS/00/298-2019/199). The assessment has been conducted by competent person with DOSH Registration No: HQ/10/DOC/00/167. In addition, site visit at various workstation including chemical store, fertilizer store, chemical mixing area and workshop found that the workers conducted the work related to chemical were worn appropriate PPE as recommended in the CHRA. Additional CHRA was conducted by HQ/10/DOC/00/167 on 25/01/2023. Report (Ref. No. HQ/11/ASS/00/298-2022/266) assessed on Sprayer Operator, Manuring Operator, Store Operator, Workshop Operator, Genset Operator, Process Operator, Nursery Operator, P&D Operator, and Disinfectant Operator.</p> <p>Besides that, Noise Risk Assessment was conducted on 06/11/2020 by competent person (DOSH Reg. No.: HQ/18/PEB/00/00024). Additional NRA was conducted by HQ/18/PEB/00/00024 on 25-26 of Nov 2022. Report (Ref. No. DABOH/1122/194) assessed crawler operator. Site verification at the estate workstation found that recommendation from the assessment were implemented such as fixing signage hearing protection zone at the noise area and the workers worn personal hearing protection (PHP).</p> <p>Reflecting to the above, there is an Audiometric Testing Programme conducted to all workers exposed to noise for the tractor driver, power barrow operator, palm cutter operator and grass cutter operator. 7 workers conducted by HQ/19/DOC/00/00399 on 04/03/2023. 4 workers having normal hearing and 3 workers with abnormal audiogram (examined by the OHD on 12/07/2023 – all of them are categorized as Conductive Hearing Loss; thus, the recommendation are continue annual audiometry, training and education, and provision of PHP), with no</p>	
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		worker with Standard Threshold Shift. 3 workers conducted by HQ/19/DOC/00/00399 on 14/09/2023. 3 workers having normal hearing and no worker with abnormal audiogram with no worker with Standard Threshold Shift. 13 workers conducted by HQ/19/DOC/00/00399 on 23/11/2023. 13 workers having normal hearing and no worker with abnormal audiogram with no worker with Standard Threshold Shift.	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Occupational Safety, Health and Hygiene Policy (Ref: IOIPD-PL-OSH-003) dated April 2019 has been established by the company, signed by Plantation Director. Review the policy established, the management has committed to ensure and comply the following, among others:</p> <ul style="list-style-type: none"> • Complying to all relevant safety and health laws, regulations and statutory requirements • Assessing all health and safety risks related to work activities. • Ensuring that all employees and third parties are wearing proper personal protective equipment (PPE) when doing work in the estates, mills, laboratories, stores, etc. <p>The policy has been communicated to all workers and stakeholders by displaying in the office, during muster briefing and stakeholders meeting. Site verification confirms that the safety and health policy has been implemented throughout the mill and estate activities.</p> <p>Briefing of the policy to the workers was conducted on 12/04/2023 at Ladang Sabah POM, on 15/06/2023 at Sungai Sapi Estate, on 28/11/2023 at Bimbingan 1 Estate and 08/03/2023 at Laukin Estate, as verified in the muster briefing record.</p> <p>In addition, there is an OSH plan in the Section 2.0 of document entitled Safety Management Plan, prepared by HSE Officer in December 2023 with the date of next review in December 2024.</p>	Complied

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		<p>Among of the plan are as follows:</p> <ul style="list-style-type: none">- Emergency treatment of illness- Reporting injuries- Medical checkup- Medical surveillance- Noise risk assessment- Safety inspection <p>Based on documentation review and site verification, it was found that all visited estates has implemented the OSH plan established.</p>																								
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.																										
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>The annual training program 2023/24 has been established and significantly covers all aspects of the RSPO requirements. There were also additional subjects including the estate operating procedures, parameters, vehicles maintenance etc. The training program also specified the target group of employees to be trained under the allocated subjects. The program mainly covers both requirement of the estates and mill in the CU. The subjects for the training are issued and assisted by the SPO personnel. The topics included in the annual training program among others as follows;</p> <table><tr><th rowspan="2"></th><th rowspan="2">(Estate/Mill) subject</th><th colspan="3">schedule</th></tr><tr><th>1-4</th><th>5-9</th><th>9-12</th></tr><tr><td>1</td><td>Requirement RSPO MSPO / Policy</td><td>/</td><td>-</td><td>/</td></tr><tr><td>2</td><td>ESH objective, target & program</td><td>/</td><td>-</td><td>-</td></tr><tr><td>3</td><td>New FW – Induction Program</td><td>/</td><td>/</td><td>/</td></tr></table>		(Estate/Mill) subject	schedule			1-4	5-9	9-12	1	Requirement RSPO MSPO / Policy	/	-	/	2	ESH objective, target & program	/	-	-	3	New FW – Induction Program	/	/	/	Complied
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3	New FW – Induction Program	/	/	/																						

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		4	Duties of field /Mill staff	/	-	-
		5	ESH role & function	/	-	-
		6	Competency, training & awareness	/	-	-
		7	ERP procedure and evacuation	-	/	-
		8	Legal & other requirement	-	/	-
		9	Permit - work / tools equipment	/	-	-
		10	HIRARC & EAI	-	/	-
		11	Non-Conformity C/preventive action	-	/	-
		12	Complaint & grievance procedure	-	/	-
		13	SOP & ECP for individual procedure	-	/	-
		14	PPE adherence	/	/	/
		15	Scheduled waste management	/	-	/
		16	Supplier selection & evaluation	-	/	-
		17	Estates practices SOP	/	/	/
		18	SDS understanding	/	/	-
		19	Riparian Zone Management	/	-	-
		20	Sexual Harassment	-	/	/
		21	Safe driving technique	-	/	-
		22	Accident investigation technique	-	-	-
		23	Hearing Conservation	/	-	/
		24	Biogas Management	/	/	/
		25	Induction Program	/	/	/

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		26	First Aid / ERP	/		
3.7.2	Records of training are maintained. - Minor Compliance -	Training was provided during musters and also in session held in the estate community hall. The following training made for the employees were recorded as follows. Subjects were mainly related to Policies, ESH, SOP, and pesticide handling etc.				Complied
			Estate - Subject	Sg Sapi	B/bingan1	Laukin
		1	CPR/ERP procedure	02/11/23	06/12/23	21/02/23
		2	House hygiene / zero burning	03/03/23	28/12/23	22/03/23
		3	Company Policies	25/05/23	08/03/23	03/01/23
		4	FFB Grading Guidelines	04/04/23	01/06/23	10/02/23
		5	Recycling Environment	04/01/23	26/09/23	14/02/23
		6	RSPO / MSPO awareness	09/12/23	30/10/23	05/01/23
		7	Fertilizer - calibration	23/03/23	21/02/23	12/05/23
		8	Buffer Region maintenance	18/10/23	18/12/23	10/03/23
		9	Oil trap- maintenance	14/01/23	04/09/23	11/04/23
		10	Sch Waste inventory /disposal	22/07/23	09/12/23	23/02/23
		11	Triple rinsing – guidelines	04/01/23	21/02/23	12/01/23
		12	Pay Slip Employment Contract	15/12/23	02/12/23	19/12/23
		13	Fertilizer application - Riparian	08/03/23	14/04/23	09/01/23
		14	Rat baiting - SOP	08/04/23	14/11/23	17/02/23
		15	Harvesting FFB - Ripeness	20/04/23	10/04/23	25/01/23
		16	Harvesting FFB – Check roll	04/02/23	08/03/23	06/03/23

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		17	PPE adherence/ Safety SOP	29/04/23	06/08/23	17/07/23	
		18	Pesticide's handling - SOP	19/07/23	06/01/23	05/05/23	
		19	Harvesting SOP - Mechanized	04/03/23	22/09/23	07/08/23	
		20	Noise Risk/Workshop Activities	23/03/23	10/03/23	11/04/23	
		21	Tractor / Vehicles safe driving	06/05/23	27/01/23	17/01/23	
		22	Lorry drivers safe driving	11/02/23	15/04/23	19/04/23	
		23	Spraying guidelines	15/04/23	22/02/23	05/01/23	
		24	Policies - RSPO & MSPO	13/04/23	17/10/23	17/11/23	
		25	Fire - ERP - Zero Burning	26/06/23	14/03/23	09/08/23	
		26	IPM management	18/05/23	23/03/23	14/06/23	
		27	RTE /HCV /Buffer Region	02/03/23	18/12/23	04/10/23	
		28	Work ethics & conduct/Gender	15/04/23	10/01/23	09/06/23	
		29	Basic Life Support/First Aid	05/10/23	13/04/23	08/03/23	
		30	First Aid Management - PPE	02/02/23	24/03/23	21/06/23	
		31	W/bridge / Office Operations	24/03/23	06/09/23	27/12/23	
		32	Complaint Procedure	29/05/23	01/12/23	16/10/23	
		33	Sexual Harassment / Channel	29/05/23	06/04/23	08/06/23	
		34	Landfill Management / SOP	03/03/23	22/12/23	12/01/23	
		35	WTP / Chemical Management	21/01/23	08/02/23	28/03/23	
		36	Working at height SOP	12/01/23	29/05/23	23/06/23	
		37	Induction Program	15/12/23	14/12/23	03/01/23	
		38	Store Management	07/01/23	20/12/23	10/05/23	

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39	Workshop Operations	12/01/23	30/03/23	12/07/23
	40 Traceability / SCCS	19/04/23	14/12/23	27/12/23
	Estate - Subject	Terusan Baru Estate	Ladang Sabah POM	
1	CPR/ERP procedure	28/10/23	15/06/23	
2	Compound hygiene & disease	09/06/23	13/01/23	
3	Company Policies	01/03/23	02/11/23	
4	FFB Grading Guidelines	03/06/23	17/02/23	
5	Recycling Environment - Fire	28/10/23	24/05/23	
6	RSPO / MSPO awareness	04/01/23	30/10/23	
7	Fertilizer - calibration	30/03/23	-	
8	Buffer Region maintenance	17/04/23	16/12/23	
9	Oil trap- maintenance	22/06/23	11/04/23	
10	Sch Waste inventory /disposal	27/09/23	09/04/23	
11	Triple rinsing – guidelines	10/01/23	29/04/23	
12	Pay Slip Employment Contract	16/11/23	16/01/23	
13	Fertilizer application - Riparian	18/04/23	-	
14	Rat baiting - SOP	14/02/23	-	
15	FFB Reception	10/07/23	04/04/23	
16	Harvesting FFB – Check roll	05/05/23	-	
17	Electrical Management System	07/09/23	08/03/23	

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		18	PPE adherence	01/01/23	20/01/23	
		19	Chemical handling - SOP	26/05/23	16/03/23	
		20	Harvesting SOP - MB	06/04/23	-	
		21	Noise Risk/Workshop Activities	24/05/23	24/01/23	
		22	Tractor / Vehicles safe driving	02/02/23	29/03/23	
		23	Lorry / Machine safe driving	09/03/23	11/01/24	
		24	Spraying guidelines	15/02/23	04/01/23	
		25	Policies - RSPO & MSPO	17/01/23	04/12/23	
		26	SOP Field / Process Station	10/07/23	16/02/23	
		27	Fire - ERP - Zero Burning	21/12/23	04/05/23	
		28	IPM management	22/02/23	-	
		29	RTE /HCV /Buffer Region	16/11/23	16/12/23	
		30	Work ethics & conduct/Gender	16/05/23	19/08/23	
		31	Basic Life Support/First Aid	02/05/23	10/08/23	
		32	First Aid Management - PPE	24/10/23	24/03/23	
		33	W/bridge Operations - Gen Set	03/04/23	05/04/23	
		34	Complaint Procedure	22/03/23	02/11/23	
		35	Sexual Harassment / Channel	11/05/23	27/05/23	
		36	Landfill Management / SOP	16/03/23	15/06/23	
		37	WTP / Chemical Management	12/09/23	18/03/23	
		38	Working at height SOP	22/06/23	04/04/23	
		39	Induction Program	03/07/23	11/02/23	

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		<table> <tr> <td>40</td><td>Security Management</td><td>28/09/23</td><td>03/01/23</td></tr> <tr> <td>41</td><td>Traceability / SCCS</td><td>20/11/23</td><td>28/01/23</td></tr> <tr> <td>42</td><td>LOTO Guidelines</td><td>-</td><td>02/03/23</td></tr> <tr> <td>43</td><td>Laboratory Operations</td><td>-</td><td>28/03/23</td></tr> <tr> <td>44</td><td>CPO/ CPK Despatches</td><td>-</td><td>13/04/23</td></tr> <tr> <td>45</td><td>Biogas Operations</td><td>-</td><td>03/05/23</td></tr> </table>	40	Security Management	28/09/23	03/01/23	41	Traceability / SCCS	20/11/23	28/01/23	42	LOTO Guidelines	-	02/03/23	43	Laboratory Operations	-	28/03/23	44	CPO/ CPK Despatches	-	13/04/23	45	Biogas Operations	-	03/05/23	
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45	Biogas Operations	-	03/05/23																								
3.7.3	<p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor Compliance -</p>	<p>Ladang Sabah POM Annual Training Programme 2023 was established in Jan 2023 by Safety, Health and Sustainability Coordinator (SHSC), and verified by the Mill Manager. The programme includes the training for RSPO SCCS which was planned in stages.</p> <p>The POM management is ensuring that all personnel engaged in the implementation and maintenance of the RSPO SCCS are competent with relevant training, skill, and experience by conducting training namely RSPO Supply Chain Certification Standard Training, conducted on 18/12/2023.</p> <p>During interviews with one of the assistant managers, weighbridge clerks, PK Transporter and CPO Transporter representative confirmed that they understood the RSPO Supply Chain, which reflected the training was effectively conducted.</p> <p>The records for RSPO SCCS Trainings that has been conducted, such as training attendance record, training effectiveness record, training materials and individual training evaluation records were retained properly.</p>	Complied																								
<p>Criterion 3.8: Supply chain requirement for mills</p> <p>(note: All supply chain requirements are considered as Critical (C). However, it will not contribute to suspension if there is more than 5 non-compliance within a principle)</p>																											

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3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, the Ladang Sabah POM continues to apply the Identity Preserved (IP) module.</p>	Complied
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply</p>	Not Applicable

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		<p>Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the POM is recorded and submitted by the POM. The data is verified during the current audit.</p> <p>This figure represents the total volume of RSPO-certified palm oil products (CPO and PK) that the RSPO-certified POM is allowed to deliver in a year.</p> <p>The actual tonnage produced has been recorded in each annual audit report.</p> <p><i>See also Table 10. Summary of Certified Tonnage (MT)</i></p>	Complied
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	<p>The POM meets all registration and reporting requirements for the appropriate supply chain through the RSPO Supply Chain managing organization (RSPO IT platform or book and claim).</p> <p>Marketing Department will make the necessary transaction of RSPO certified CPO and PK in the RSPO IT Platform. During the audit, verified that all the transactions from the mill (CSPO/CSPK) were announce accordingly.</p> <p>IOI Corporation Berhad held RSPO membership number: 2-0002-04-000-00</p> <p>The POM has registered in RSPO PalmTrace as follows:</p> <ul style="list-style-type: none"> • License ID: CB147363 (Active) 	Complied

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		<ul style="list-style-type: none"> Member Name: Ladang Sabah Sdn Bhd - Ladang Sabah Palm Oil Mill Member ID: RSPO_PO1000000541 Type of Business: Oil mill 	
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ol style="list-style-type: none"> Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>The Standard Operating Procedure (SOP) for Supply Chain at Ladang Sabah POM is documented as RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) (RSPOSC/ SOP/IP/3, Rev. No. 11, dated 01-Nov-2023). This SOP encompasses a range of aspects, including responsibilities, reception of raw materials, processing, and storage of certified and non-certified Fresh Fruit Bunches (FFBs), mill dispatch procedures, record-keeping and retention, training, claims, overproduction, handling complaints, and addressing non-conforming products.</p> <p>Ladang Sabah POM has diligently maintained up-to-date records in accordance with the requirements of RSPO Principles and Criteria 2018 (MY-NI 2019) under Supply Chain Requirements for Mills. During the audit, sampled records were reviewed, focusing on Indicator 3.8.7, 3.8.8, and 3.8.12, to ensure compliance.</p> <p>The SOP clearly outlines that all relevant personnel must undergo training on the RSPO Supply Chain system and its implementation at least once a year. Records of the RSPO SCCS training for the year 2023 were available and presented during the audit. The management conducted various training sessions related to the supply chain for all personnel involved in the implementation and maintenance of the RSPO SCCS, including contractors. Interviews conducted with the weighbridge operator confirmed her understanding of the palm oil mill's supply chain processes.</p>	Complied

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		Under the "Responsibilities" section of the SOP, it is explicitly stated that the Mill Manager holds overall responsibility and authority for the implementation of the procedure, compliance with requirements, and adherence to all applicable supply chain standards. The SOP also allows for the assignment of specific duties and responsibilities to employees for the implementation of the supply chain system. Furthermore, the management has established an RSPO SCCS Management System Committee, updated on 13/01/2024, to ensure the effective implementation of the Supply Chain Certification Standard (SCCS). The appointment letters issued by the Mill Manager to each committee member clearly define their roles and responsibilities within the RSPO SCCS Management System Committee. Through interviews with the Mill Manager and other committee members, their awareness and understanding of the established procedure were demonstrated.	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:</p> <p>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>The Standard Operating Procedure (SOP) for Internal Audit (RSPOSC/SOP/IA/1, Rev: 03, dated 31/07/2023) clearly outlines the requirement for conducting internal audits related to the RSPO Supply Chain Certification Standard's requirements and the RSPO Rules on Market Communications & Claims.</p> <p>On 14/11/2023, the internal audit was conducted by one internal auditor from the SPO Team of the Sandakan Region. The audit resulted in two non-conformities identified (which were closed adequately by the mill management). The mill maintains proper records and reports of the internal audit.</p> <p>During the Management Review Meeting, as evidenced by the minutes, the input from the internal audit findings was discussed to assess the effectiveness of implementing the RSPO SCCS</p>	Complied

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		<p>requirements. It was verified that the internal audit was effectively implemented and maintained at the Ladang Sabah POM.</p> <p>The Management Review Meeting for RSPO SCCS took place on 23-Dec-2022, chaired by the Mill Manager, and attended by key personnel responsible for RSPO SCCS implementation, including Assistant Mill Managers, Sustainability In-Charge, security personnel, and weighbridge operators. The meeting covered various topics such as the Result of the Internal Audit, Performance Review of the Mill and Estates, Customer Feedback, Continuous Improvement Aspects of the Mill and Estates, Resource Needs and Training, Discussion on Previous Management Review Meeting Issues, Roundtable Assessment of Additional Issues, Discussion on the Action Plan, and Other Matters. Among the issues highlighted during the meeting is the implementation of the RSPO Rules on Market Communications and Claims (approved by the Board of Governors 3 October 2022) which brings to the SOP: RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) (RSPOSC/ SOP/IP/3, Rev. No. 11, dated 01-Nov-2023). Respective personnel were noted for follow-up actions as required. The minutes of the meeting were available for verification. Overall, the Management Review Meeting was found to be effectively implemented and maintained at Ladang Sabah POM.</p>	
3.8.7	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or</p>	Complied

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		<p>smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>The Daily Production Report showed traceable figures of certified products from certified raw material sources. All incoming certified raw material is recorded on a daily, monthly, and annual basis.</p> <p>Incoming raw material indicating name and address of the product origin, name, and address of the receiver; ticket number, delivery order no.; contract no.; date; quantity; transporter; type of product; and RSPO certificate number.</p> <p>The documented procedure above specified the mechanism to notify CB in case of any projected overproduction of certified tonnage. Verification on-site confirmed that the relevant person-in-charge of supply chain aware of this procedure.</p> <p>When FFB delivered to the mill from the estates, the transporters presented Delivery Note (DN) to the mill weighbridge clerk in order the FFB to be received by the mill. e.g., of information available in the DN is as follows:</p> <ul style="list-style-type: none"> • Sungai Sapi Estate: D/N No. 06020, dated 30/12/2023; Estate W/B Ticket No. S003670, dated 30/12/2023; Mill W/B Ticket No. FB 23019065, dated 30/12/2023; Net weight 13,610 kg • Bimbingan 2 Estate: D/N No. 00846, dated 31/10/2023; Estate W/B Ticket No. S0017676, dated 31/10/2023; Mill W/B Ticket No. FB 23015805, dated 31/10/2023; Net weight 13,120 kg • Labuk Estate: D/N No. 26255, dated 25/11/2023; Estate W/B Ticket No. S047293, dated 25/11/2023; Mill W/B Ticket No. FB 23017270, dated 25/11/2023; Net weight 9,630 kg • Moynod Estate: D/N No. 27144, dated 30/11/2023; Estate W/B Ticket No. -, dated -; Mill W/B Ticket No. FB 23017574, dated 30/11/2023; Net weight 12,940 kg 	
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		<ul style="list-style-type: none"> • Laukin Estate: D/N No. 09963, dated 30/12/2023; Estate W/B Ticket No. S0013755, dated 30/12/2023; Mill W/B Ticket No. FB 23019052, dated 30/12/2023; Net weight 6,760 kg • Luangmanis Estate: D/N No. 13217, dated 31/10/2023; Estate W/B Ticket No. -, dated -; Mill W/B Ticket No. FB 23015814, dated 31/10/2023; Net weight 7,620 kg • Bimbingan 1 Estate: D/N No. 07445, dated 30/12/2023; Estate W/B Ticket No. 007182, dated 30/12/2023; Mill W/B Ticket No. FB 23019063, dated 30/12/2023; Net weight 10,150 kg • Terusan Baru Estate: D/N No. 16410, dated 30/11/2023; Estate W/B Ticket No. 038001, dated 30/11/2023; Mill W/B Ticket No. FB 23017566, dated 30/11/2023; Net weight 9,150 kg <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025). Sampled as below:</p> <ul style="list-style-type: none"> • Sakilan Estate: D/N No. 27660, dated 16/03/2023; Estate W/B Ticket No. FF 123000110, dated 16/03/2023; Mill W/B Ticket No. FB 23004013, dated 16/03/2023; Net weight 9,810 kg • Linbar 1 Estate: D/N No. 06700, dated 07/03/2023; Estate W/B Ticket No. S023178, dated 07/03/2023; Mill W/B Ticket No. FB 23003288, dated 07/03/2023; Net weight 912,530 kg • Linbar 2 Estate: D/N No. 06642, dated 07/03/2023; Estate W/B Ticket No. S023184, dated 07/03/2023; Mill W/B Ticket No. FB 23003303, dated 07/03/2023; Net weight 10,360 kg 	
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		<p>The mechanism on handling of non-conforming FFB and/or documents are addressed under Clause 12 – Non-conformities Products in the RSPO Supply Chain – Module D – CPO Mills: Identity Preserved (IP), (RSPOSC /SOP/IP/3, Rev. 07, dated 21 Sept 2020). Based on the procedure, where there is contamination of RSPO certified material during receiving, processing, storage and dispatch, the mill shall keep separately from certified oil palm products via segregation at mill ramp (for FFB), or segregation at the mill’s storage tank station (for CPO and PK). However, no nonconforming oil palm products received by the mill since last audit.</p> <p>RSPO Secretariat has approved the Volume of Extension requested by the UoC on 16/01/2024, with details as below:</p> <table><tr><th>Product</th><th>Additional Volume</th><th>New Certified Volume</th></tr><tr><td>FFB</td><td>52,751.00 MT</td><td>282,487.00 MT</td></tr><tr><td>CSPO</td><td>11,330.00 MT</td><td>59,206.98 MT</td></tr><tr><td>CSPK</td><td>2,503.00 MT</td><td>14,701.98 MT</td></tr></table>	Product	Additional Volume	New Certified Volume	FFB	52,751.00 MT	282,487.00 MT	CSPO	11,330.00 MT	59,206.98 MT	CSPK	2,503.00 MT	14,701.98 MT	
Product	Additional Volume	New Certified Volume													
FFB	52,751.00 MT	282,487.00 MT													
CSPO	11,330.00 MT	59,206.98 MT													
CSPK	2,503.00 MT	14,701.98 MT													
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <p>a) The name and address of the buyer;</p> <p>b) The name and address of the seller;</p>	<p>Ladang Sabah POM is entitled to sell CPO, and PK as RSPO certified using IP Module. Between Jan 2023 – Dec 2023, there are sold transactions of RSPO certified CPO and PK. Verified that the mill ensured the required information is available in document form. Sample the sales and goods out documented information as below:</p> <p><u>CSPO:</u></p> <p>a) The name and address of the buyer: IOI Edible Oils Sdn Bhd, Sandakan, Sabah, Malaysia.</p>	Complied												

	<ul style="list-style-type: none"> c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<ul style="list-style-type: none"> b) The name and address of the seller: Ladang Sabah POM, Sandakan, Sabah, Malaysia. c) The loading or shipment / delivery date: 11/11/2023 d) The date on which the documents were issued: 11/11/2023 e) RSPO certificate number: RSPO 687135 f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): CSPO/IP g) The quantity of the products delivered: 40,390 KG h) Any related transport documentation: Mill's Weighbridge Ticket (CP23001037); Mill's MPOB L3 Form (G716696); Sales Contract (C23705/R54684) i) A unique identification number: RSPO PalmTrace (Transaction ID TR-e79220be-1943, dated 10/01/2024 – verified within timeline to announce in the RSPO IT Platform) <p><u>CSPK:</u></p> <ul style="list-style-type: none"> a) The name and address of the buyer: IOI Edible Oils Sdn Bhd, Sandakan, Sabah, Malaysia. b) The name and address of the seller: Ladang Sabah POM, Sandakan, Sabah, Malaysia. c) The loading or shipment / delivery date: 29/11/2023 d) The date on which the documents were issued: 29/11/2023 e) RSPO certificate number: RSPO 687135 f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): CSPK/MB g) The quantity of the products delivered: 36,420 KG 	
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		<p>h) Any related transport documentation: Mill's Weighbridge Ticket (PK23000287); Sales Contract (C23825)</p> <p>i) A unique identification number: RSPO PalmTrace (Transaction ID TR-2cb0d2b5-67a1, dated 22/12/2023 – verified within timeline to announce in the RSPO IT Platform)</p>	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>No outsourced activities were identified at Ladang Sabah POM, except for the engagement of external transporters for the transportation of CPO and PK. The contracted transporters are as follows:</p> <ul style="list-style-type: none"> • Juita Baru Sdn Bhd: Engaged as the CPO & PK transporter. • Syt Perniagaan Piquisyahliajaya: Engaged as the CPO & PK transporter. • Uniharvest Sdn Bhd: Engaged as the PK transporter. <p>All external transporters have entered into a 36-month agreement with the mill, valid from 01-Aug-2022 to 31-Jul-2025. The agreement includes an appendix titled "Additional Requirements for Contractors and Service Providers" (SOP 6.9, Appendix 1.0, Rev. 1A, dated 19-Mar-2020). This appendix includes a clause that reserves the certification body's right to audit the outsourced contractor and outlines the procedures for the outsourced activities shared with the relevant contractor.</p> <p>The POM management has documented a control system with explicit procedures for the outsourced process. This control system and the associated procedures were communicated to the appointed contractor through a briefing session conducted by the mill management at the time of contract signing. Training related to the control system and the associated procedures was</p>	Complied

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		<p>conducted by Sr. Executive of SPO on 18/12/2023 to representative of appointed external transporters.</p> <p>To ensure the absence of RSPO-certified product contamination, inspections were conducted as an additional measure. The inspection records at the AP Post provide evidence of these inspection efforts.</p>	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	The list of contracted parties is maintained by the POM in its established stakeholders list, updated on 12/01/2024. The list contains name of contractors, designated contact persons, contact details (address, phone number, etc.), and type of contracted works done.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	No new contractor used for the physical handling of RSPO certified oil palm products by the audited POM since last audit.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p>	<p>Ladang Sabah POM has diligently maintained up-to-date records in accordance with the RSPO P&C (MY-NI 2019) requirements for Supply Chain Requirements for Mills. Samples of these records were reviewed, specifically referencing 3.8.7, 3.8.8, and 3.8.12.</p> <p>The mill adheres to a minimum record retention period of 2 years, as outlined in the SOP: RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) (RSPOSC/ SOP/IP/3, Rev. No. 11, dated 01-Nov-2023). Furthermore, accounting-related records, such as contracts and invoices, are retained for a minimum of seven years, in compliance with the Annual Accounting report and Stock Inventory requirements. It has been verified that all retained records and reports are in line with relevant legal and regulatory obligations, and they confirm the certified status of raw materials or products in stock.</p>	Complied

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	<p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>Ladang Sabah POM solely processes FFB from its supply base and sister estates owned by its parent company i.e., IOI Corporation Berhad, and no FFB is sourced from out-growers, independent suppliers, or smallholders. The estimated volume provided by the UoC (Unit of Certification) is included in the Public Summary Report. Traceability has been verified through Production Reports spanning the past 12 months, relying on related records such as FFB Delivery Notes, W/B Tickets, FFB & Truck Daily Summaries, Production Reports, CPO & PK Storage Reports, and CPO & PK Delivery Orders.</p> <p>Transaction documents and bookkeeping for CPO and PK are performed on a daily basis, and monthly summary reports detailing FFB receipts, FFB processed, CPO production, PK production, and stock balances are submitted to the Regional Office and Head Office. The two weighbridges at the mill are properly calibrated, with calibration certificates found to be in order. As per the SOP, records are archived and retained for a minimum of 7 years.</p> <p>The mill meticulously keeps records and reconciles all receipts of received FFB and deliveries of RSPO-certified CPO and PK in real-time. These records are housed in the weighbridge office. The material and products movement on real-time basis is recorded in "Month End Production Report" for both CPO and PK. The data is summarised in "CPO/PK Mass Balance Calculation (Internal Process & Output for Financial Year XX/YY)". Among the information available in the format is date, FFB processed, OER, CPO amount (opening, produced and closing) and transferred CPO (mill weight, refinery weight).</p>	
3.8.13	Extraction Rate	The estimated tonnage of CPO and PK for the period from Jan 2023 – Dec 2023 has been verified and reported in this public summary	Complied

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	The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	report (Table 10). This estimate is based on the FFB received and processed by the mill within a 12-month period. The figures provide an indication of the mill's performance and the quality of the FFB over the last 12 months. Additionally, the deduction and conversion ratios for the volumes of CPO and PK delivered from the POM have been accurately calculated and recorded. These ratios are important for determining the yield and efficiency of the processing operations, ensuring that the appropriate amounts of CPO and PK are derived from the FFB. The previous actual OER & KER is also reported in Table 10 of this report.	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	During the interview with the Mill Manager, it was confirmed that the mill follows a practice of announcing the percentage of Oil Extraction Rate (OER) and Kernel Extraction Rate (KER) on a daily basis, provided that processing operations are carried out that day. These announcements are typically made in the morning. Furthermore, on a monthly basis, the mill communicates the average rates for OER and KER to the relevant stakeholders (top management and estate management). This information is shared with parties involved in the supply chain or other relevant parties. The summary report prepared by the Mill Manager provides an overview of these average rates for OER and KER, allowing for monitoring and analysis of the mill's performance over time. Sighted the summary report maintained by the mill management.	Complied
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	Based on the announcement summary, all the registrations were found to be in order. No RSPO volume sold for other scheme. RSPO certified volume only downgraded to conventional CPO/PK. Refer procedure on handling title SOP: RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) (RSPOSC/ SOP/IP/3, Rev. No. 11, dated 01-Nov-2023).	Complied

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		<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, the Ladang Sabah POM continues to apply the Identity Preserved (IP) module.</p>	
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>IOI Corporation Berhad held RSPO membership number: 2-0002-04-000-00. The POM has registered in RSPO PalmTrace as follows:</p> <ul style="list-style-type: none"> • License ID: CB147363 (Active) • Member Name: Ladang Sabah Sdn Bhd - Ladang Sabah Palm Oil Mill • Member ID: RSPO_PO1000000541 • Type of Business: Oil mill <p>The Marketing Department will make the necessary RSPO certified CPO and PK transactions in the RSPO IT Platform. During the audit,</p>	Complied

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		<p>verified that all the transactions from the mill (CSPO/CSPK) were announced accordingly.</p> <p>The volume for RSPO certified products is monitored through the Continuous Account System and Palm Trace transaction. Records for the transactions made from the POM as sold to the next owner. During audit conducted, verified that all the transactions from the mill (CSPO/ CSPK) were announce accordingly. Sighted Shipping Announcement as below:</p> <ul style="list-style-type: none">• RSPO PalmTrace Transaction ID: TR-e79220be-1943; delivery on 11/11/2023 and announced on 10/01/2024 – verified within timeline to announce in the RSPO IT Platform• RSPO PalmTrace Transaction ID: TR-2cb0d2b5-67a1; delivery on 29/11/2023 and announced on 22/12/2023 – verified within timeline to announce in the RSPO IT Platform• RSPO PalmTrace Transaction ID: TR-fdbf4b07-3247; delivery on 11/08/2023 and announced on 19/10/2023 – verified within timeline to announce in the RSPO IT Platform• RSPO PalmTrace Transaction ID: TR-5c047910-693d; delivery on 31/10/2023 and announced on 22/12/2023 – verified within timeline to announce in the RSPO IT Platform <p>The volume for RSPO certified is monitored through the Continuous Accounting System and RSPO PalmTrace Transaction ID. Records for the transactions made from the POM as sold to the next owner.</p> <p>From RSPO PalmTrace record, for the period of Jan 2023 – Dec 2023, 162.82 MT of CSPO has been removed due to sold as conventional (Stock Transaction ID: ST-TR-dc0f698c-d332, dated 22/12/2023).</p>	
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3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>Based on SOP: RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) (RSPOSC/ SOP/IP/3, Rev. No. 11, dated 01-Nov-2023), under Item 9 (Claims), stated that claims shall only be made according to the RSPO Rules for Communication & Claims. The rules set out are supplementary to the RSPO SCCS and are broken down into three (3) code areas of communication:</p> <ul style="list-style-type: none"> • General Corporate Communication • Business to Business Communication • Business to Consumer Communication <p>During the assessment, there was no evidence found of any incorrect or inappropriate claims being made at Ladang Sabah POM. It was verified that relevant information regarding product claims, such as the applicable Supply Chain model and certificate number, is correctly indicated in the relevant outgoing paperwork. Additionally, it was confirmed that the mill does not use the RSPO corporate logo or trademark logo inappropriately.</p> <p>By complying with the RSPO rules and ensuring accurate and appropriate communication and claims, Ladang Sabah POM demonstrates its commitment to transparency and integrity in its supply chain operations.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a “non-product related” claim.</p>	<p>IOI Corporation Berhad has issued a corporate communication affirming its membership in the Roundtable on Sustainable Palm Oil (RSPO) and expressing a steadfast commitment to RSPO principles. The company has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). The verification included an examination of notice boards, business cards, shipping documentation, procurement/purchasing</p>	Complied

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		documents, promotional materials, and other relevant sources. Importantly, this corporate communication exclusively pertains to 'off product' claims, emphasizing the company's dedication to adhering to RSPO principles throughout its operations.	
4.2	In corporate communications, a member is allowed to: A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	IOI Corporation Berhad has documented its membership history with the RSPO on both the company's website and annual report, prominently featuring the RSPO trademark logo. The verification process confirmed the possession of a valid Trademark License from RSPO. The company is fully cognizant of the requirements outlined in the RSPO Rules on Market Communications and Claims. Importantly, the utilization of the trademark logo by IOI Corporation Berhad aligns seamlessly with the stipulations set forth in the RSPO Trademark License, ensuring compliance with established standards.	Complied
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	Based on the desktop studies, site visit and documentation review, it is confirmed that there is no usage of the RSPO corporate logo.	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Based on the desktop studies and documentation review, it is confirmed that there is no statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include: <ul style="list-style-type: none"> "We have been sourcing RSPO certified palm oil since (YEAR)." "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." "We have been RSPO certified since (YEAR)." 	IOI Corporation Berhad has meticulously documented its membership history with the RSPO on both the company's website and annual report, prominently showcasing the RSPO trademark logo. The verification process has unequivocally confirmed the possession of a valid Trademark License from RSPO. Importantly, the facility demonstrates a comprehensive understanding of the requirements specified in the RSPO Rules on Market Communications and Claims.	Complied

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	<ul style="list-style-type: none"> • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	Furthermore, the communication conveyed through the company's website is consistently clear and aligns with transparency principles. It ensures that consumers and stakeholders are not misled regarding the certified content of oil palm products within the company's offerings. The messaging is designed to provide accurate and truthful information without creating any misconceptions about the certified status of the oil palm products.	
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <ol style="list-style-type: none"> <i>"The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</i> <i>X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</i> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>	As indicated on the RSPO website (https://rspo.org/members/2-0002-04-000-00/), IOI Corporation Berhad has been an RSPO member since 17 May 2004, holding RSPO Membership No. 2-0002-04-000-00. Therefore, this specific indicator is deemed Not Applicable for this UoC.	Not Applicable
Product-specific communications			
5.1 General			

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5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in company's website and annual report.	Complied
5.1.2	Product-specific communications are voluntary.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the Product-specific communications are made voluntary by the management.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that there is no usage of any other trademark or label by the management.	Complied
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. 	As Ladang Sabah Palm Oil Mill processes FFBs and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable

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	<ul style="list-style-type: none"> The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 		
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	As Ladang Sabah Palm Oil Mill processes FFBs and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in company's website and annual report.	Complied
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	<p>Based on the documentation review and interviews with relevant personnel, it has been confirmed that when confirming the sale of certified palm oil products, Ladang Sabah Palm Oil Mill has adhered to the requirements of the RSPO Supply Chain Certification Standard (SCCS). Samples as below:</p> <p>CSPO:</p> <p>a) The name and address of the buyer: IOI Edible Oils Sdn Bhd, Sandakan, Sabah, Malaysia.</p>	Complied

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		<p>b) The name and address of the seller: Ladang Sabah POM, Sandakan, Sabah, Malaysia.</p> <p>c) The loading or shipment / delivery date: 11/11/2023</p> <p>d) The date on which the documents were issued: 11/11/2023</p> <p>e) RSPO certificate number: RSPO 687135</p> <p>f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): CSPO/IP</p> <p>g) The quantity of the products delivered: 40,390 KG</p> <p>h) Any related transport documentation: Mill's Weighbridge Ticket (CP23001037); Mill's MPOB L3 Form (G716696); Sales Contract (C23705/R54684)</p> <p>i) A unique identification number: RSPO PalmTrace (Transaction ID TR-e79220be-1943, dated 10/01/2024 – verified within timeline to announce in the RSPO IT Platform)</p> <p><u>CSPK:</u></p> <p>a) The name and address of the buyer: IOI Edible Oils Sdn Bhd, Sandakan, Sabah, Malaysia.</p> <p>b) The name and address of the seller: Ladang Sabah POM, Sandakan, Sabah, Malaysia.</p> <p>c) The loading or shipment / delivery date: 29/11/2023</p> <p>d) The date on which the documents were issued: 29/11/2023</p> <p>e) RSPO certificate number: RSPO 687135</p> <p>f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): CSPK/MB</p> <p>g) The quantity of the products delivered: 36,420 KG</p>	
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		<p>h) Any related transport documentation: Mill's Weighbridge Ticket (PK23000287); Sales Contract (C23825)</p> <p>i) A unique identification number: RSPO PalmTrace (Transaction ID TR-2cb0d2b5-67a1, dated 22/12/2023 – verified within timeline to announce in the RSPO IT Platform)</p>	
5.2.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	As Ladang Sabah Palm Oil Mill processes FFBs and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.3.2	In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been	Complied

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	<p>licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	made. Consequently, further assessment of this requirement cannot be conducted.	
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024).	Complied

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		However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.	Complied

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		<p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, it is affirmed that 100% of the palm oil content is RSPO IP-certified.</p>	
	<p>If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p>	Complied

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		Therefore, it is affirmed that 100% of the palm oil content is RSPO IP-certified.	
Messaging			
	<p>Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:</p> <ul style="list-style-type: none"> • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org 	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that there is no storytelling in product-specific communications made by the management.	Complied
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 	<p>IOI Corporation Berhad has secured a Trademark License from RSPO – License No. 2-0002-04-100-03 (valid until 24/01/2024). However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
Principle 4: Respect community and human rights and deliver benefits			
Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.			

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4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>During the surveillance audit, the Company's Sustainable Palm Oil Policy, revised in Oct 2020 and signed by Dato' Lee Yeow Chor, Group Managing Director & Chief Executive Officer and Dr Surina Ismail was reviewed.</p> <p>A policy to respect human rights was included in the clause on prohibiting retaliation against Human Rights Defenders. The Policy was communicated to all levels of workforce during meetings at Sg Sapi Estate (17/10/2023), Ladang Sabah POM (13/10/2023), Bimbingan 1 Estate (25/10/2023), Terusan Baru Estate (18/10/2023) and Laukin Estate (17/10/2023).</p> <p>Briefings on the Policy were given to external stakeholders on 4/01/2024.</p>	Complied
4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment in their operations.</p> <p>- Minor compliance -</p>	<p>Based on records sighted and interviews conducted with workers and neighbouring estates, as well as security personnel, there was no evidence that Ladang Sabah Palm Oil Mill and its supply base had instigated violence or use any form of harassment in the operations.</p>	Complied
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>The Company has the procedure known as Employees Grievance Procedure Doc. Ref: IOI/G/SE/017 Rev No. 1 Issue date 28/11/2023. This procedure details out the mechanism of receiving, recording and addressing any complaints/grievance from affected parties. This includes complaints and grievance channels include such as the Green Book, and IOI Mesra.</p> <p>With regards of ensuring anonymity of complainants or whistle-blowers, IOI has its 'Whistle-blowing Policy' revised October 2019 which ensures anonymity and protects whistleblowers against reprisals or intimidation.</p>	Complied

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		Interviews held with workers and external stakeholders confirmed their awareness and understanding of these available procedures.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -	The documented system in dealing with complaints and grievances are briefed during muster briefing. For those who are illiterate, flowcharts and pictorial explanations were given. Briefing on grievance mechanism and the related procedures were briefed as follows to all workers as per the following samples: Sg Sapi Estate: On 12/7/2023, 5/10/2023 Ladang Sabah POM: 2/11/2023 Laukin Estate: 10/11/2023 Bimbingan 1 Estate: 24/8/2023	Complied
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance -	Evidence was available that parties to a grievance are kept aware of the progress of their complaints. All the sampled complaints received from workers on housing repair needs, requests for extra electricity or water were complied with within 24 hours of requests.	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	The conflict resolution mechanism is contained in IOI Corporation Berhad Grievance Procedure (Doc Ref.: IOI/P/GP/001 Rev No. 1 Rev Date 20 Jan 2020). This procedure allows aggrieved parties to have access to information, advice and expertise.	Complied
Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -	The estates and mill in the CU made contribution to the community development. Among others as described below; (1) Sg Sapi Estate – Program Kebaktian Khas Krismas via letter dated 08/12/2023 from MGD St Andrew Beluran Paroki St Andrew for permission to transportation be allowed entry. The Manager granted permission upon receipt of letter.	Complied

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		<p>(2) Ladang Sabah POM - Humana Child Aid Society Sabah – Sekolah Humana 71 Moynod requested for a contribution for a sport day via letter dated 27/02/2023. The Mill obliged the request through reply dated 31/03/2023.</p> <p>(3) Bimbingan 1 Estate Internal contribution to employees such as festive celebration / social gathering / games event gifts.</p> <p>(4) Laukin Estate</p> <ul style="list-style-type: none"> • Pusat Bimbingan Humana of Laukin Estate was given permission to allow external vehicles to participate in the annual sport day. Request letter dated 18/10/2023 was sighted with approval granted by the Estate Manager on the same date. • Sekolah Kebangsaan Seri Pagi was provided with a load of soil for the nursery beautification program for the school. Request was made via letter dated 07/07/2023 and approval was granted through letter dated 09/07/2023. <p>(5) Terusan Baru Estate</p> <ul style="list-style-type: none"> • Sekolah Kebangsaan Moynod via letter dated 18/08/2023 was presented with 4 hampers for celebration of Hari Keluarga. Request was made from the school management through letter dated 10/08/2023. • Humana Terusan Baru was granted to use the estate van for transportation to Hari Gajah Sedunia 2023 through letter dated 08/08/2023. 	
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents Related to the	Copies of the land titles of all estates were maintained and noted to be legally owned by the IOI Group.	Complied

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	<p>history of land tenure and the actual legal or customary use of the land are available.</p> <p>- Critical (Major) compliance -</p>	<p>The original copies are maintained by the Corporate Head office in Putrajaya, Malaysia. The legal use of the land is confirmed to be for the cultivation of oil palms and agricultural use.</p> <p>There were no recorded or known disputes over the ownership of the land. No changes to the land ownership or new land acquisition since the last assessment.</p> <p>Sampled land titles as follow:</p> <p><u>Ladang Sabah POM:</u></p> <p>The land title with the number CL 085317497 has been registered under the ownership of Ladang Sabah Sdn Bhd, encompassing an area of 5,766.00 hectares, with a lease valid until 31/12/2082. However, on 19/12/1990, a portion of 9 hectares was acquired by the Sabah State Government for the construction of the Sandakan – Telupid Road. As a result of this acquisition, the adjusted total area is now 5,757.00 hectares. This adjusted area is further divided as follows:</p> <ul style="list-style-type: none"> • Luangmanis Estate: 2,713.29 hectares • Moynod Estate: 3,043.71 hectares (including 32.24 hectares allocated for Ladang Sabah POM) <p>According to Section 41 (List of Subsidiaries, Associates, and Joint Venture) in the IOI Group Annual Report for 2023, Ladang Sabah Sdn Bhd is explicitly identified as one of the direct subsidiaries of the IOI Group. The report specifies that the IOI Group maintains a 100.00% effective group interest in Ladang Sabah Sdn Bhd.</p> <p><u>Sungai Sapi Estate:</u></p> <p>The land title with No. CL 085322578 is registered under the ownership of Ladang Sabah Sdn Bhd, encompassing an area of 1,299.30 hectares. The lease for this land is valid until 31/12/2087.</p>	
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		<p>According to Section 41 (List of Subsidiaries, Associates, and Joint Venture) in the IOI Group Annual Report for 2023, Ladang Sabah Sdn Bhd is explicitly identified as one of the direct subsidiaries of the IOI Group. The report specifies that the IOI Group maintains a 100.00% effective group interest in Ladang Sabah Sdn Bhd.</p> <p><u>Laukin Estate:</u></p> <p>The land title with No. CL 085317924 is registered under the name of the Board of Trustees Sabah Foundation, covering an area of 2,128.00 hectares. The lease for this land is valid until 31/12/2077. According to the information in Register Memo No. 20222382 dated 10/09/1994, there has been a transfer of ownership for this land title, and it is now registered under Safima Plantations Sdn Bhd.</p> <p>According to Section 41 (List of Subsidiaries, Associates, and Joint Venture) in the IOI Group Annual Report for 2023, Safima Plantations Sdn Bhd is explicitly identified as one of the direct subsidiaries of the IOI Group. The report specifies that the IOI Group maintains a 100.00% effective group interest in Safima Plantations Sdn Bhd.</p> <p><u>Bimbingan 1 Estate:</u></p> <p>The land title with the number CL 085326790 has been registered under the ownership of Sri Bimbingan Sdn Bhd, encompassing an area of 3,893.00 hectares, with a lease valid until 31/12/2083. Out of the total land area of 3,893.00 hectares, the breakdown is as follows:</p> <ul style="list-style-type: none"> • Bimbingan 1 Estate: 1,937.39 hectares • Bimbingan 2 Estate: 1,955.61 hectares 	
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		<p>It is evident from Form 13, as per Section 23(2) of the Companies Act 1965, that Sri Bimbingan Sdn Bhd, initially incorporated on 07/05/1985, as a private company, underwent a name change to Palmco Plantations (Sabah) Sdn Bhd on 30/10/1995. Furthermore, according to Section 41 (List of Subsidiaries, Associates, and Joint Venture) in the IOI Group Annual Report for 2023, Palmco Plantations (Sabah) Sdn Bhd is explicitly identified as one of the direct subsidiaries of the IOI Group. The report specifies that the IOI Group maintains a 100.00% effective group interest in Palmco Plantations (Sabah) Sdn Bhd.</p> <p><u>Terusan Baru Estate:</u></p> <p>(1) The land title with No. CL 085322710 is registered under the name of the Terusan Baru Sdn Bhd, covering an area of 1,867.00 hectares. The lease for this land is valid until 31/12/2089</p> <p>(2) The land title with No. PL 096290103 is registered under the name of the Century Plantations (S) Sdn Bhd, covering an area of approximately 365.552541 hectares. The lease for this land is valid until 31/12/2077. According to the information in Register Memo No. 20259485 dated 14/09/2001, there has been a transfer of ownership for this land title, and it is now registered under Mayvin Incorporated Sdn Bhd.</p> <p>(3) The land title with No. CL 095310937 is registered under the name of the Fong Hon Ming, covering an area of approximately 82.0702482 hectares. The lease for this land is valid until 31/12/2077. According to the information in Register Memo No. 20235523 dated 21/03/1997, there has been a transfer of ownership for this land title, and it is now registered under Mayvin Incorporated Sdn Bhd.</p>	
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		<p>(4) The land title with No. CL 095310946 is registered under the name of the Shui Hing Enterprise Sdn Bhd, covering an area of approximately 188.907258 hectares. The lease for this land is valid until 31/12/2077. According to the information in Register Memo No. 20239491 dated 14/09/2001, there has been a transfer of ownership for this land title, and it is now registered under Mayvin Incorporated Sdn Bhd.</p> <p>In accordance with Section 41 (List of Subsidiaries, Associates, and Joint Ventures) within the IOI Group Annual Report for the year 2023, Terusan Baru Sdn Bhd and Mayvin Incorporated Sdn Bhd are explicitly identified as direct subsidiaries of the IOI Group. The report provides specific details indicating that the IOI Group holds a 100.00% effective group interest in both Terusan Baru Sdn Bhd and Mayvin Incorporated Sdn Bhd.</p> <p>Verify through land title has been confirmed that IOI Corporation Berhad has the right to use the land which their company legitimately owns.</p>	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
4.4.2a	Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups,	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment	Complied

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	including information on the steps that are taken to involve them in decision making. - Minor compliance -	of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	
4.4.2b	Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. - Minor compliance -	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment	Complied

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		of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	There has been no dispute on the land rights in this UoC at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the Ladang Sabah POM UoC. The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally purchased/leased. Therefore, this indicator is not applicable.	Not applicable
4.5.2	(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the Ladang Sabah POM UoC. The existing estates are not	Not applicable

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	information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. - Critical (Major) compliance -	encumbered by any legal, customary and user rights. Therefore, this indicator is not applicable.	
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the Ladang Sabah POM UoC. The existing estates are not encumbered by any legal, customary and user rights. Therefore, this indicator is not applicable.	Not applicable
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the Ladang Sabah POM UoC. The existing estates are not encumbered by any legal, customary and user rights. Therefore, this indicator is not applicable.	Not applicable
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the Ladang Sabah POM UoC. The existing estates are not encumbered by any legal, customary and user rights. Therefore, this indicator is not applicable.	Not applicable
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the Ladang Sabah POM UoC. The existing estates are not	Not applicable

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		encumbered by any legal, customary and user rights. Therefore, this indicator is not applicable.	
4.5.7	New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance -	There is no evidence of any land acquired for plantations or mill after 15 November 2018 within Ladang Sabah POM UoC. Therefore, this indicator is not applicable	Not applicable
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	There is no evidence of any new lands acquired in areas inhabited by communities in voluntary isolation. Therefore, this indicator is not applicable	Not applicable
Criterion 4.6: Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	IOI Group has established the Grievance Procedure for Land Owner approved by the Plantation Director dated March 2019. The procedure is used to identify legal, customary or user rights of land, and how to identify people entitled to compensation. This process requires verification on the ground with the affected community, overlaying the parcel with IOI Land Information System, estimate the size and present the verification map to the claimant in a transparent manner, and prepare draft of compensation award for approval after getting the latest suitable value for compensation from relevant authorities. If the draft compensation award is agreed by the Plantation Director, it would then be submitted to IOI Management for approval and subsequent payment. If the compensation is not accepted, parties are to go back to negotiation and verification process.	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is established and implemented,	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation is available under IOI's Grievance	Complied

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	monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	Procedure for Land Owner approved by the Plantation Director dated March 2019. The procedure for calculating and distributing fair and gender-equal compensation is to conduct land parcel verification on the ground with the affected community, overlay the parcel via IOI's Land Information System, estimate size, and get the latest suitable value for compensation from relevant authorities. As of the date of audit, there is no conflict raised related to land issues against Ladang Sabah POM UoC. Interviews with surrounding estates such as NPC Resources Berhad and Tanah Utama Sdn Bhd/MG Land also confirmed the same.	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings. - Minor compliance -	Smallholding units are held by smallholders via family land holdings, and Ladang Sabah POM UoC does not have any say in allocating land titles to any party.	Complied
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them. - Minor compliance -	There has been no evidence of negotiated agreements, compensation, and payments being made as there is no occurrence of such issues at Ladang Sabah POM UoC.	Complied
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	A mutually agreed procedure for identifying people entitled to compensation is available under IOI's Grievance Procedure for Land Owner approved by the Plantation Director dated March 2019.	Complied
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is available under IOI's Grievance Procedure for Land Owner approved by the Plantation Director dated March 2019. This procedure was made available during external stakeholder meetings which was last held on 04/01/2024.	Complied

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4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development. - Minor compliance -	There is no plantation expansion at the time of audit. Based on documentation review, observations made and interviews with management and local communities, there was no evidence of loss of access and rights to land involving Ladang Sabah POM UoC.	Complied
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	Based on desktop studies prior to the audit, documentation review, observations made, and interviews held with external stakeholders, local communities, and management team, it was verified that the Ladang Sabah POM UoC are not subjected to any legal, customary and user rights. There is no land dispute at the time of audit.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	Based on desktop studies prior to the audit, documentation review, observations made, and interviews held with external stakeholders, local communities, and management team, it was verified that the Ladang Sabah POM UoC are not subjected to any legal, customary and user rights. There is no land conflict exist at the time of audit.	Complied
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4) - Minor compliance -	Based on desktop studies prior to the audit, documentation review, observations made, and interviews held with external stakeholders, local communities, and management team, it was verified that the Ladang Sabah POM UoC are not subjected to any legal, customary and user rights. There is no evidence of any acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.	Complied

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4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Based on desktop studies prior to the audit, documentation review, observations made, and interviews held with external stakeholders, local communities, and management team, it was verified that the Ladang Sabah POM UoC are not subjected to any legal, customary and user rights. There is no evidence of any acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.	Complied
Principle 5: Support smallholder inclusion			
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	Not Applicable

5.1.2	<p>(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request).</p> <p>- Critical (Major) compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	Not Applicable
5.1.3	<p>(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of</p>	Not Applicable

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		<p>Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	
5.1.4	<p>(C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	Not Applicable
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>There are no smallholders supplying FFB to Ladang Sabah POM.</p> <p>However, evidence is available that Ladang Sabah POM UoC deal fairly and transparently with its contractors. Based on contracts sampled and reviewed during this audit, evidence was available that</p>	Complied

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		<p>all contracts are fair, legal, and transparent and have an agreed timeframe. Among others, the contracts detail out clearly the purpose of the contract, rights and obligations of both parties, contract amount and payment terms, specific timeframe, and mutual termination clause. Among the sampled contracts were:</p> <p><u>Ladang Sabah POM:</u></p> <ul style="list-style-type: none"> (1) Juita Baru Sdn Bhd: CPO and PK transporter. Contract valid for 36 months (01/08/2022 – 31/07/2025) (2) Syt Perniagaan Piquisyahlia Jaya: CPO and PK transporter. Contract valid for 36 months (01/08/2022 – 31/07/2025) (3) Uniharvest Sdn Bhd: PK transporter. Contract valid for 36 months (01/08/2022 – 31/07/2025) (4) NTM Engineering NTM Engineering: Supervising Electrical Engineer. Service agreement valid for 24 months (01/01/2024 – 31/12/2025) <p><u>Sungai Sapi Estate:</u></p> <ul style="list-style-type: none"> (1) Low Soew Weng Development Company: replanting works contractor. Contract valid from 01/10/2023 and until replanting works are completed (expected on 21/03/2024). (2) P&R Warisan (Sabah) Sdn Bhd: FFB Transporter. Contract valid from 01/10/2021 until 30/09/2024 (3) Toko Sungai Sapi: sundry shop operator. Contract valid from 13/12/2023 until 01/12/2024 <p><u>Laukin Estate:</u></p> <ul style="list-style-type: none"> (1) Halizah Enterprise: FFB Transporter. Contract valid from 01/07/2023 until 30/06/2024 (2) Klinik Ung (Lahad Datu) Sdn Bhd: Visiting Medical Officer. Contract valid from 01/04/2022 until 31/03/2024 	
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		<p>(3) Chua Yung Kim: Sundry Shop Operator. Tenancy agreement valid from 01/07/2023 until 30/06/2024</p> <p><u>Bimbingan 1 Estate</u></p> <p>(1) Aqilah Rieandy Enterprise: FFB Transporter. Contract valid for a period of 12 months (from 05/01/2024 until 31/12/2024)</p> <p>(2) Syarikat Pteri Perdana Shop: Sundry Shop Operator. Tenancy agreement valid from 01/07/2023 until 30/06/2024</p> <p>(3) Berkat Polyclinic: Visiting Medical Officer. Contract valid from 01/01/2022 until 31/01/2024</p> <p>(4) Dirijohan Enterprise Sdn Bhd: Contractor – construction and completion of 1 unit X 25-meter length steel girder bridge at PM20A. Contract valid from 01/08/2023 and until construction and completion works are completed (expected in June 2024).</p> <p><u>Terusan Baru Estate:</u></p> <p>DS Enterprise: FFB Transporter. Contract valid from 01/01/2022 until 31/01/2025.</p>	
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>There are no smallholders supplying FFB to Ladang Sabah POM. However, evidence is available that Ladang Sabah POM UoC made agreed payments in timely manner. Contracts signed with contractors mentioned that payments would be made within 30 days upon receiving original invoice. The demonstration that agreed payment were made in timely manner was confirmed during interview the stakeholder's consultation, e.g., Halizah Enterprise and DSE Enterprise. In addition, evidence was available that agreed payments were made in a timely manner accompanied by purchase orders, invoices, and payment vouchers.</p> <p><u>Ladang Sabah POM:</u></p>	Complied

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		<p>(1) Juita Baru Sdn Bhd: CPO and PK transporter. Sighted Invoice No. T23/10/052 dated 31/10/2023 (received on 14/11/2023); Payment Voucher No 7100002282 dated 13/12/2023 – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice).</p> <p>(2) Syt Perniagaan Piqrusyahlia Jaya: CPO and PK transporter. Sighted Invoice No. SPPJ/10/23/0011 dated 31/10/2023 (received on 14/11/2023); Payment Voucher No 7100002283 dated 13/12/2023 – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice)</p> <p>(3) Uniharvest Sdn Bhd: PK transporter. Sighted Invoice No. UH2899 dated 31/10/2023 (received on 14/11/2023); Payment Voucher No 7100002281 dated 13/12/2023 – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice)</p> <p>(4) NTM Engineering NTM Engineering: Supervising Electrical Engineer. Sighted Invoice No. L02/230535 (dated 31/10/2023); Payment Voucher No. 7100001909 (dated 25/11/2023) – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice).</p> <p><u>Sungai Sapi Estate:</u></p> <p>(1) P&R Warisan (Sabah) Sdn Bhd: FFB Transporter. Sighted Invoice No. PR/S046 (dated 30/09/2023); Payment Voucher No. 7100001354 (dated 17/10/2023) – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice).</p> <p><u>Laukin Estate:</u></p>	
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		<p>(1) Halizah Enterprise: FFB Transporter. Sighted Invoice No. HE-010/09/23-24 (dated 30/09/2023); Payment Voucher No. 7100001352 (dated 17/10/2023) – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice).</p> <p>(2) Klinik Ung (Lahad Datu) Sdn Bhd: Visiting Medical Officer. Sighted Invoice No. 0523-5135 (dated 31/05/2023 – received by the management on 23/10/2023); Payment Voucher No. 7100002044 (dated 28/11/2023) – within agreed timeframe (not later than forty-five days after the acceptance of the VMO’s invoice).</p> <p><u>Bimbingan 1 Estate</u></p> <p>(1) Aqilah Rieandy Enterprise: FFB Transporter. Sighted Invoice No. 083 (dated 30/11/2023 – received by the management on 01/12/2023); Payment Voucher No. 7100002305 (dated 15/12/2023) – within agreed timeframe (not later than thirty days after the acceptance of the transporter’s invoice).</p> <p>(2) Berkas Polyclinic: Visiting Medical Officer. Sighted Invoice No. BPC2310/15 (dated 31/10/2023 – received by the management on 09/11/2023); Payment Voucher No. 7100002253 (dated 11/12/2023) – within agreed timeframe (not later than forty-five days after the acceptance of the VMO’s invoice).</p> <p><u>Terusan Baru Estate:</u></p> <p>(1) DS Enterprise: FFB Transporter. Sighted Invoice No. DSE/TRB/10-23RMP (dated 31/10/2023 – received by the management on 09/11/2023); Payment Voucher No. 7100001843 (dated 17/11/2023) – within agreed timeframe</p>	
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		(not later than thirty days after the acceptance of the transporter's invoice).																															
5.1.7	<p>Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government).</p> <p>- Minor compliance -</p>	<p>Each of the weighbridges has been calibrated on annual basis by weighing and measuring equipment verification service provider which was appointed by the Federal Government of Malaysia through Ministry of Domestic Trade and Consumer Affairs (KPDNHEP) under Akta Timbang dan Sukat 1972. Evident the Borang D and Calibration Report for each of the weighbridges during the audit, as below:</p> <table border="1"> <thead> <tr> <th>Operating Unit</th><th>Calibration Date</th><th>Calibration Report No.</th><th>Borang D No.</th></tr> </thead> <tbody> <tr> <td rowspan="3">Ladang Sabah POM</td><td>07/03/2023</td><td>CA 050721</td><td>B 2028806</td></tr> <tr> <td>11/03/2023</td><td>CA 050723</td><td>B 2028817</td></tr> <tr> <td>11/03/2023</td><td>CA 050724</td><td>B 2028816</td></tr> <tr> <td>Sungai Sapi Estate</td><td>22/03/2023</td><td>A 027010</td><td>D 141165</td></tr> <tr> <td>Laukin Estate</td><td>19/12/2023</td><td>CA 060411</td><td>B 2029549</td></tr> <tr> <td>Bimbingan 1 Estate</td><td>11/07/2023</td><td>CA 047223</td><td>B 2029655</td></tr> <tr> <td>Terusan Baru Estate</td><td>19/05/2023</td><td>A 027057</td><td>D 141206</td></tr> </tbody> </table>	Operating Unit	Calibration Date	Calibration Report No.	Borang D No.	Ladang Sabah POM	07/03/2023	CA 050721	B 2028806	11/03/2023	CA 050723	B 2028817	11/03/2023	CA 050724	B 2028816	Sungai Sapi Estate	22/03/2023	A 027010	D 141165	Laukin Estate	19/12/2023	CA 060411	B 2029549	Bimbingan 1 Estate	11/07/2023	CA 047223	B 2029655	Terusan Baru Estate	19/05/2023	A 027057	D 141206	Complied
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Terusan Baru Estate	19/05/2023	A 027057	D 141206																														
5.1.8	<p>The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.</p> <p>- Minor compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah</p>	Not Applicable																														

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		<p>POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>IOI Group has established the Grievance Procedure for Land Owner approved by the Plantation Director dated March 2019. The procedure is used to identify legal, customary or user rights of land, and how to identify people entitled to compensation.</p> <p>This process requires verification on the ground with the affected community, overlaying the parcel with IOI Land Information System, estimate the size and present the verification map to the claimant in a transparent manner, and prepare draft of compensation award for approval after getting the latest suitable value for compensation from relevant authorities. If the draft compensation award is agreed by the Plantation Director, it would then be submitted to IOI Management for approval and subsequent payment. If the compensation is not accepted, parties are to go back to negotiation and verification process.</p>	Complied
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The Company consults with interested smallholders (irrespective of type) within the Unit of Certification, including women or other partners in their supply base, to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate.	OFI

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	- Minor compliance -	<p>All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Currently, the promotion of RSPO Certification among ISH (especially that adjacent with UoC boundaries) solely based on the briefing during the External Stakeholders Meeting (latest on 04/01/2024). This promotion process (identification of interested ISH, support their interest in RSPO certification, etc.) could be further enhanced. Thus, an OFI #2448412-202401-I2 was raised against this indicator.</p>	
5.2.2	<p>The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS).</p> <p>- Minor compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad</p>	Not Applicable

		<p>which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	Not Applicable
5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate,</p>	Not Applicable

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	- Critical (Major) compliance -	<p>Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p> <p>On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill.</p> <p>Therefore, this indicator is not applicable.</p>	
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.</p> <p>- Minor compliance -</p>	<p>The supply base for Ladang Sabah POM is comprised of the eight estates owned by IOI Corporation Berhad, i.e., Bimbingan 1 Estate, Bimbingan 2 Estate, Labuk Estate, Moynod Estate, Luangmanis Estate, Terusan Baru Estate, Laukin Estate, and Sungai Sapi Estate. All these estates are under Ladang Sabah POM & Supply Bases Unit of Certification with Certificate No. RSPO 687135.</p> <p>For the period of Jan 2023 – Dec 2023, Linbar 1 Estate, Linbar 2 Estate, and Sakilan Estate also supplied their FFBs to Ladang Sabah POM. These three estates are owned by IOI Corporation Berhad which under Sakilan POM & Supply Bases Unit of Certification. Desktop study shows that Sakilan POM & Supply Bases Unit of Certification is RSPO-certified with Certificate No. RSPO 543161 (valid until 07/03/2025).</p>	Not Applicable

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		On-site verification conducted during the assessment confirmed that there are no outgrowers, independent suppliers, or smallholders involved in the supply of Fresh Fruit Bunches (FFB) to the palm oil mill. Therefore, this indicator is not applicable.	
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	An Equal Opportunity Employment and Freedom of Association Policies is publicly available at Ladang Sabah Palm Oil Mill and its supply base. This Policy is publicly displayed at main notice boards and at the workers' housing. Among other things, the Policy states that there will be no discrimination based on race, national origin, religion, gender, union membership and age. Implementation of this Policy was observed during workers' interviews, (foreign, local, male, female) at all sampled units within Ladang Sabah Mill and its supply base. All sampled confirmed that there was no form of discrimination, and that they were given equal employment opportunities and are able to enjoy all the benefits and use of amenities accorded by the Company, irrespective of background, gender and nationality.	Complied
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers. - Critical (Major) compliance -	Based on documentation review, which was supported by audit interviews and field observations, there was no evidence that workers, local communities, women and migrant workers have been discriminated against. None of the newly recruited workers sampled during the audit had been charged any recruitment fee, as they were hired directly by the certification units and not via recruitment agents. This is also in tandem with IOI Group's Sustainable Palm Oil Policy (Revised October 2020) signed by the Group Managing Director and	Complied

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		Group Head of Sustainability which states that no worker would be charged any recruitment related fee at any stage in the recruitment process.	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	<p>Verified during this surveillance audit that the process of recruitment for local employees starts with each job applicant filling up a job application form attaching copies of NRIC, qualification and previous work experience. The respective Manager would then assess their respective suitability to the job vacancy. If suitable, the said workers were required to undergo a medical test.</p> <p>Evidence was therefore available that the recruitment selection, hiring and access to training were based on skills, capabilities and medical fitness.</p> <p>The sampled newly recruited workers were: Ladang Sabah: Workers No. 42669, 44186 Sg Sapi Estate: 35858, 47012 Laukin Estate: 5373, 5335 Terusan Baru Estate: 35727, 35731</p>	Complied
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance -	<p>Pursuant to Clause 4.1.2 of IOI's Guidelines on Reproductive Health (Ref: IOI/G/SE/002 Rev No. 2 Issued on 14 Aug 2020), the Estate Health Assistants will carry out health screening including urine pregnancy test (UPT) every 3 months for general workers subject to their consent to ensure reproductive health of employees are protected. Members of the WEC and other female workers interviewed during this surveillance audit confirmed their understanding that the health screening and UPT are done for safety and health purposes.</p> <p>Pregnant female workers are given an alternative work. At Terusan Baru Estate, a manurer was confirmed pregnant via UPT on 29/5/2023. Terusan Baru Estate management issued letter dated</p>	Complied

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		30/5/2023 to transfer this pregnant worker to do general work at the office premises.	
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>Sighted during the audit were the organisational chart for the Women Empowerment Committee 2023 of each operating unit. This committee comprise a Chairperson, Vice Chair, Secretary, Treasurer, and committee members.</p> <p>In accordance with the IOI website (https://www.ioigroup.com/sustainability/empowering-women-within-the-ioi-plantation-community), the WEC is a platform for female employees to discuss any issues that may affect them in their respective operating unit, such as, but not limited to, sexual harassment, physical violence, gender discrimination, welfare and workplace-related issues. The WEC will also explore opportunities in empowering women at the workplace through capacity building and social activities which are not limited to IOI female employees, but also to female dependents living within the IOI plantation community.</p> <p>During the surveillance audit, WEC members were interviewed and meeting minutes reviewed. They confirmed their understanding of the roles of the WEC. WEC meetings were held at each operating unit to discuss objectives of the WEC, harassment at workplace including sexual harassment, domestic violence, reproductive rights, grievance mechanism, and that pregnant mothers not to be involved in chemical and fertiliser, etc. They were also aware of the grievance mechanism for addressing issues of concern.</p> <p>Among the meeting minutes sampled and reviewed were:</p> <p>Ladang Sabah POM: 21/3/2023 & 26/9/2023;</p> <p>Laukin Estate: 23/6/2023 and 20/12/2023;</p> <p>Bimbingan 1 Estate: 21/6/2023 & 22/12/2023.</p>	Complied

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6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	<p>All units within Ladang Sabah POM and its supply base were able to demonstrate evidence of equal pay for the same work scope. This was verified by reviewing sampled payslips and employment contracts of the following workers.</p> <table border="1"> <thead> <tr> <th>Estate/Mill</th><th>Job scope</th><th>Gender</th><th>Nationality</th></tr> </thead> <tbody> <tr> <td rowspan="2">Terusan Baru</td><td>Sprayer</td><td>M</td><td>Indonesian</td></tr> <tr> <td>Sprayer</td><td>F</td><td>Indonesian</td></tr> <tr> <td rowspan="2">Laukin Estate</td><td>FFB checker</td><td>F</td><td>Malaysian</td></tr> <tr> <td>FFB checker</td><td>F</td><td>Indonesian</td></tr> <tr> <td rowspan="2">Bimbingan 1 Est</td><td>Cutter</td><td>M</td><td>Indonesian</td></tr> <tr> <td>Cutter</td><td>M</td><td>Philippines</td></tr> <tr> <td rowspan="2">Sg Sapi Estate</td><td>Field maintenance</td><td>M</td><td>Malaysian</td></tr> <tr> <td>Field maintenance</td><td>M</td><td>Indonesian</td></tr> </tbody> </table> <p>Based on the above, evidence was available that workers doing the same job receive the same rate of pay.</p>	Estate/Mill	Job scope	Gender	Nationality	Terusan Baru	Sprayer	M	Indonesian	Sprayer	F	Indonesian	Laukin Estate	FFB checker	F	Malaysian	FFB checker	F	Indonesian	Bimbingan 1 Est	Cutter	M	Indonesian	Cutter	M	Philippines	Sg Sapi Estate	Field maintenance	M	Malaysian	Field maintenance	M	Indonesian	Complied
Estate/Mill	Job scope	Gender	Nationality																																
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	Cutter	M	Philippines																																
Sg Sapi Estate	Field maintenance	M	Malaysian																																
	Field maintenance	M	Indonesian																																
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).																																			
6.2.1	(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand. - Critical (Major) compliance -	<p>Applicable labour laws such as the Sabah Labour Ordinance and Minimum Wages Order 2022 and documentation of pay and conditions are available to the workers in language they understand. Each foreign worker signed an employment contract, and local workers signed a job offer letter. It was verified during the surveillance audit that each contract was prepared in accordance with the language the workers are familiar with, which is Bahasa Malaysia and Bahasa Indonesia.</p>	Complied																																

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		<p>Training on employment contracts were also given during internal stakeholder meetings at Sg Sapi Estate on 17/10/2023, Ladang Sabah POM on 13/10/2023, Bimbingan 1 Estate on 25/10/2023, Terusan Baru Estate on 18/10/2023, and Laukin Estate on 17/10/2023.</p> <p>Additional trainings were also recorded for Sg Sapi Estate on 27/7/2023 and 9/9/2023, and at Bimbingan 1 Estate on 17/8/2023 and 1/9/2023. During audit interviews, all sampled workers confirmed that they understood the contents of their contracts.</p> <p>Workers' documentation of pay is available in their monthly pay slips. Both the employment contracts and letters of job offer are given to the workers for their record and safekeeping.</p>	
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>During the audit, employment contracts, letters of job offer and payslips for the months of April, July and October 2023 were sampled.</p> <p>The employment contracts contain details related to wages payable, job description, regular working hours, statutory deductions, overtime, paid public holidays, annual, medical and maternity leave entitlement, mutual notice period for termination, etc. The payslips which are issued to the workers upon payment of salary detail out the month of pay, total income (basic pay, overtime, bonus, allowances, piece rate calculation, number of days worked, medical leave taken if any, deductions for EPF, EIS, SOCSO, etc). None of the workers had their family members do work for them.</p> <p>The sampling was done based on the following formula of $\sqrt{n} \times 0.8$ with n = total number of workers for each operating unit. The payslips sampled were based on the highest, lowest and median figure of FFB produced.</p>	Non-compliance

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		Estate/Mill	Job Scope	Nationalities	Date Of Employment Contract	
		Sg Sapi	Weighbridge	Malaysian	1/4/2023	
			Security guard	Malaysian	2/5/2014	
			Carrier	Indonesian	1/9/2023	
			Field maintenance	Malaysian	1/5/2014	
			Cutter	Indonesian	4/2/2023	
			Creche aiyah	Indonesian	15/5/2023	
			Cutter	Philippines	15/6/2023	
			Cutter	Philippines	15/6/2023	
			Manurer	Indonesian	17/12/2023	
			Carrier	Indonesian	1/9/2023	
		Ladang Sabah POM	Shovel driver	Malaysian	1/2/2020	
			Weighbridge	Malaysian	2/9/2021	
			Effluent operator	Indonesian	9/12/2023	
			Oil room	Indonesian	6/7/2022	
			Store attendant	Malaysian	6/7/2022	
			Security	Indonesian	21/8/2023	
			Boilerman	Malaysian	17/8/2023	
			Biogas	Malaysian	6/7/2022	
			Ramp loader	Malaysian	16/12/2021	
			Thresher	Malaysian	20/6/2022	
		Bimbingan 1	Security	Malaysian	3/3/2022	
			Mandore	Philippines	14/12/2023	

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			Field maintenance	Indonesian	13/3/2023	
			Attendant	Malaysian	1/3/2018	
			Mandore	Indonesian	15/4/2023	
			Mandore	Indonesian	23/5/2022	
			Carpenter	Philippines	14/12/2022	
			Creche aiyah	Indonesian	10/1/2023	
			Sprayer	Indonesian	16/11/2022	
		Laukin	FFB loader	Indonesian	4/9/2021	
			Workshop	Malaysian	8/2/2021	
			Sprayer	Indonesian	25/11/2023	
			FFB checker	Indonesian	1/4/2023	
			Driver	Indonesian	27/9/2023	
			Housekeeper	Indonesian	9/10/2023	
			Manurer	Indonesian	3/12/2022	
			Maintenance	Indonesian	2/3/2023	
		Terusan Baru	Sprayer	Indonesian	1/7/2023	
			Sprayer	Indonesian	1/8/2023	
			Nursery	Philippines	8/10/2022	
			Cutter	Indonesian	5/10/2023	
			Manurer	Philippines	2/6/2018	
			Cutter	Indonesian	11/12/2023	
			Maintenance	Malaysian	3/10/2022	
			Creche aiyah	Indonesian	2/2/2022	
			Driver	Indonesian	18/12/2022	
			Maintenance	Indonesian	3/10/2023	

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		<table><tr><td></td><td>Sprayer</td><td>Indonesian</td><td>23/7/2023</td></tr><tr><td></td><td>Creche aiyah</td><td>Indonesian</td><td>14/5/2022</td></tr><tr><td></td><td>Creche aiyah</td><td>Indonesian</td><td>1/2/2022</td></tr></table> <p>However, based on the review of creche workers’ daily work completion report (DWCR) and the verification made during audit interviews, it was found that the DWCR do not accurately depict the actual hours of work performed. Creche workers would be at the creche around 5.00AM to clean and mop the creche and get it ready before the children arrive. The children arrive around 5.20AM just before polling at 5.30AM which their mothers have to attend.</p> <p>The mothers would finish work in the field at 1.30PM before they could pick up their children at the creche. The creche workers could only leave after the children are picked up by their mothers, and after the creche is cleaned and mopped.</p> <table><tr><td>Time in (DWCR)</td><td>Time in (Audit intvw)</td><td>Time out (DWCR)</td><td>Time out (audit intvw)</td><td>Daily discrepancy</td></tr><tr><td>5.30AM</td><td>5.00AM</td><td>1.30PM</td><td>2.00PM</td><td>1 hour</td></tr><tr><td>9.00AM</td><td>10.00AM</td><td>5.00PM</td><td>5.00PM</td><td>30 mins</td></tr></table> <p>This inaccuracy has an effect on the calculation of overtime hours, whenever applicable. Therefore, a Major Non-Compliance # 2448412-202401-M3 was raised against this indicator.</p>		Sprayer	Indonesian	23/7/2023		Creche aiyah	Indonesian	14/5/2022		Creche aiyah	Indonesian	1/2/2022	Time in (DWCR)	Time in (Audit intvw)	Time out (DWCR)	Time out (audit intvw)	Daily discrepancy	5.30AM	5.00AM	1.30PM	2.00PM	1 hour	9.00AM	10.00AM	5.00PM	5.00PM	30 mins	
	Sprayer	Indonesian	23/7/2023																											
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6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Documentary evidence was available within Ladang Sabah POM and its supply base that regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, etc were complied with. This was triangulated against worker interviews and observations. All workers interviewed confirmed that they work 8 hours per day, for 6 days a week, with one rest day. Any work done</p>	Complied																											

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		<p>beyond 8 hours is considered overtime which they are paid at 1.5 per hour the normal rate. Overtime is not compulsory, and would only be carried out if mutually agreed between employee and employer.</p> <p>At Terusan Baru Estate also, a Worker No. 1STB/IOI/0508/2475 gave birth on 27/9/2023. There was evidence via her payslips that she was paid maternity allowance for 4 days in September, and for full months in Oct and November 2023.</p> <p>Payslips reviewed also showed statutory deductions for EPF, SOCSO and EIS for local workers, and payments for SOCSO for migrant workers. The quantum deducted was also verified to be correct.</p> <p>Non-statutory salary deductions made were with agreement from workers and permit from the Labour Office. Sampled were the following permits dependants' passport, recreational club fee and dependants' medical costs.</p> <p>Sighted during the audit were Labour Office permit issued to:</p> <ul style="list-style-type: none"> • Laukin Estate: No. JTK/PMT/113/2023/0004 valid from 19/1/2023 – 18/1/2025 • Ladang Sabah POM: No. JTKSBH/PMT/113/2022/0119 valid from 27/6/2022 – 26/6/2024. • Terusan Baru Estate: JTKSBH/PMT/113/2022/0152 valid from 19/7/2022 – 18/7/2024. <p>For all the above deductions, letters of request for salary deductions signed by workers in accordance with Section 113(3) of the Sabah Labour Ordinance.</p>	
6.2.4	(C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available	All units within Ladang Sabah POM and its supply base provide adequate housing for all its workers, free of charge. Each house has sanitation facilities, water and electricity. Additionally, recreational	Complied

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	<p>or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>facilities such as creche, HUMANS, CLC, clinics, football fields, futsal courts, places of worship (mosques/chapels) are also provided. Grocery shops run and managed by third parties.</p> <p>It was verified during visits to the workers housings that the houses and the surrounding areas are generally well maintained and kept clean. Interviews conducted with workers also confirmed the same. Any requests for house repairs were carried out within reasonable timeframe.</p> <p>Weekly housing inspections were carried by the Estate Health Assistants weekly, and fortnightly with the Visiting Medical Officer (VMO). The VMOs from Klinik Ung Lahad Datu (for Laukin, Terusan Baru, Sg Sapi Estates) and Berkat Polyclinic (for Bimbingan 1 Estate) visit the estate clinics twice a month as follows:</p> <ul style="list-style-type: none"> • Sg Sapi Estate: 12/10/2023, 30/10/2023, 1/11/2023, 17/11/2023, 7/12/2023, 20/12/2023. • Laukin Estate: 7/12/2023, 20/12/2023, 11/1/2024, 17/1/2024. • Bimbingan 1 Estate: 9/11/2023, 23/11/2023, 14/12/2023, 28/12/2023, 11/1/2023. • Terusan Baru Estate: 2/11/2023, 17/11/2023, 7/12/2023, 20/12/2023, 12/01/2024. <p>Therefore, it was verified during this Surveillance Audit that the previous Major Non-Compliance issued has been consistently implemented.</p>	
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>Evidence of the operating units' efforts in improving workers' access to adequate, sufficient and affordable food was available.</p> <p>All the sundry shops were requested to provide monthly prices of all food items sold, which would then be compared against other</p>	Complied

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		<p>shops Any slight increase in prices were allowed considering the distance of the estate from Sandakan town.</p> <p>In addition, workers are also allowed to plant vegetables around their housing to supplement their food.</p> <p>Workers sampled also informed that generally they prefer to shop at the grocery stores to minimise the time and costs of going to the nearest town.</p>													
6.2.6	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE:</p> <p>STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE</p> <p>With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).</p> <p><i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i></p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation</p>	<p>The DLW has been calculated for Ladang Sabah and its supply base. The calculation of DLW took into account cost of housing, medical, transportation, education and amenities. Additionally, Ladang Sabah and its supply base also included clothing, communication and miscellaneous expenses. The details are as follows:</p> <table><tr><th>Details</th><th>Amount (RM)</th></tr><tr><td>Total in-kind benefits per worker</td><td>1,358.72</td></tr><tr><td>Food basket</td><td>467.00</td></tr><tr><td>Non-food non-housing (clothing, communication & miscl goods & services)</td><td>322.00</td></tr><tr><td>Minimum wages</td><td>1,500.00</td></tr><tr><td>Living wages</td><td>2,147.72</td></tr></table> <p>The living wage figure of RM2,147.72 for both local and migrant workers. This amount exceeds the minimum wages of RM1,500 per month.</p>	Details	Amount (RM)	Total in-kind benefits per worker	1,358.72	Food basket	467.00	Non-food non-housing (clothing, communication & miscl goods & services)	322.00	Minimum wages	1,500.00	Living wages	2,147.72	Complied
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	<p>with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage. The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>		
6.2.7	<p>Permanent, full-time employment including contractors' workers and contracted workers is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal</p> <p>- Minor compliance -</p>	<p>All core work carried out at for all units within Ladang Sabah POM and its supply base, all core work is performed by permanent and full-time employees. This was evident from the worker's register reviewed and verified during the surveillance audit.</p>	Complied
<p>Criterion 6.3: The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa</p>	<p>IOI's Sustainable Palm Oil Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability</p>	Complied

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	<p>Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>(revised in October 2020) contains a published statement recognising freedom of association and the right to collective bargaining. This document commits IOI to uphold the rights to freedom of association and recognize the right to collective bargaining and allow trade unions to have access to all workers.</p> <p>In addition, the Company had also issued guidelines for the implementation of ECC and JCC Ref No. IOI/G/SC/016 Rev No. 1 issued on 28/11/2023.</p> <p>This is demonstrably implemented when management allowed Sabah Plantation Industry Employee's Union (SPIEU) to meet and brief the workers.</p> <p>Additionally, workers are also able to nominate and elect their own representatives in pursuant of their rights and issues. Refer to Indicators 6.3.2 below.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.</p> <p>- Minor compliance -</p>	<p>Workers interviewed also confirmed that these elections were where the Employees Consultative Committee members were chosen. The ECC comprise of sprayers, manurers, harvesters, general workers, etc. The ECC would hold meetings with the workers, and bring up issues to the management via the Joint Consultative Committee (JCC). The JCC comprise ECC and management representatives.</p> <p>The JCC meetings were documented and sampled as follows:</p> <ul style="list-style-type: none"> • Ladang Sabah POM: 26/8/2023, 21/10/2023, 7/12/2023 • Laukin Estate: 27/6/2023, 25/8/2023, 30/10/2023, 27/12/2023 • Bimbingan 1 Estate: 27/6/2023, 14/8/2023, 20/10/2023, 11/12/2023 • Terusan Baru Estate: 23/6/2023, 25/8/2023, 20/10/2023, 13/12/2023. 	Complied

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		The JCC meeting minutes were documented in Bahasa Malaysia, which is a language understood by the workers. The minutes are available upon request.	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers. - Minor compliance -	Review of the sampled JCC meeting minutes showed that the management does not interfere with the formation of the ECC and JCC. The ECC were also able to freely bring up workers' issues of concern to the management. This included issues such as request to enhance safety of road, increase of light sources, workers' request to have primary level for their children at the nearby CLC, etc.	Complied
Criterion 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	IOI's Sustainable Palm Oil Policy contains the clause for the protection of children, including the prohibition against child labour. The Company also pledged to eliminate all forms of child labour. This Policy is displayed at all main notice boards and explained during external stakeholder meeting on 4/1/2024. Agreements signed with contractors and suppliers also contain a provision that no person below the age of 18 would be recruited. The relevant clause exists under Additional Requirements for Contractors and Service Providers which states that the contractors are aware of and comply with applicable local, national and ratified international laws and regulations, and not engage in child, forced or trafficked labour. Sampled were the contracts signed with Halizah Enterprise, KK Fong Sdn Bhd, Kedai Makan Ali, and DS Enterprise.	Complied
6.4.2	(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	Based on review of the workers' register, copies of workers' passports and MyKad, and triangulated against interviews with sampled workers and field observations, evidence was available that	Complied

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	- Critical (Major) compliance -	minimum age requirements are met throughout Ladang Sabah Mill and its supply base. MyKad and passports are used as a documented screening process to verify workers' age before they commenced their employment.	
6.4.3	(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work. - Critical (Major) compliance -	Based on review of the workers' register, copies of workers' passports and MyKad, no young persons were employed within Ladang Sabah Mill and its supply base. The youngest worker is aged 19 when he joined Laukin Estate doing general maintenance work.	Complied
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live. - Minor compliance -	Communication regarding IOI's no child labor policy and the adverse effects of child labor took place during both internal and external stakeholder meetings, as well as during muster briefings. An example of an external stakeholder meeting where this communication occurred was on 4/1/2024. Internal stakeholder meetings held at Sg Sapi Estate on 17/10/2023, Ladang Sabah POM on 13/10/2023, Bimbingan 1 Estate on 25/10/2023, Terusan Baru Estate on 18/10/2023, and Laukin Estate on 17/10/2023, also included communication regarding IOI's no child labor policy.	Complied
Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -	IOI's Sustainable Palm Oil Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability (revised in October 2020) contains a Policy to prevent sexual and other forms of harassment. This document states that the Company will promote a safe and healthy working environment that is free from sexual harassment and other hazards. In addition, IOI also has a policy known as Guideline for Handling Harassment at Workplace. Based on interviews with members of the Women's Empowerment Group and other workers, these Policies are being implemented and	Complied

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		<p>communicated to all levels of workforce during trainings conducted as follows:</p> <ul style="list-style-type: none"> • Sg Sapi Estate: for male workers on 11/5/2023, and for female workers on 10/6/2023. • Bimbingan 1 Estate: during meeting on 14/8/2023, 15/12/2023. • Laukin Estate: Specifically for male workers on 8/6/2023, and for female workers on 16/10/2023. • Ladang Sabah POM: 2/11/2023, 12/10/2023 <p>All sampled workers interviewed confirmed their understanding of the briefings given.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>IOI's Sustainable Palm Oil Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability (revised in October 2020) contains a Policy to protect reproductive rights of all. This document states that the Company will protect reproductive health of women employees.</p> <p>The implementation of this Policy was verified based on interviews held with women employees where they are not prohibited from planning their families, are entitled to two months paid maternity leave, and women employees who are exposed to chemicals would be re-assigned to another job once she is confirmed pregnant. Sampled during the surveillance audit were the following:</p> <ul style="list-style-type: none"> • At Terusan Baru Estate, a Worker No. 1STB/IOI/0508/2475 gave birth on 27/9/2023. There was evidence via her payslips that she was paid maternity allowance for 4 days in September, and for full months in Oct and November 2023. • Pregnant female workers are given an alternative work. At Terusan Baru Estate, a manurer was confirmed pregnant via UPT on 29/5/2023. Terusan Baru Estate management issued 	Complied

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		letter dated 30/5/2023 to transfer this pregnant worker to do general work at the office premises.	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified. - Minor compliance -	For new mother's assessment, IOI developed a checklist which covers questions related to mothers' needs such as post-natal treatment, nursing, infant medical check-ups, space required to express milk while at work, immunization for baby, and transportation needed for the purpose of a new mother. Evidence was available that needs of new mothers were assessed. Sighted during the audit were assessment form for Worker at Terusan Baru Estate No. 1STB/IOI/0508/2475 gave birth on 27/9/2023.	Complied
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	A grievance mechanism for victims to lodge a harassment report has been established and successfully implemented. Interviews with female workers confirmed that they can leapfrog the documented process and complaint directly to the HQ should the situation requires.	Complied
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	(C) All workers have entered into employment voluntarily and the following are prohibited: <ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees. • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage 	Based on workers interviewed, and review of employment contracts and payslips, Ladang Sabah Mill and its supply base were able to demonstrate that all workers have entered into employment voluntarily. Passports: All workers now keep their own passports, and this was confirmed by all migrant workers sampled for audit interviews. Sampled at Ladang Sabah POM (2/11/2023), Sg Sapi Estate (6/10/2023) were briefings given to migrant workers that they are to keep their own passports safely. Recruitment fees:	Complied

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	<ul style="list-style-type: none"> • Withholding of wages - Critical (Major) compliance - 	<p>There is no evidence of recruitment fee paid. This is also mentioned in the workers' employment contracts, and confirmed by migrant workers sampled for the audit interviews.</p> <p>Contract substitution: Workers sampled confirmed that they knew what the job entailed before they were employed.</p> <p>Involuntary overtime: Sampled workers also confirmed that overtime is mutually agreed with the employer.</p> <p>Lack of freedom of workers to resign: Workers were able to resign by giving 14 days' notice in writing to the management. This was also stipulated in their employment contracts.</p> <p>Penalty for termination of employment: There is no evidence of any worker being penalised for termination of employment. Evidence was also available at Terusan Baru Estate where a driver submitted a resignation letter on 8/9/2023 and was approved by the Manager.</p> <p>Debt bondage and withholding of wages: Based on payslips reviewed for sample workers, there was no evidence of any debt bondage and withholding</p>	
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>IOI Plantation Foreign Workers Recruitment Guideline and Procedure signed by the Plantation Director dated October 017 (Revised July 2018) contains a specific labour policy and/or procedures for migrant workers. This Guidelines and Procedure covers the following:</p> <ul style="list-style-type: none"> • No payment of recruitment fee • Pre-employment stages 	Complied

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		<ul style="list-style-type: none"> • Arrival of workers • Orientation and induction training • Health screening • Passport handling • Provision of basic items • Grievance mechanism • Contract renewal, etc. <p>Based on audit interviews and records sighted, Ladang Sabah Mill and its supply base were able to demonstrate that the procedures are being implemented.</p>	
Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p><u>Ladang Sabah POM:</u></p> <p>Management has appointed mill manager as a person responsible for workers safety and health as referring to OSH Organization Chart. Furthermore, the management has appointed Safety Committee Members consists of OSH Coordinator, Secretary and representatives from employer and employees. Letter of appointment OSH Committee Meeting dated 11/01/2024, 19/12/2023, 21/12/2023 and 17/06/2023 is made available during the audit for verification. Mill Manager has been appointed as Chairman of OSH Committee Members.</p> <p>Management has conducted regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. OSH Meeting has been conducted on quarterly basis. This has been referring to OSH minutes of meeting on 17/11/2023, 24/08/2023, 15/05/2023 and 25/02/2023, attended by employer and employee representatives. Minutes of OSH meeting was kept, and all the</p>	Complied

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		<p>concern of the employees and any remedial actions taken was recorded. Among other agenda in the meeting are as follows:</p> <ul style="list-style-type: none">• Discussion and analysis on accident report• Mill safety and health• Workplace inspection• Legal compliance• Safety and health training <p><u>Estates:</u></p> <p>At all visited estates, estate manager has been appointed as person responsible for safety and health and appointed as Chairman for OSH Committee at their respective unit. Sighted OSH Committee Organization Chart is established by all operating unit audited. Evidence was captured for appointment of estate manager as chairman of OSH Committee as below:</p> <ul style="list-style-type: none">• Sungai Sapi Estate – Appointment letter dated 12/09/2023• Bimbingan 1 Estate – OSH Committee Organization Chart updated in 15/12/2023• Laukin Estate – OSH Committee Organization Chart updated in October 2023• Terusan Baru Estate – OSH Committee Organization Chart updated 18/12/2023 with latest appointment letter was issued on 06/02/2024 <p>The appointment of estate manager as chairman of a safety and health committee is in line with section 6 (1) of Occupational Safety and Health (Safety and Health Committee) Regulations 1996 where stated an employer or his authorised manager shall be chairman of safety and health committee.</p>	
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		<p>The company by each estate conducts OSH meeting at quarterly period with employees where their concerns about safety, health and welfare are discussed openly. The meeting was attended by employee and employer representatives. Agenda discuss including accident record, workplace inspection, workers welfare, previous issue, and safety training. Minutes of OSH meeting of sampled estate was verified during the audit are as follows:</p> <ul style="list-style-type: none"> • Sungai Sapi Estate: 20/12/2023; 27/09/2023; 27/06/2023; 16/03/2023 • Bimbingan 1 Estate: 08/12/2023; 19/09/2023; 01/06/2023; 18/03/2023 • Laukin Estate: 22/12/2023; 25/09/2023; 30/06/2023; 30/03/2023 • Terusan Baru Estate: 07/12/2023; 25/09/2023; 28/06/2023; 29/03/2023 	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p><u>Ladang Sabah POM:</u></p> <p>Management has established procedures on accident and emergency in document title Emergency Prevention, Preparedness and Response (Doc. Ref.: IOI-OSH 3.3.4.3; Issue/Rev.: 1/0; Date: 01 August 2012). Flowchart for emergency has been placed at strategic location e.g., office notice board, store, etc. Furthermore, there are list of Emergency Response Plan (ERP) has been established and published as for guidance at each workstation:</p> <ul style="list-style-type: none"> • ERP for earthquake • ERP for chemical spillage • ERP for physical injury • ERP for chemical spillage • ERP for oil spillage 	OFI

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		<p>Interview with sample workers found they have good understanding on accident and emergency procedures. Training for fire drill and emergency response plan were conducted on 04 and 24/05/2023. Records of training which consists of attendance list, photos and briefing material is available for verification.</p> <p>First aider has been present at all works station inspected and all of them have attended Occupational First Aider Competency (OFAC) Course on 02-03 November 2023 conducted by Public Health Medicine Specialist (Occupational Health). The certificate is valid for 2 years. Latest in-house training for first aid has been conducted on 24/03/2023 and 06/04/2023 as verified in training records consists of training material, attendance, and photos. First aid box was inspected during site visit and found contains with approved contents. Verified that first aid box was available at each worksite. Records of monthly monitoring also is available in the first aid box.</p> <p>Accident record was verified during the audit. In practice, accident record and investigation were recorded and discussed during quarterly OSH meeting.</p> <p>The accident cases have been discussed in OSH Committee meeting as verified in the minutes of OSH meeting which is conducted quarterly. No accident cases need to be reported in JKKP 6 and JKKP 7. For 2023 there is 17 accident cases in the mill and recorded in Occupational Accident Report form.</p> <p>Sighted the company has established Accident/Incident Investigation Report Form where Estate Hospital Assistant of each operating unit will fill the form if any accident cases happen in the estate and submit to the safety department for the records and verification. All accident record in the form will be summarize in the Summary Occupational Accident Report and the input in the summary will be used to fill JKKP 8 form.</p>	
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		<p><u>Estates:</u></p> <p>The company has established Emergency Prevention and Response (Reference: IOI-OSH 3.3.4.3; Revision 1) dated 01 August 2012 which covers fire safety, fire prevention and firefighting, firefighting and other equipment and flood preparations. In addition, procedure for Investigation of Work-Related Injuries, Disabilities, Ill health, Disease and Near Misses and their Impact on Safety and Health (Reference: IOI-OSH 3.4.2) dated 01 August 2012 was established by the company.</p> <p>'Emergency Respond Procedure' (ERP) includes chemical spillage, fire, accident and physical injury also were established with list of emergency contact persons and numbers of all estates management. The ERP and emergency contact details are displayed at the notice board located at office, workers quarters, chemical and fertilizer store. Example records of ERP training conducted to estate workers were verified as below:</p> <ul style="list-style-type: none">• Sungai Sapi Estate: 26/06/2023• Bimbingan 1 Estate: 14/03/2023; 16/03/2023• Laukin Estate: 03/04/2023; 09/08/2023; 04/09/2023; 12/01/2024• Terusan Baru Estate: 25/10/2023 <p>Observed during site visit at all sampled estates operations found, first aid kit is available with approved content. Interview conducted with the mandore confirms that they have attended first aid training that was conducted internally by the estate. Each estates have Estate Hospital Assistant and staff which has attended First Aid Competency Course which is valid for 3 years.</p>	
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		<p>The company has established Accident/Incident Investigation Report Form where Estate Hospital Assistant of each operating unit will fill the form if any accident cases happen in the estate and submit to the safety department for the records and verification. All accident record in the form will be summarize in the Summary Occupational Accident Report and the input in the summary will be used to fill JKKP 8 form.</p> <p>An OFI #2448412-202401-I3 was raised for this indicator with the following details:</p> <p>(1) Location: Ladang Sabah POM</p> <p>The availability of keys among the PIC for first aid box to access the first aid box in case any emergency occur could be further enhanced as to align with the Emergency Prevention, Preparedness and Response (Doc. Ref.: IOI-OSH 3.3.4.3; Issue/Rev.:1/0; Date: 01 August 2012).</p> <p>(2) Location: Bimbingan 1 Estate</p> <p>The availability of portable eyewash for the chemical application activity could be further enhance as to align with the Emergency Prevention, Preparedness and Response (Doc. Ref.: IOI-OSH 3.3.4.3; Issue/Rev.:1/0; Date: 01 August 2012).</p>	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p><u>Ladang Sabah POM:</u></p> <p>Management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). PPE form title 'Rekod Pemberian Alat Perlindungan Diri (Individu)' was available for verification. Inspected with sample workers interviewed found all PPE was given accordingly to their task given. The PPE issued to the workers as per HIRARC, CHRA and Noise Risk Assessment report.</p>	Complied

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		<p><u>Estate:</u></p> <p>All sampled estates have provided appropriate PPE to the workers to cover all potentially hazardous operations as identified in the Hazard Identification, Risk Assessment and Risk Control (HIRARC) and CHRA.</p> <p>Document review found that the company has established '<i>Borang Pemberian Alat Pelindung Diri (PPE)</i>' to record any PPE provided to the workers. Example of PPE provided to sprayers are apron, rubber glove, respirator and rubber boot for sprayer. While for harvester, the estate provided safety helmet, sickle cover, goggle, and glove. During site visit at the sampled estate, the PPE were adequately provided and implemented as per HIRARC and found tally with the record of issuance PPE.</p> <p>Further verification is made by interview the sampled workers consists of sprayer and harvester at the visited estates and confirm they are provided with the PPE as mentioned above. Each PPE they received was free, and the management did not charge any payments for the PPE. If there is any damage or it is time to change to new PPE, the worker only needs to bring the used PPE to the management and the management will issue new PPE to the worker.</p> <p>The management provides adequate shower rooms and soap for employees' use after returning from activities involving chemical application. Lockers are also provided for the convenience of employees to keep clean clothes for them to use to go home. To ensure that no PPE is taken home, the management has provided an area to wash and store PPE.</p>	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.	All workers, including foreign workers, are covered by SOCSO as evident from the records of SOCSO contribution for April, July and October 2023.	Complied

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	- Minor compliance -	In addition to that, the workers can get their free medical consultation and medication at the clinic in Ladang Sabah POM UoC.																									
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	<p>JKKP 8 Form is submitted every year to Department of Occupational Safety and Health (DOSH) through MyKKP portal. De Latest JKKP 8 Form (Ref. No. :) submitted via MyKKP portal on with 18 accident cases were recorded on year 2022. The accident caused loss of 102 working days. All sampled estates have submitted the JKKP 8 form as below:</p> <table border="1"> <thead> <tr> <th>Operating Unit</th><th>JKKP 8 Ref. No.</th><th>Date of Submission</th><th>LTA</th></tr> </thead> <tbody> <tr> <td>Ladang Sabah POM</td><td>JKKP 8/130914/2022</td><td>25/01/2023</td><td>102</td></tr> <tr> <td>Sungai Sapi</td><td>JKKP 8/114895/2022</td><td>11/01/2023</td><td>44</td></tr> <tr> <td>Bimbingan 1</td><td>JKKP 8/127055/2022</td><td>12/01/2023</td><td>2</td></tr> <tr> <td>Laukin</td><td>JKKP 8/113681/2022</td><td>27/01/2023</td><td>41</td></tr> <tr> <td>Terusan Baru</td><td>JKKP 8/135431/2022</td><td>26/01/2023</td><td>0</td></tr> </tbody> </table> <p>For the year 2023, The operating unit yet to submit JKKP 8 Form as the deadline is on 31/01/2024. However, each operating unit has summarized the accident record for the year 2023 in Summary Occupational Accident Report. No accident cases need to be reported in the JKKP 6 and JKKP 7.</p>	Operating Unit	JKKP 8 Ref. No.	Date of Submission	LTA	Ladang Sabah POM	JKKP 8/130914/2022	25/01/2023	102	Sungai Sapi	JKKP 8/114895/2022	11/01/2023	44	Bimbingan 1	JKKP 8/127055/2022	12/01/2023	2	Laukin	JKKP 8/113681/2022	27/01/2023	41	Terusan Baru	JKKP 8/135431/2022	26/01/2023	0	Complied
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Principle 7: Protect, conserve and enhance ecosystems and the environment																											
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.																											
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control.	<p>The Estates continued to monitor the Implementation of Integrated Pest Management (IPM) plans.</p> <p>a) The estates had in place documented the IPM plan which</p>	Complied																								

	- Critical (Major) compliance -	<p>covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by SOP no SOP/A/20 revised Mac 2020 on beneficial plant protocol.</p> <p>b) In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as <i>Turnera 185ubulate</i>, <i>Cassia cobanensis</i>, <i>Antigonon leptopus</i>, <i>Euphorbia heterophylla</i>, along the roadsides and designated points in the fields and also within the nursery perimeter.</p> <p>c) The plan also advocated single layer EFB mulching in order to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued. These monthly detection and observations were carried by staff.</p> <p>d) All the estates carried census on rat damage and diseases like Ganoderma. Rat baiting was by calendar baiting at 2 campaigns per year where recommended by the PC /Agronomist. Baiting is continued until bait acceptance threshold level.</p>	
7.1.2	<p>Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	This is not practiced in the estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. The estates have declared this compliance in the status of IPM species invasiveness.	Complied
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities.</p> <p>- Minor compliance -</p>	<p>There was no land preparation in Estates by burning ever since IOI practiced zero burning as specified in Item 3 of IOI Plantation Zero burning policy by Plantation Director dated May 2018.</p> <p>As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There</p>	Complied

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		was no evidence that fire had been used to prepare land for replanting in the estate. No fire was used for waste disposal.	
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <p>- Critical (Major) compliance -</p>	<p>Each estate of Ladang Sabah POM UoC continued to use agrochemicals based on the Justification of Chemicals Used in Estate (updated, when necessary – latest in Dec-2023) for various fields operations. The manual has included the chemicals list which indicates the purpose of usage (intended target), active ingredients names as well as the specific targets. Among types of pesticides used with justifications included:</p> <ol style="list-style-type: none"> (1) <i>Metsulfuron methyl</i> 20% (2) <i>Glyphosate isopropylamine</i> 41% (3) <i>Triclopyr butoxy ethyl ester</i> 32% (4) <i>2,4-D Dimethyl ammonium</i> 60% (5) <i>Cypermethrin</i> 60% (6) <i>Sodium chlorate</i> 99% (7) <i>MSMA</i> 47% + <i>Diuron</i> 78% (8) <i>Glyphosate monoammonium</i> 33.6% (9) <i>Brodifacoum</i> 0.005% (10) <i>Glyphosate potassium</i> 48.7% (11) <i>Glufosinate Ammonium</i> 13.5% (12) <i>Indaziflam</i> 45.5% (13) <i>Carbosulfan</i> 5% (14) <i>Carbofuran</i> 3% (15) <i>Mancozeb</i> 80% (16) <i>Propineb</i> 70% 	Complied

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		All chemicals usage was based on the "need to do basis" to enhance field operations. Specific pesticides had been used to deal with the respective target pest, weed, or disease. It was found that no Class I chemicals had been used.	
7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>Records of pesticides and their active ingredients used, LD50, area treated, amount of active ingredients applied per ha, and number of applications had been maintained.</p> <p>The types of pesticides used as follow:</p> <ol style="list-style-type: none"> (1) <i>Metsulfuron methyl</i> 20% (2) <i>Glyphosate isopropylamine</i> 41% (3) <i>Triclopyr butoxy ethyl ester</i> 32% (4) <i>2,4-D Dimethyl ammonium</i> 60% (5) <i>Cypermethrin</i> 60% (6) <i>Sodium chlorate</i> 99% (7) <i>MSMA</i> 47% + <i>Diuron</i> 78% (8) <i>Glyphosate monoammonium</i> 33.6% (9) <i>Brodifacoum</i> 0.005% (10) <i>Glyphosate potassium</i> 48.7% (11) <i>Glufosinate Ammonium</i> 13.5% (12) <i>Indaziflam</i> 45.5% (13) <i>Carbosulfan</i> 5% (14) <i>Carbofuran</i> 3% (15) <i>Mancozeb</i> 80% (16) <i>Propineb</i> 70% <p>Verified that records of monitoring of said pesticides were available and satisfactorily maintained.</p>	Complied

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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The policy of the estates was to systematically minimize the use of pesticides in accordance with IPM plan. The estate continues to implement cultural/biological control for the oil palm pest in the plantation such as leaf eating pest and rat. IPM techniques applied at the estate include monitoring of pest numbers and the use of triggers for initiation of control measures.</p> <p>Although there have been no outbreaks of leaf eating pests, beneficial plants are being established along main roads and block boundaries to attract natural predators. The estate has established IPM program. The plan was reviewed on annually basis. The IPM consist of Planting Beneficial Plant, Rat damage census, and Ganoderma census.</p> <p>The pesticide reduction program is monitored on usage per hectare basis.</p>	Complied
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p>	<p>Based on the site visit, records review, and interview with chemical handlers, it verified that there was no prophylactic use of pesticides at the estates.</p>	Complied
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ol style="list-style-type: none"> Judgment of the threat and verify why this is a major threat Why there is no other alternative which can be used Which process was applied to verify why there is no other less hazardous alternative What is the process to limit the negative impacts of the application 	<p>Based on documentation reviews (chemical usage records, chemical register, justification of pesticides, chemical bin cards, chemical stock purchase), site visits, and interview with relevant personnel (storekeeper, workers, etc.), it was noted that each estate of Ladang Sabah POM UoC had not use Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and <i>paraquat</i>. Except for <i>2,4-D-Dimethylammonium</i> and <i>Cypermethrin</i> which were Class II chemicals, all others were of Class III & IV. Use of paraquat had been eliminated in accordance with IOI Group Policy and was replaced by a contact or systemic herbicide e.g., <i>Glyphosate Isopropylammonium</i>, <i>Triclopyr-Butotyl</i>, <i>2,4-D-Dimethylammonium</i>,</p>	Complied

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	<p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p> <p>- Minor compliance -</p>	<p><i>Indaziflam, Monosodium Methanearsonate (MSMA), Glufosinate Ammonium, Metsulfuron-Methyl, Sodium Chlorate, etc.</i></p>	
7.2.6	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>- Critical (Major) compliance -</p>	<p>All pesticide operators had attended training on the safe handling and application of pesticides in compliance with Regulation 22 of the Pesticides Act 1974 and USECHH. Sampled related training records as below:</p> <ul style="list-style-type: none"> Sungai Sapi Estate: SOP Oil Trap (14/09/2023), SOP Scheduled Wastes Management SOP (27/07/2023); Integrated Pest Management SOP (18/05/2023); Guideline for Riparian Zone Management for Plantation Operation in Sabah (22/04/2023); Conservation & HCV Area (02/03/2023); Triple Rinsed SOP (16/03/2023) Laukin Estate: SOP for fertilizer application (12/05/2023); SOP for Triple Rinsed and Used Chemical Containers Management (10/05/2023); Chemical Handling SOP (13/04/2023); Chemical Pre-mix SOP (05/05/2023); Chemical Application at field SOP (09/01/2023) Bimbingan 1 Estate: Pesticides Application SOP (06/01/2023); SDS Awareness (26/05/2023); PPE Usage and Chemical Premix SOP (24/03/2023); Chemical Store Management SOP (20/12/2023); Fertilizer Application SOP (25/09/2023); Rat Baiting SOP (14/11/2023) Terusan Baru Estate: Oil Palm Nursery SOP (30/11/2023); HCV & Riparian SOP (16/11/2023); SDS Briefing (28/10/2023); Spraying Pump Calibration (26/10/2023) 	Complied

		<p>The training includes spraying technique, precautions, and symptoms of toxic reactions such as skin disorders, rashes, mouth, and throat pain, breathing difficulties or nail problems.</p> <p>Appropriate safety and application equipment (safety boots, safety helmets, rubber boots, cartridge masks, safety goggles, gloves, aprons, and raincoat-type long trousers) had been provided and used by the pesticide's operators.</p> <p>All precautions attached to the pesticides (SDS) had been observed, applied, and understood by the workers.</p> <p>During site visit, First Aid Kits were found to be available during pesticides spraying in the fields (4th Schedule) and Portable signboard noted to be displayed at areas of spraying activity (5th Schedule).</p> <p>Programmes and training records verified to be satisfactory.</p> <p>The UoC has adequate facilities for mixing of pesticides and cleaning up after work. There are suitable storage areas for PPE.</p>	
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>The UoC is adopted procedure established by IOI i.e., Safe Work Procedure – Storage and Management of Chemical Stores (Doc. Ref. IOI-OSH 3.2.2, Rev. No. 05, Appendix 6(8-A), dated 06-Jan-2020). As sighted from the training records maintained by each operating unit, it is verified that the training related to the procedure was conducted accordingly by respective operating unit.</p> <p>Storage of pesticides found to be kept under lock and key and its use in accordance with the Occupational Safety and Health Laws and Regulation 9 of the Pesticides Act 1974.</p> <p>Chemicals were mixed in the pre-mixing areas of the store that was under lock and key.</p>	Complied

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		<p>Emergency shower and eye wash were available at the pesticides store in case of accidents. The water pressure was noted to be sufficient for such purpose.</p> <p>Safety Data Sheets (SDS) were available in the stores. The SDS are in English and Bahasa Malaysia (understood by the workers).</p>	
7.2.8	<p>All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes.</p> <p>- Minor compliance -</p>	<p>Used chemical containers were either reused as containers for spraying solution or disposed of as recycled waste. For disposal, empty pesticide containers are triple rinsed and pierced at the bottom, later stored in the empty container store. At estate of the UoC, record on the disposal and recycle of chemical containers and fertiliser bags was also made available during the audit. Records on the usage and disposal were well recorded and documented. Latest disposal as below:</p> <ul style="list-style-type: none"> • Sungai Sapi Estate: Latest disposal on 21/12/2023 by LD Recycle Enterprise • Laukin Estate: Latest disposal on 21/12/2023 by LD Recycle Enterprise • Bimbingan 1 Estate: Latest disposal on 29/12/2023 by LD Recycle Enterprise 	Complied
7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	<p>The policy of IOI Group was not to carry out any aerial application of pesticides. Based on documentation reviews (chemical usage records, chemical register, justification of pesticides, chemical bin cards, chemical stock purchase), site visits, and interview with relevant personnel (storekeeper, workers, etc.), it was noted that each estate of the UoC had not practicing the aerial spraying. Therefore, this policy has been found to be adhered at the UoC.</p>	Complied
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>All workers were exposed to the chemical hazards have undergo medical surveillance programme which is recommended in CHRA</p>	Complied

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		<p>and as stipulated in the Use and Standard of Exposure or Chemicals Hazardous to Health (USECHH) Regulations 2000.</p> <p>For Laukin Estate, Medical surveillance for year 2023 was conducted on 14/03/2023 by Occupational Health Doctor (OHD) with DOSH registration number HQ/13/DOC/00/315. 18 workers which consists of mechanic, water pump operator, pesticide sprayer and store attendant are fit to work. Apart from medical surveillance, which is conducted yearly, monthly clinical checks (gastrointestinal, urinary system) are also carried out by the Estate Hospital Assistant to the workers who are exposed to the chemical hazards. Medical surveillance records and monthly health checking records (done at the clinics) were available and satisfactorily maintained. Feedback received during interviews with sampled workers who were exposed to the chemical hazards, found that they did not have any symptoms of toxic reactions such as skin infection, throat pain, breathing difficulties or nail problems.</p> <p>For Bimbingan 1 Estate, Annual medical surveillance was conducted on 12/04/2023 and 07/07/2023 by Occupational Health Doctor (OHD) with DOSH registration no. HQ/13/DOC/00/315. Medical surveillance was conducted based on recommendation from CHRA report and as stipulated in the USECHH) Regulations 2000. 36 workers which consists of mechanic, storekeeper, store attendant, water treatment plan, sprayer and manurer undergo medical surveillance and all of them are fit to work. Sprayers were interviewed during field visits, and feedback received that they did not have any symptoms of toxic reactions such as skin infection, throat pain, breathing difficulties or nail problems. In addition, monthly clinical checks (gastrointestinal, urinary system) are also carried out by the Estate Hospital Assistant to the workers who are exposed to the chemical hazards. Medical surveillance records and</p>	
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		<p>monthly health checking records were made available during the audit.</p> <p>For Sg Sapi Estate, Medical surveillance was conducted on 07/07/2023 and 12/10/2023 to the workers exposed to chemical hazards as recommended in the CHRA report on 14/08/2023. All workers undergo medical surveillance is fit to continue their work without any abnormal results. The results have been verified in the report of medical surveillance which is conducted by Occupational Health Doctor (DOSH Reg. No.: HQ/19/DOC/00/00399).</p> <p>No abnormalities reported by the Occupational Health Doctor (OHD). The medical reports showed that there was no case of low blood cholinesterase levels. Any worker with such health condition would be declared as unfit for work with pesticides. No such cases in the UoC as at the date of the audit. In addition to the annual medical surveillance, monthly clinical checks (gastrointestinal, urinary system, pregnancy) also carried out by the Medical Health Officer/Assistant on the chemical handlers. Medical surveillance records and monthly health checking records (done at the clinics) were available and satisfactorily maintained. Chemical handlers were interviewed during field visits and feedback received that they did not have any symptoms of toxic reactions such as skin disorders, rashes, mouth, and throat pain, breathing difficulties or nail problems.</p>	
7.2.11	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>Ladang Sabah POM UoC are bound by IOI's Guidelines on Reproductive Health (Doc Ref: IOI/G/SE/ 002 dated 05-Oct-2020) states:</p> <ul style="list-style-type: none"> Paragraph 4.1.2 of the Guidelines states that the Estate's Health Assistants (EHA) are to carry out urine pregnancy test at 3 months interval for general workers, and at monthly intervals for chemical handlers, upon workers' consent. 	Complied

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		<ul style="list-style-type: none"> Paragraph 4.1.3 of the Guidelines states that the management shall reassign the pregnant workers with tasks which are appropriate for pregnant women. <p>Mill and every estate have their worker list and stated the type of work clearly. Pregnant female workers are given an alternative work. At Terusan Baru Estate, a manurer was confirmed pregnant via UPT on 29/5/2023. Terusan Baru Estate management issued letter dated 30/5/2023 to transfer this pregnant worker to do general work at the office premises. Verified from records, on-site field inspections and interviews that no pregnant or breast-feeding woman had been offered work as pesticide handlers or operators.</p> <p>For the people that have medical restrictions, the UoC is complying with the Part X (Medical Removal Protection) – Regulation 28. Medical removal protection of Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulations 2000, which states:</p> <p>(1) The employer shall not permit an employee to be engaged in and shall remove him from any work that exposes or likely to expose him to chemicals hazardous to health on each occasion that the medical finding, determination or opinion expressed by an occupational safety and health officer who is also a medical practitioner or by an occupational health doctor shows that the employee has a detected medical condition which places him at increased risk of material impairment to health from exposure to chemicals hazardous to health.</p> <p>(2) The employer, after being notified by an occupational safety and health officer who is also a medical practitioner or an occupational health doctor of the fact, shall not permit a pregnant employee or breastfeeding employee to be engaged</p>	
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		<p>in, and shall remove the employee from work which may expose or is likely to expose the employee to chemicals hazardous to health.</p> <p>(3) The employer shall return an employee to his former job -</p> <p>(a) for an employee removed in accordance with subregulation (1), when a subsequent medical determination results in a medical finding, determination or opinion which shows that the employee no longer has the detected medical condition; or</p> <p>(b) for an employee removed in accordance with subregulation (2), at the appropriate time where the employee is no longer pregnant or breastfeeding a child.</p> <p>(4) For the purpose of this regulation, "medical practitioner" means a medical practitioner registered under the Medical Act 1971 [Act 50].</p> <p>Following the guidance outlined in the CHRA report, employees involved in tasks related to chemicals are required to undergo annual medical surveillance. If there a case where a worker indicates he/she is "Not Fit To Work," the OHD will then suggest "Medical Removal" for that particular individual.</p> <p>However, based on the latest results from medical surveillance, it has been determined that all employees are fit to work. Therefore, the OHD has not made any recommendations for "Medical Removal" based on the current assessments.</p>	
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	The Waste Management Plan is incorporated in the Environmental Impact Assessment EIA Management Action Plan and Continuous Improvement Plan of respective estates and mill 2023/24 detailing	Complied

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	- Minor compliance -	<p>waste and pollution in relation to the operations. 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 implement by CU were:</p> <table border="1"> <thead> <tr> <th></th><th>Waste Type</th><th>Description</th><th>Location</th></tr> </thead> <tbody> <tr> <td>1</td><td>Domestic waste</td><td>Rubbish</td><td>Line sites, office, workshop, store</td></tr> <tr> <td rowspan="3">2</td><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>3</td><td>Sewage waste</td><td>Sewage</td><td>Worker's housing toilets/ office</td></tr> <tr> <td rowspan="4">4</td><td rowspan="4">Scheduled Waste</td><td>SW 404 Clinical waste</td><td>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 contaminated with chemicals, pesticides, SW</td><td>Scheduled waste store</td></tr> </tbody> </table> <p>The documents were sighted and verified.</p>		Waste Type	Description	Location	1	Domestic waste	Rubbish	Line sites, office, workshop, store	2	Industrial waste	Fertilizer bags	Empty bags store	Scrap metal	Workshop	POME	ETP	3	Sewage waste	Sewage	Worker's housing toilets/ office	4	Scheduled Waste	SW 404 Clinical waste	Clinic	SW rags, plastics, filters	Workshop	Spent lubricant & hydraulic oil	Workshop	Disposed containers, bags, equipment contaminated with chemicals, pesticides, SW	Scheduled waste store	
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7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>Among the identified wastes include empty chemical containers including pesticides containers. Empty pesticide containers were 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. Inventory and consignment documents verified for confirmation of proper management and</p>	Complied																														

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disposal. The scheduled wastes generated at the CU are not more than 180 days @ 20mt.

	Estates/Mill		
	Type	Description	Action
1	Domestic waste	Rubbish	Collection/disposal 2x-3x /week internally. Establish landfill/collection SOP Landfill Site Sg Sapi P19E Laukin Estate 1 PM22A / Bimbingan Estate 1 PR22D Terusan Baru Estate – PM94A LSPOM – PM97L Create awareness on hygiene at line site
2	Industrial waste	Fertilizer bags	Inventory of bags, reuse for LF collection, sell to appointed contractor
		Scrap metal	Inventory maintained, tender at OU level for sale to licensed contractor.
		POME	Daily monitoring of application at designated point at Moynod Estate
3	Sewage waste	sewage	To monitor during housing inspection and residents’ complaints. Engagement with licensed contractor for sewage management.

		4	Scheduled Waste	SW 404 Clinical waste	Inventory maintained. Storage in sharp bin in clinic. Disposal to Sedafiat Sdn Bhd.																														
				SW rags, plastics, filters	Inventory maintained. Storage in scheduled waste store. Disposal to licensed contractor.																														
				Spent lubricant & hydraulic oil	Collection by licensed vendor. Inventory maintained.																														
				Disposed containers, bags, equipment contaminated with chemicals, pesticides, SW	Inventory maintained. Storage in SW store. All containers are labeled. Empty containers collected by authorized vendor.																														
<table><tr><td></td><td colspan="4">Ladang Sabah Palm Oil Mill</td></tr><tr><td></td><td>Type of waste</td><td colspan="3">Action</td></tr><tr><td>1</td><td>POME</td><td colspan="3">Application at designated field specified by Agronomist.</td></tr><tr><td>2</td><td>EFB</td><td colspan="3">Application at designated field specified by Agronomist.</td></tr><tr><td>3</td><td>Fiber/shell</td><td colspan="3">Utilization as fuel in the boiler. Surplus fiber used in field general upkeep & shell sold externally</td></tr><tr><td>4</td><td>Boiler Ash</td><td colspan="3">Placed in area far from water source to prevent water pollution.</td></tr></table>							Ladang Sabah Palm Oil Mill					Type of waste	Action			1	POME	Application at designated field specified by Agronomist.			2	EFB	Application at designated field specified by Agronomist.			3	Fiber/shell	Utilization as fuel in the boiler. Surplus fiber used in field general upkeep & shell sold externally			4	Boiler Ash	Placed in area far from water source to prevent water pollution.		
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		<p>All estates will collectively deliver the scheduled waste to Ladang Sabah Palm Old Mill for bulk transfer to the DOE licensed collector Lagenda Bumimas Sdn Bhd (DOE letter dated 23/0102018 ref no ASSHB/91/110/619/001). The procedure is described in IOI/SRO/HSE/SW/01 dated 01/01/2017 – labelling handling storage transfer and disposal of scheduled waste. Details of collection as given below. All units in mt otherwise stated.</p> <table><tr><td>Ldg Sabah POM</td><td>SW 429</td><td>SW 305</td><td>SW 102</td><td>SW 306</td><td>SW 410</td><td>SW 409</td><td>SW 109</td><td>SW 104</td><td>SW 110</td></tr><tr><td>14/01/24</td><td>0.350</td><td>3.630</td><td>-</td><td>-</td><td>0.390</td><td>0.510</td><td>-</td><td>0.020</td><td>-</td></tr><tr><td>01/01/24</td><td>-</td><td>-</td><td>-</td><td>-</td><td>1.120</td><td>1.270</td><td>-</td><td>-</td><td>-</td></tr><tr><td>18/10/23</td><td>0.530</td><td>6.270</td><td>0.160</td><td>0.360</td><td>2.100</td><td>3.160</td><td>0.130</td><td>0.200</td><td>0.060</td></tr><tr><td>03/06/23</td><td>0.637</td><td>4.772</td><td>0.523</td><td>4.772</td><td>1.214</td><td>1.301</td><td>0.092</td><td>-</td><td>-</td></tr></table> <table><tr><td>Sg Sapi</td><td>SW 311</td><td>SW 104</td><td>SW 417</td><td>SW 305</td><td>SW 410</td><td>SW 109</td><td>SW 409</td><td>SW 110</td><td>SW 306</td></tr><tr><td>13/01/24</td><td>2.120</td><td>-</td><td>-</td><td>0.200</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>16/12/23</td><td>-</td><td>-</td><td>-</td><td>0.180</td><td>0.016</td><td>0.002</td><td>0.060</td><td>-</td><td>-</td></tr><tr><td>16/11/23</td><td>-</td><td>0.001</td><td>0.002</td><td>-</td><td>0.030</td><td>0.001</td><td>0.120</td><td>-</td><td>-</td></tr><tr><td>15/09/23</td><td>-</td><td>-</td><td>0.001</td><td>0.150</td><td>0.025</td><td>0.002</td><td>-</td><td>-</td><td>-</td></tr></table> <table><tr><td>Laukin</td><td>SW 311</td><td>SW 104</td><td>SW 417</td><td>SW 305</td><td>SW 410</td><td>SW 109</td><td>SW 409</td><td>SW 110</td><td>SW 306</td></tr><tr><td>16/12/23</td><td>-</td><td>-</td><td>0.002</td><td>0.210</td><td>0.150</td><td>-</td><td>0.011</td><td>-</td><td>-</td></tr></table>	Ldg Sabah POM	SW 429	SW 305	SW 102	SW 306	SW 410	SW 409	SW 109	SW 104	SW 110	14/01/24	0.350	3.630	-	-	0.390	0.510	-	0.020	-	01/01/24	-	-	-	-	1.120	1.270	-	-	-	18/10/23	0.530	6.270	0.160	0.360	2.100	3.160	0.130	0.200	0.060	03/06/23	0.637	4.772	0.523	4.772	1.214	1.301	0.092	-	-	Sg Sapi	SW 311	SW 104	SW 417	SW 305	SW 410	SW 109	SW 409	SW 110	SW 306	13/01/24	2.120	-	-	0.200	-	-	-	-	-	16/12/23	-	-	-	0.180	0.016	0.002	0.060	-	-	16/11/23	-	0.001	0.002	-	0.030	0.001	0.120	-	-	15/09/23	-	-	0.001	0.150	0.025	0.002	-	-	-	Laukin	SW 311	SW 104	SW 417	SW 305	SW 410	SW 109	SW 409	SW 110	SW 306	16/12/23	-	-	0.002	0.210	0.150	-	0.011	-	-	
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		16/11/23	-	-	-	0.200	0.010	-	-	-	-			
		16/08/23	-	-	-	1.360	0.360	-	-	-	-	-	-	
		B/bingan 1	SW 311	SW 104	SW 417	SW 305	SW 410	SW 109	SW 409	SW 102	SW 306			
		16/11/23	-	0.006	-	0.400	0.320	-	-	0.016	-			
		10/10/23	-	-	-	-	0.090	-	-	-	-			
		16/08/23	-	-	-	0.220	-	-	-	-	-			
		19/06/23	-	-	-		-	-	0.160	-	-			
		Terusan Baru	SW 311	SW 104	SW 417	SW 305	SW 410	SW 109	SW 409	SW 110	SW 306			
		15/12/23	-	-	-	0.170	0.360	-	1.700	-	-			
		16/11/23	-	-	0.008	-	0.070	0.002	0.340	-	-			
		19/06/23	-	-	-	0.130	-	-	0.320	-	-			
		The estates in the CU despatched SW 404 Clinical waste to Luangmanis Estate as a centralized point for onward delivery to Sedafiat Sdn Bhd. Despatch details as shown below. The mill utilizes the medical services of Moynod Estate dispensary.												
SW 404 - Estate		Date		Quantity/mt		Date		Quantity/mt						
Sg Sapi		30/12/2023		0.0003		31/10/2023		0.005						
Laukin		16/12/2023		0.0012		18/09/2023		0.0021						

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		<table><tr><td>Bimbingan 1</td><td>16/11/2023</td><td>0.00018</td><td>15/06/2023</td><td>0.0003</td></tr><tr><td>Terusan Baru</td><td>15/12/2023</td><td>0.00024</td><td>17/11/2023</td><td>0.0019</td></tr></table> <p>All inventories and despatches including the facilities were within the legislative requirement.</p>	Bimbingan 1	16/11/2023	0.00018	15/06/2023	0.0003	Terusan Baru	15/12/2023	0.00024	17/11/2023	0.0019	
Bimbingan 1	16/11/2023	0.00018	15/06/2023	0.0003									
Terusan Baru	15/12/2023	0.00024	17/11/2023	0.0019									
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	All palms in estates were planted. During the field visit there was no land preparation/replanting PR21/22//23 and 2024 made using fire for the land preparation and clearing. This is also specified in item 3 of IOI Plantation Zero Burning Policy by Plantation Director dated May 2018. The estates adhered to the SOP in the policy advocates zero burning. All previous crop is felled, chipped, shredded, windrowed and left to decompose. Interview with the workers and head workers also confirmed that fire is not being used for the above purpose.	Complied										
Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.													
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	<p>The estates and mill continued to use and implement SOP for each of the processes. Brief version of the SOP was displayed at the appropriate locations. Copies of the documented SOP were presented to the audit team. It was observed that activities being implemented which involved safety, health, environmental, quality, employees, etc. had followed the established Standard Operating Procedure, guidelines and policies</p> <p>a) Safety Standard Operating Procedures (SOP) dated 01/08/2012 ref IOI/OSH 3.3.2 - Manuring</p> <p>b) Agrochemical Management Guidelines 28/8/20 ref IOI/GG/SE/102</p> <p>c) Sustainability Palm Oil Policy dated Oct 2020 signed by Group Managing Director / CEO</p>	Complied										

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		<p>d) Environmental Management Guidelines ref IOI/G/EO/006 dated 28/8/20</p> <p>All the estates operations were guided through the manuals and SOP and followed to manage soil fertility to optimise yield and minimise environmental impacts.</p>																																					
7.4.2	<p>Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health.</p> <p>- Minor compliance -</p>	<p>Periodic tissue and soil sampling were carried out in the estates to monitor changes in nutrient status and its results formed the basis for the fertilizers input recommendation. The soil analysis provided the indication of soil health and monitors the changes in the organic carbon and total nitrogen. For all the estates agronomic assessment and fertiliser recommendation was conducted by IOI Research Centre Sandakan - Agronomist 20223/24 manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar sampling for Ash, N, P, K, Mg, Ca & B had been carried out in all estates. Soil analysis for pH, Org C, Total N, Total P, Avail P, exch K, exch Ca & exch Mg was carried out on a 5-year cycle basis and recent carried out as follows:</p> <table><tr><td></td><td></td><td colspan="2">Soil Analysis</td><td colspan="2">Foliar Analysis</td></tr><tr><td></td><td>Estate</td><td>Date</td><td>Report No</td><td>Date</td><td>Report No</td></tr><tr><td>1</td><td>Sg Sapi</td><td>01/01/24</td><td>STR/01/24/04</td><td>04/11/23</td><td>PTR/11/23/013</td></tr><tr><td>2</td><td>Laukin</td><td>05/12/23</td><td>STR/12/23/03</td><td>01/11/23</td><td>PTR/11/23/001</td></tr><tr><td>3</td><td>Bimbingan 1</td><td>30/06/23</td><td>S070/21-22</td><td>19/04/23</td><td>P117/22-23</td></tr><tr><td>4</td><td>Terusan Baru</td><td>19/10/23</td><td>STR/11/23/02</td><td>05/05/23</td><td>P125/22-23</td></tr></table>			Soil Analysis		Foliar Analysis			Estate	Date	Report No	Date	Report No	1	Sg Sapi	01/01/24	STR/01/24/04	04/11/23	PTR/11/23/013	2	Laukin	05/12/23	STR/12/23/03	01/11/23	PTR/11/23/001	3	Bimbingan 1	30/06/23	S070/21-22	19/04/23	P117/22-23	4	Terusan Baru	19/10/23	STR/11/23/02	05/05/23	P125/22-23	Complied
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7.4.3	<p>A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>All the estates visited had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting harvesters paths and letting the cut mass to decompose in the field, EFB mulching. In addition, during replanting, palms were felled, chipped, windowed and left to decompose. Records showed that the estates had applied EFB at 20-40 tons/ha and records showed that EFB mt in 2022/23 was as follows. Effluent is discharged to P97M at Ladang Moynod Estate using land application method.</p> <table><tr><td></td><td>Estate</td><td>Field no</td><td>Mt</td><td></td><td>Estate</td><td>Field no</td><td>Mt</td></tr><tr><td>1</td><td>Sg Sapi</td><td>PR22A</td><td>960</td><td>8</td><td>BBE 1</td><td>PR23C</td><td>69.99</td></tr><tr><td>2</td><td>Sg Sapi</td><td>PM20A</td><td>1280</td><td>9</td><td>BBE 1</td><td>PR23D</td><td>100.13</td></tr><tr><td>3</td><td>Laukin</td><td>PM97M</td><td>1020</td><td>10</td><td>T Baru</td><td>PR23F</td><td>233.52</td></tr><tr><td>4</td><td>Laukin</td><td>PM97L</td><td>2244</td><td>11</td><td>T Baru</td><td>PR23G</td><td>22.36</td></tr></table>		Estate	Field no	Mt		Estate	Field no	Mt	1	Sg Sapi	PR22A	960	8	BBE 1	PR23C	69.99	2	Sg Sapi	PM20A	1280	9	BBE 1	PR23D	100.13	3	Laukin	PM97M	1020	10	T Baru	PR23F	233.52	4	Laukin	PM97L	2244	11	T Baru	PR23G	22.36	Complied
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7.4.4	<p>Records of fertiliser inputs are maintained.</p> <p>- Minor compliance -</p>	<p>Fertiliser application program was monitored using records among others as described below;</p> <p>a) program sheets, bin cards,</p> <p>b) Field cost book, fertiliser application monitoring forms, etc.</p> <p>c) Reconciliation of empty bags vs the issuance.</p> <p>Records of programs and applications of fertilisers were reviewed by auditors. Review of the records revealed that the actual fertilizers applied in 2023/24 was in line with the program. The following fertilizers were applied in the estates subject to the recommendation by the Agronomist.</p>	Complied																																								

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				Fertilizer	Kg/palm	application month																										
			1	A Chloride	1.25	Oct																										
			2	MOP	1.50C	April/Aug																										
			3	NPK-C	1.50-1.75	Feb/Mac/Aug																										
			4	Borate	0.05-0.10	July																										
			5	NK Mix	2.25	Feb																										
			6	RP	1.50	May/June																										
Criterion 7.5: Practices minimise and control erosion and degradation of soils.																																
7.5.1	(C) Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance -	Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows: <table><tr><td></td><td>Sg Sapi</td><td>Laukin</td><td>Bimbingan 1</td><td>Terusan Baru</td></tr><tr><td>1</td><td>K/btangan</td><td>-</td><td>-</td><td>Sook</td></tr><tr><td>2</td><td>Lokan</td><td>-</td><td>Lokan</td><td>Bidu Bidu</td></tr><tr><td>3</td><td>Rumidi</td><td>Rumidi</td><td>-</td><td>Rumidi</td></tr><tr><td>4</td><td>Kretam</td><td>Kretam</td><td>-</td><td>-</td></tr></table> There were no other problem soils (e.g. podzols and acid sulphate soils) in the CU estates. Maps are prepared latest dated 20/12/2023 by IOI GIS department.						Sg Sapi	Laukin	Bimbingan 1	Terusan Baru	1	K/btangan	-	-	Sook	2	Lokan	-	Lokan	Bidu Bidu	3	Rumidi	Rumidi	-	Rumidi	4	Kretam	Kretam	-	-	Complied
	Sg Sapi	Laukin	Bimbingan 1	Terusan Baru																												
1	K/btangan	-	-	Sook																												
2	Lokan	-	Lokan	Bidu Bidu																												
3	Rumidi	Rumidi	-	Rumidi																												
4	Kretam	Kretam	-	-																												

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7.5.2	<p>No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.</p> <p>- Minor compliance -</p>	<p>Like all IOI estates, the estates visited in the CU continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by:</p> <ul style="list-style-type: none">a) Sustainability Palm Oil Policy dated Oct 2020 signed by Group Managing Director / CEOb) SOP - Ref no. IOI/SOP/A/05 Land preparation for replanting Mac 2020c) SOP - Ref no IOI/SOP/A/04 Land clearing for oil palm cultivation Mac 2020 <p>It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in various mature areas. The cover crop <i>Mucuna bracteata</i> had been planted along some slopes by management. Large areas with <i>Neprolepis biserrata</i> in the inter rows were sighted during the visit. The slope maps were provided by the Maps are prepared latest dated 07/06/2023 by IOI GIS department.</p> <table><tr><th></th><th>Topography</th><th>Sg Sapi</th><th>Laukin</th><th>Bimbingan 1</th><th>Terusan Baru</th></tr><tr><td>1</td><td>0-2</td><td>18.72</td><td>24.61</td><td>12.76</td><td>25.03</td></tr><tr><td>2</td><td>2-6</td><td>35.02</td><td>45.59</td><td>35.43</td><td>48.48</td></tr><tr><td>3</td><td>6-12</td><td>33.88</td><td>24.55</td><td>37.81</td><td>19.19</td></tr><tr><td>4</td><td>12-15</td><td>7.05</td><td>3.45</td><td>7.98</td><td>2.88</td></tr><tr><td>5</td><td>15-25</td><td>5.05</td><td>1.75</td><td>5.79</td><td>3.67</td></tr><tr><td>6</td><td>>25</td><td>0.29</td><td>0.05</td><td>0.25</td><td>0.75</td></tr></table>		Topography	Sg Sapi	Laukin	Bimbingan 1	Terusan Baru	1	0-2	18.72	24.61	12.76	25.03	2	2-6	35.02	45.59	35.43	48.48	3	6-12	33.88	24.55	37.81	19.19	4	12-15	7.05	3.45	7.98	2.88	5	15-25	5.05	1.75	5.79	3.67	6	>25	0.29	0.05	0.25	0.75	Complied
	Topography	Sg Sapi	Laukin	Bimbingan 1	Terusan Baru																																								
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			Total	100.00	100.00	100.00	100.00		
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	This compliance being addressed in SOP Land preparation for replanting and new planting ref no IOI/SOP/A/05 dated 2007. The "Slope and River Protection" signed by the CEO dated Jan 2015 stating the following among others; Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the existing crop all vegetative shall be maintained accordingly".							Complied
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.									
7.6.1	(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the audit period.							Not Applicable
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices. - Minor compliance -	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the audit period.							Not Applicable
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the audit period. Soil surveys are made and available in a soil map at all estates. Topographic contour maps are also available which are both used to manage the drainage and road works in the estates.							Not Applicable
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.									

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7.7.1	<p>(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.</p> <p>- Critical (Major) compliance -</p>	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the UoC. Therefore, there is no new planting on peat regardless of depth after 15 November 2018.	Complied
7.7.2	<p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.</p> <p>PROCEDURAL NOTE:</p> <p>Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).</p> <p>- Minor compliance -</p>	Initially, IOI has emailed RSPO Peat Inventory Template and Estate Peat Map to RSPO Secretariat on 15/11/2019 and RSPO Secretariat has acknowledged received of the email on 18/11/2019. For this additional area that has been identified, IOI email latest inventory to GHG Unit of RSPO on 17 July 2020 and acknowledged by GHG Unit of RSPO on 22 July 2020.	Complied
7.7.3	<p>(C) Subsidence of peat is monitored, documented and minimised.</p> <p>- Critical (Major) compliance -</p>	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the period of review.	Not Applicable
7.7.4	<p>(C) A documented water and ground cover management programme is in place.</p> <p>- Critical (Major) compliance -</p>	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the period of review.	Not Applicable
7.7.5	<p>(C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with</p>	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the period of review.	Not Applicable

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	<p>crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.</p> <p>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p> <p>- Critical (Major) compliance -</p>		
7.7.6	<p>(C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the period of review.	Not Applicable
7.7.7	<p>(C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	There is no peat soil or soil categorized as marginal or fragile soil at the 4 estates audited. The entire estates had no new planting program during the period of review.	Not Applicable
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>b) Workers have adequate access to clean water.</p>	<p>The mill /estates had established its Water Management Plan for year 2023/24 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) Construction of water gate and scheduled water pumping for effective management of field drains and field water level.</p>	Complied

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	<p>- Minor compliance -</p>	<p>c) daily monitoring of bund / scheduled maintenance</p> <p>d) Establishment of <i>mucuna bracteata</i> to prevent erosion,</p> <p>e) Side drains at field road to control water, frond stacking,</p> <p>f) Enhancement of ground vegetation at bare ground area.</p> <p>The water sources are as shown below:</p> <table><tr><td></td><td>Water sources</td><td>Usage</td><td>Monitoring & measurement</td><td>Frequency</td></tr><tr><td>1</td><td>Water catchment</td><td>domestic consumption & mill processing</td><td>Monitoring water supply</td><td>Monthly</td></tr><tr><td>2</td><td>Rain water</td><td>Domestic use Workshop Chemical mixing</td><td>Rain fall data</td><td>On-going</td></tr><tr><td>3</td><td>Water tank</td><td>Emergency water supply</td><td>-</td><td>-</td></tr></table> <p>The contingency plan during water shortage</p> <table><tr><td></td><td>Area/incident</td><td>Action steps</td></tr><tr><td>1</td><td>Water shortage/ prolonged dry season</td><td>To obtain water from local authority /estate catchment To train/educate staff/workers to conserve water To seek assistance from local authority To obtain treated water supply from mill's WTP</td></tr><tr><td>2</td><td>Severe water pollution/ Contamination</td><td>To obtain water from local authority To train/educate staff/workers to conserve water To seek assistance from local authority</td></tr></table>		Water sources	Usage	Monitoring & measurement	Frequency	1	Water catchment	domestic consumption & mill processing	Monitoring water supply	Monthly	2	Rain water	Domestic use Workshop Chemical mixing	Rain fall data	On-going	3	Water tank	Emergency water supply	-	-		Area/incident	Action steps	1	Water shortage/ prolonged dry season	To obtain water from local authority /estate catchment To train/educate staff/workers to conserve water To seek assistance from local authority To obtain treated water supply from mill's WTP	2	Severe water pollution/ Contamination	To obtain water from local authority To train/educate staff/workers to conserve water To seek assistance from local authority	
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		To obtain treated water supply from mill's WTP																					
	<p>The estates had implemented water managements plans which covered:</p> <ul style="list-style-type: none">a) Water shortage contingenciesb) Water pollution preventionc) Reduce wastaged) Identification & management of waste waterse) Monitoring rainfallf) Regular water quality analysis. <p>Water management plan reviewed annually recent on 08/01/2024. The management plan was sighted and verified with the reduction plan shown therein;</p>																						
		<table><tr><th></th><th>Issues/Areas</th><th>Action Steps</th><th>PIC</th><th>Status</th></tr><tr><td>1</td><td>Rain water collection</td><td>Large containers are to be placed at strategic locations to collect rain water The rainwater shall be recycled for washing heavy machinery</td><td>AM/Field staff</td><td>On-going</td></tr><tr><td>2</td><td>Leakage on plumbing system</td><td>Frequent inspection to detect leakage Fix any leakage</td><td>AM/Field staff</td><td>On-going</td></tr><tr><td>3</td><td>Water compartmentalization</td><td>To conserve level of soil moisture To minimize water stress during dry season</td><td>AM/Field staff</td><td>On-going</td></tr></table>		Issues/Areas	Action Steps	PIC	Status	1	Rain water collection	Large containers are to be placed at strategic locations to collect rain water The rainwater shall be recycled for washing heavy machinery	AM/Field staff	On-going	2	Leakage on plumbing system	Frequent inspection to detect leakage Fix any leakage	AM/Field staff	On-going	3	Water compartmentalization	To conserve level of soil moisture To minimize water stress during dry season	AM/Field staff	On-going	
	Issues/Areas	Action Steps	PIC	Status																			
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		4	Handling of chemicals	To recycle water spillage while mixing of chemical at mixing area	AM/Field staff	On-going
		5	education	Avoid excessive usage during cleaning Close pipe to prevent water dripping	AM/Field staff	On-going
		6	Water saving in nursery	To cease watering if rainfall recorded 8mm	AM/field staff	As necessary
		The Mill Identification & Management of Waste Water				
			location	Waste water produced	Treatment/containment	Reuse/recycle/disposal method
		1	Processing stations	Clarification condensate Sterilizer condensate Hydro cyclone condensate Mill floor cleaning water	Oil recovery/ETP	Recover into system
		2	Boiler	Blow down, cleaning water	Sludge pit, ETP	Monsoon drain
		3	Process ramp	Rainfall runoff	Sedimentation trap	Monsoon drain
		4	Engine room	Steam condensate,	Monsoon drain, recycled tank	Monsoon drain

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		<table><tr><td></td><td></td><td>turbine cooling water</td><td></td><td></td></tr><tr><td>5</td><td>Laboratory</td><td>Cleaning water</td><td>Process drains</td><td>Monsoon drain</td></tr><tr><td>6</td><td>Washroom</td><td>Toilet water, cleaning water</td><td>Septic tank</td><td>Collected by licensed Vendor</td></tr></table>			turbine cooling water			5	Laboratory	Cleaning water	Process drains	Monsoon drain	6	Washroom	Toilet water, cleaning water	Septic tank	Collected by licensed Vendor						
		turbine cooling water																					
5	Laboratory	Cleaning water	Process drains	Monsoon drain																			
6	Washroom	Toilet water, cleaning water	Septic tank	Collected by licensed Vendor																			
		All documents were sighted and verified.																					
7.8.2	<p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</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 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>No</td><td>River width</td><td>Buffer zone</td><td>No</td><td>River width</td><td>Buffer zone</td></tr><tr><td>1</td><td>> 40 meters</td><td>50 meters</td><td>3</td><td>3-20 m</td><td>20 meters</td></tr><tr><td>2</td><td>20 - 40 m</td><td>40 meters</td><td>4</td><td>< 3 meters</td><td>5 meters</td></tr></table> <p>The signboards were displayed accordingly at the site where applicable. The guideline was issued by the SPO Department Environmental Management Guidelines document ref IOI/G/EV/006 dated 28/08/2020. During the field visit there was no spraying activities or signs left in such an area. The buffer zones identified at the estates/mill are as follows:</p>			No	River width	Buffer zone	No	River width	Buffer zone	1	> 40 meters	50 meters	3	3-20 m	20 meters	2	20 - 40 m	40 meters	4	< 3 meters	5 meters	OFI
No	River width	Buffer zone	No	River width	Buffer zone																		
1	> 40 meters	50 meters	3	3-20 m	20 meters																		
2	20 - 40 m	40 meters	4	< 3 meters	5 meters																		

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	Estate/Mill	Buffer zone area
1	Sg Sapi	Water stream P19C/ Water Pond P20D
2	Laukin	Internal water stream / Pond PR22A
3	Bimbingan 1	Sg Segaliud Lokan / Water Pond
4	Terusan Baru	Sg Monyet / Internal Water streams
5	Ldg Sabah POM	Mill Water Catchment Pond

Samples are taken from the mill and estates for detection of any pollution arising from the mill and estates activities. Water samples from the intake point are taken for phosphate and nitrate analysis for detection of fertilizer application effect to the water courses. Extracted record of both the estates with details below;

Among others management plan taken:

- a) Regular inspection at buffer/HCV areas
- b) Monitor water from surrounding areas
- c) Track, measure and report all activities around river
- d) Train and educate workers.

Samples for drinking water are taken from the line sites and the treatment plant taken 2x/year. Water stream samples are taken 3x/year by a Consultant Kiwiheng Environmental Consultant. Parameters are tested against the Class IIB National Water Quality Standard NWQSM to determine the water quality. Among other parameters as shown below.

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		Sg Sapi	Laukin	B/Bingan 1	T Baru
	Standard	10/8/23	10/8/23	18/04/23	18/4/23
Total S Solids	50	4	46	32	22
Oil & Grease	N	<1	<1	<1	<1
Nitrate	7	2	<1	2	<1
Phosphate	0.2	0.01	<0.01	0.14	0.20
Turbidity	50	3.50	13.30	45.80	22.2

The mill takes monthly water sampling at Sg Muanad both upstream and downstream for compliance to the Jadual Pematuhan. Results for analysis dated respectively was sighted and verified. Units in mg/L except for pH.

No	parameter	Standard	No	Parameter	standard
1	pH	6.5-9.0	6	Cu	1.0
2	Color	15	7	Chromium	0.05
3	Turbidity	5	8	CN	0.07
4	As	0.01	9	F	0.4-0.6
5	Cd	0.003	10	AN	1.5
	Parameter	Hulu	Hilir	Final Discharge	
1	pH	7.50	7.30	8.20	
2	BOD	ND (<2)	ND (<2)	14.80	

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3	COD	ND (<15)	ND (<15)	330
4	A Nitrogen	ND (<1)	ND (<1)	ND (<1)
5	Total Nitrogen	ND (<1)	ND (<1)	12.30
6	Oil & Grease	ND (<2)	ND (<2)	ND (<2)
7	S Solids	19.00	20.00	ND (<2)
8	Total Solids	170.00	140.00	3348.00
	Parameter	Hulu	Hilir	Final Discharge
1	pH	7.50	7.30	8.20
2	BOD	ND (<2)	ND (<2)	14.80
3	COD	ND (<15)	ND (<15)	330
4	A Nitrogen	ND (<1)	ND (<1)	ND (<1)
5	Total Nitrogen	ND (<1)	ND (<1)	12.30
6	Oil & Grease	ND (<2)	ND (<2)	ND (<2)
7	S Solids	19.00	20.00	ND (<2)
8	Total Solids	170.00	140.00	3348.00

There were no issues on the water quality for the sampling points for the sample taken.

At Laukin Estate, the estate to identify areas and review timing of activities related to Chemical / Bunch Ash application closed to the riparian / conservation areas during the monsoon period. This is to prevent for any washout during flooding occurrence flowing to nearby water courses leading to potential contamination. Thus, An OFI #2448412-202401-I4 was raised against this indicator.

7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p> <p>- Minor compliance -</p>	<p>The effluent treatment plant was made in accordance to legislative requirement and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements.</p> <p>a) No over flow was observed, and flow meter reading was recorded daily. The mill monitoring the effluent and submits to DOE through 'Borang Penyata Suku Tahunan'.</p> <p>b) Ladang Sabah Mill DOE license no 003445 was for land application requirement of which is BOD less than 20 mg/l in Moynod Estate field no PM97M</p> <p>c) The results from final discharge were in compliance within the parameter limit. Records were sighted and verified.</p> <table><tr><th>Sample date</th><th>Std</th><th>17/10/23</th><th>07/11/23</th><th>08/12/23</th></tr><tr><td>PH</td><td>-</td><td>8.20</td><td>8.10</td><td>8.20</td></tr><tr><td>BOD</td><td>20</td><td>18.00</td><td>17.60</td><td>14.80</td></tr><tr><td>COD</td><td>-</td><td>309</td><td>367</td><td>330</td></tr><tr><td>Total solids</td><td>-</td><td>3068</td><td>3420</td><td>3348</td></tr><tr><td>S Solids</td><td>200 mg/L</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Oil & grease</td><td>20 mg/L</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>A Nitrogen</td><td>150 mg/L</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Total N</td><td>200mg/L</td><td>11.40</td><td>12.40</td><td>12.30</td></tr></table>	Sample date	Std	17/10/23	07/11/23	08/12/23	PH	-	8.20	8.10	8.20	BOD	20	18.00	17.60	14.80	COD	-	309	367	330	Total solids	-	3068	3420	3348	S Solids	200 mg/L	0.00	0.00	0.00	Oil & grease	20 mg/L	0.00	0.00	0.00	A Nitrogen	150 mg/L	0.00	0.00	0.00	Total N	200mg/L	11.40	12.40	12.30	Complied
Sample date	Std	17/10/23	07/11/23	08/12/23																																												
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7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis with the latest recording detailed sampled (water usage per mt in 2022/23 of fresh fruit bunches (FFB) below;</p> <table><tr><th>No</th><th>Month</th><th>Water L</th><th>FFB / mt</th><th>Water/FFB</th></tr><tr><td>1</td><td>July 22</td><td>35804</td><td>14976</td><td>2.39</td></tr><tr><td>2</td><td>Aug 22</td><td>37620</td><td>18044</td><td>2.08</td></tr><tr><td>3</td><td>Sep 22</td><td>40915</td><td>18695</td><td>2.19</td></tr><tr><td>4</td><td>Oct 22</td><td>48570</td><td>19989</td><td>2.43</td></tr><tr><td>5</td><td>Nov 22</td><td>43872</td><td>19997</td><td>2.19</td></tr><tr><td>6</td><td>Dec 22</td><td>39601</td><td>18662</td><td>2.12</td></tr><tr><td>7</td><td>Jan 23</td><td>37364</td><td>17105</td><td>2.18</td></tr><tr><td>8</td><td>Feb 23</td><td>34607</td><td>16612</td><td>2.08</td></tr><tr><td>9</td><td>Mac 23</td><td>41063</td><td>20275</td><td>2.03</td></tr><tr><td>10</td><td>Apr 23</td><td>30412</td><td>14818</td><td>2.05</td></tr><tr><td>11</td><td>May 23</td><td>38345</td><td>19649</td><td>1.95</td></tr><tr><td>12</td><td>June 23</td><td>35660</td><td>18292</td><td>1.95</td></tr><tr><td></td><td>Total</td><td>463833</td><td>217115</td><td>2.14</td></tr></table> <p>A slightly higher water usage noted against ratio of 2.20, due to the proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc</p>	No	Month	Water L	FFB / mt	Water/FFB	1	July 22	35804	14976	2.39	2	Aug 22	37620	18044	2.08	3	Sep 22	40915	18695	2.19	4	Oct 22	48570	19989	2.43	5	Nov 22	43872	19997	2.19	6	Dec 22	39601	18662	2.12	7	Jan 23	37364	17105	2.18	8	Feb 23	34607	16612	2.08	9	Mac 23	41063	20275	2.03	10	Apr 23	30412	14818	2.05	11	May 23	38345	19649	1.95	12	June 23	35660	18292	1.95		Total	463833	217115	2.14	Complied
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Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised																						
7.9.1	A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented. - Minor compliance -	A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report for 2023/24. The Environment Management Plan for efficiency of fossil fuel usage are detailed below: <table><tr><td></td><td>Target</td><td>Objective</td><td>Action plan</td></tr><tr><td>1</td><td>Backhoe, tractor</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>to ensure the vehicle engine is turn off during idle time to record vehicle activity which consume fuel</td></tr><tr><td rowspan="2">2</td><td rowspan="2">Van / Supervisory vehicle</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>to record vehicle activity in order to eliminate waste activity which consume fuel. to turn off vehicle engine during idle time. Scheduled servicing for optimal performance</td></tr><tr><td>Spillages of diesel</td><td>To regularly monitor vehicles and gen-set operations</td></tr><tr><td>3</td><td>Mill</td><td>Gas Engine Operation</td><td>To increase utilization of gas engine.</td></tr></table>			Target	Objective	Action plan	1	Backhoe, tractor	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	to ensure the vehicle engine is turn off during idle time to record vehicle activity which consume fuel	2	Van / Supervisory vehicle	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	to record vehicle activity in order to eliminate waste activity which consume fuel. to turn off vehicle engine during idle time. Scheduled servicing for optimal performance	Spillages of diesel	To regularly monitor vehicles and gen-set operations	3	Mill	Gas Engine Operation	To increase utilization of gas engine.	Complied
	Target	Objective	Action plan																			
1	Backhoe, tractor	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	to ensure the vehicle engine is turn off during idle time to record vehicle activity which consume fuel																			
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		Spillages of diesel	To regularly monitor vehicles and gen-set operations																			
3	Mill	Gas Engine Operation	To increase utilization of gas engine.																			

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The diesel utilization for the mill and estates is provided in the below table. Units in Diesel L/FFB mt. Total diesel usage in Ladang Sabah Palm Oil Mill is 345183 liters.

Estate/Mill	B/Line	2020/21	2021/22	2022/23	2023/24 Dec
Sg Sapi	4.30	3.42	5.30	3.71	3.59
Laukin	12.71	15.47	14.14	12.26	13.79
T Baru	4.20	6.97	3.86	5.85	2.91
B/Bingan 1	24.49	32.68	27.26	13.52	9.74
LS POM	2.00	1.42	2.22	1.17	0.57

The estates and mill 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.

- a) Infrastructure of estates,
- b) Community size
- c) No. of vehicles / age of machine.
- d) To reduce reliance on fossil fuel by utilization of methane gas from Biogas Plant to generate electricity.
- e) Weather interference / crop production volume

There is no opportunity for the estates to capitalize the utilization of fibre/shell produced from the mill as part of their energy production in replacement of fossil fuel with the current technology limitation.

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Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.			
7.10.1	<p>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>Ladang Sabah Palm Oil Mill and Estates had identified emission of greenhouse gas (GHG) from their operations such as emission from their farm tractor and gen set operation.</p> <p>a) The management from both estates and mill had planned to reduce emission by daily inspection and monitoring for their farm tractor and gen set to prevent any leakage and problem that could adversely impact the environment.</p> <p>b) Fuel Consumption, Peat Oxidation, POME and reported in the Palm GHG Summary Report.</p>	Complied
7.10.2	<p>(C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>Ladang Sabah Palm Oil Mill and Estates had calculated the GHG using RSPO Palm GHG calculator and the calculation option used is Option 1. There is no new development within the estates audited.</p>	Complied
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. The Pollution Identification Environmental Improvement Management Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly.</p> <p>The objectives are to minimize environmental impact (pollution and emission) from all estates and mill operations activities among others;</p> <p>a) Monitoring of buffer Region near water course</p>	Complied

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		<p>b) Inlet/outlet water monitoring c) Cleaning and monitoring on PCD d) Maintenance and inspection of vehicles e) Erosion control program - cover crop and Guatemala grass f) Monitoring of SW disposal/transfer g) Triple rinsing empty chemicals</p> <p>Among others the significant environmental receptors for the estates and mill operations are;</p> <p>a) Air - Sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping) - GHG b) Water - Cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) & boiler quenching water and blow down c) Land - Scheduled waste, domestic waste and industrial/process waste.</p> <p>Ladang Sabah Palm Oil Mill conducted boiler stack sampling for 2 boiler stacks by M/s Hypergreen Instruments Sdn Bhd. The mill has made an ESP installation in Aug 2023 and expected to commission in Feb 2024. Results were within the acceptable limit.</p> <table border="1"> <thead> <tr> <th>Boiler ref</th><th>Date</th><th>Dust concentration</th><th>EQA std</th></tr> </thead> <tbody> <tr> <td>PMD 10547</td><td>07/06/2023</td><td>145.68 mg/m3</td><td>150 mg/m3</td></tr> <tr> <td>SB PMD 180</td><td>30/01/2023</td><td>145.69 mg/m3</td><td>150 mg/m3</td></tr> </tbody> </table>	Boiler ref	Date	Dust concentration	EQA std	PMD 10547	07/06/2023	145.68 mg/m3	150 mg/m3	SB PMD 180	30/01/2023	145.69 mg/m3	150 mg/m3	
Boiler ref	Date	Dust concentration	EQA std												
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		<p>The mill was also equipped with a Continuous Emission Monitoring System (CEMS). The audit team has verified the condition of the CEMS was found to be in functional condition. Boiler smoke emission data are within the DOE limit.</p> <p>An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. The Waste & Pollution Management Plan 2023/24 is used to identify the waste products and sources of pollution is in place and is being reviewed and implemented accordingly. Among of action has been taken by CU were:</p> <ul style="list-style-type: none"> a) Scheduled wastes – disposed to Lagenda Bumimas Sdn Bhd and Sedafiat Sdn Bhd (SW404). b) Domestic waste is disposed at respective internal landfill. c) Full compliance to zero burning practices. 	
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>There was no land preparation of existence or new planting in the CU Estates by burning ever since IOI Plantation Services Sdn Bhd practiced zero burning as per the commitment in:</p> <ul style="list-style-type: none"> a) IOI Plantation Zero Burning Policy signed by Plantation Director dated May 2018. b) Replanting guidelines by: <ul style="list-style-type: none"> i. SOP - Ref no. IOI/SOP/A/05 Land preparation for replanting Mac 2020 ii. SOP - Ref no IOI/SOP/A/04 Land clearing for oil palm cultivation Mac 2020 <p>As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms</p>	Complied

		were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estates. No fire was used for waste disposal.	
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -	<p>This is established in the ERP procedure. Therein containing</p> <ul style="list-style-type: none"> a) Objective b) Activity and prevention. c) Function of Fire and Rescue Team d) Emergency Evacuation Plan / Drill <p>The procedure was formalized by Sustainability Palm Oil SPO Department for use in all operating units in CU estates and mill. Training related to fire drill /prevention were held respectively all estates and mill. Details as provided in 3.7.2;</p>	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	<p>The entire Region estates and mill held a combined meeting on 04/01/2024 with 84 participants present. Similar meetings were also held for the internal stakeholders for each unit. Information in slides form in relation to ERP procedure - Program Pencegahan Kebakaran and Fire Prevention and Control Measure were presented. Therein containing</p> <ul style="list-style-type: none"> a) Objective b) Activity and Fire Prevention. <ul style="list-style-type: none"> i. Avoidance of land clearing using fire ii. No fire to be used in peat soil fields if any iii. In event of fire occurrence to contact the estate/mill management or Fire Department c) Fire Prevention Procedures 	Complied

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		<p>A guideline been established for all IOI estates and mill to ensure their external stakeholders can give / request information directly to the operating units management in event of fire occurrence and to protect the areas from widespread of fire.</p> <p>d) Function of Fire and Rescue Team e) Emergency Evacuation Plan / Drill</p> <p>The meeting also recorded to date there were no report or incidence relating to fire within the complex and surrounding communities.</p>	
Criterion 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	<p>The audit findings have confirmed that there is no new planting affecting present HCV and primary forest. There were no land clearing activities made nor had damaged any forest to protect or enhance the HCV.</p>	Complied
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p> <p>b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include</p>	<p>HCV report titled High Conservation Value & Conservation Area – Management Action Plans & Continuous Improvement Plan dated respectively as stated in the below summary prepared respectively by SPO Department. The HCV and Conservation Areas Management Action Plan was reviewed by IOI Sandakan Sustainability Palm Oil Department. The document is subject to periodic reviews in event of new legislation enforced by National State Laws or in event of any new efficient development. In summary the areas covered</p>	Complied

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stakeholder consultation and take into account wider landscape-level considerations.

PROCEDURAL NOTE:

Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).

- Critical (Major) compliance -

within the CU landholdings the HCV areas presence as summarized below.

	Estate	HCV area	Ha	Type
1	Sungai Sapi 05/01/2024	Steep Hill	33.72	HCV 4
		HCV Management Area Riparian Reserve – Small Stream / Tributaries	34.03	-
		HCV Management Area - River	4.25	-
		Internal Conservation Area – Water Pond	3.63	-
2	Laukin 09/01/2024	Internal Conservation Area – Water Pond	3.63	-
		Internal Conservation Area – Riparian Reserve	23.55	-
		Internal Conservation Area – Water River	6.39	-
3	Bimbingan 1 08/01/2023	HCV Management Area – Forest Reserve Buffer Zone	3.56	-
		HCV Management Area – Riparian Reserve	52.39	-
		HCV Management Area – River	27.14	-
3	Terusan Baru	Steep Hill (Rock)	60.95	HCV 4

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		<table> <tr> <td></td><td>Forest Reserve Buffer Zone</td><td>5.12</td><td>-</td></tr> <tr> <td></td><td>Riparian Reserve</td><td>22.17</td><td>-</td></tr> <tr> <td></td><td>River</td><td>4.72</td><td>-</td></tr> <tr> <td></td><td>Water Pond</td><td>0.34</td><td>-</td></tr> </table>		Forest Reserve Buffer Zone	5.12	-		Riparian Reserve	22.17	-		River	4.72	-		Water Pond	0.34	-	
	Forest Reserve Buffer Zone	5.12	-																
	Riparian Reserve	22.17	-																
	River	4.72	-																
	Water Pond	0.34	-																
7.12.3	<i>Indicator is not applicable in Malaysia context</i>	Not Applicable.	Not Applicable																
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in the CU estates.</p> <p>The HCV assessment methodologies are through site observation, interviews, stakeholders' consultation and desktop review on available secondary data. The assessment among others covers the following areas;</p> <ul style="list-style-type: none"> a) Overview of HCV assessment. b) Description of assessment areas. c) Finding and discussion <ul style="list-style-type: none"> i. landscape context ii. HCV criteria and application to agriculture iii. HCV monitoring and management <p>Monitoring of these areas are made through the daily field supervision by the field staff and executives. There were also visits by the GM/PC and also personnel from the SPO Department. Sighting of RTE is made and recorded during the Security personnel rounds in the estates if any. Highlights if any are discussed during</p>	Complied																

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		<p>the management review or management meetings subject to the urgency of the situation.</p> <p>The integrated management plan is developed in consultation with relevant stakeholders among others.</p> <ul style="list-style-type: none"> a) External stakeholders - estates and mill combined meetings on 04/01/2024 with 84 participants present. b) Internal stakeholders meeting held respectively by all estates/mill e.g., 17/10/2023 for Laukin Estate. <p>Information in slides form in relation to RTE / HCV / Biodiversity management in the organization were presented. Therein containing the integrated management plan comprises among others covering the following scope.</p> <ul style="list-style-type: none"> a) Biological Diversity b) Management of High Conservation Value Area. <ul style="list-style-type: none"> i. There are 6 categories of HCV in the estates and mill ii. The HCV management using the concept of Access, plan, action and monitoring c) Rare Threatened and Endangered Species <ul style="list-style-type: none"> i. Definition and protection under law ii. Disciplinary action / Punishment / Legality Consequences iii. Continuous monitoring of RTE / HCV iv. Flow chart of RTE Conflict management <p>There was no major concern raised with regards to the HCV/CA/RTE species throughout the session.</p>	
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7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance -	There were no rights of local communities been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas. The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations. 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.	Complied
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in the audited CU estates.	Complied
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in the Southern Region estates (refer 7.3.1 to 7.4.2). Monitoring of these areas are made through the daily field supervision by the field staff and executives. There were also visits by the GM/RC and also personnel from the SPO Department. Sighting of RTE is made and recorded during the AP rounds in the estates if any. Highlights if any are discussed during the management review or management meetings subject to the urgency of the situation.	Complied

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7.12.8	(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. - Critical (Major) compliance -	The audit findings have confirmed that there is no new land clearing affecting areas of HCVs, HCS forests peatland and other conservation areas.	Complied
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in 2022/2023 for Ladang Sabah POM and supply bases was calculated using the PalmGHG Version 4. The assessment team had verified the data input in the Palm GHG Calculator against operations records. Palm GHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- Estates area planted data
- Fuel consumed
- Mill datas include CPO produced, PKO Produced and FFB Processed
- Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in 2022/2023 for Ladang Sabah POM and supply bases are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.62
PKO	0.00

Extraction	%
OER	21.27
KER	4.59

Production	t/yr
FFB Process	21,7114.58
CPO Produced	46,170.03
PKO Produced	9,961.95

Land Use	Ha
OP Planted Area	22,092.00
OP Planted on peat	0.00
Conservation (forested)	255.29
Conservation (non-forested)	0.00
Total	22,347.29

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	10,2796.72	0.48	49,254.75	15.00	0.00	0.00	152,051.47	15.48
CO ₂ Emission from fertilizer	9,292.99	0.04	109.78	0.03	0.00	0.00	9,402.76	0.07
NO ₂ Emission	7,423.31	0.03	94.79	0.03	0.00	0.00	7,518.11	0.06
Fuel Consumption	1,730.64	0.01	85.18	0.03	0.00	0.00	1,816.81	0.04
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Sink								
Crop Sequestration	-98,604.71	-0.46	-46,686.95	-14.22	0.00	0.00	-145,291.66	-14.68
Conservation Sequestration	-1,714.70	-0.01	-526.31	-0.19	0.00	0.00	-2,241.01	-0.2
Total	20,924.25	0.10	2,232.23	0.68	0.00	0.00	23,156.48	0.78

*Note: Includes both estates and smallholders

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	11,594.77	0.05
Fuel Consumption	1,075.97	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	-1,152.51	0.01
Sales of EFB	0.00	0.00
Total	11,519.23	0.05

Summary of Kernel Crusher Emission and Credit (if applicable)

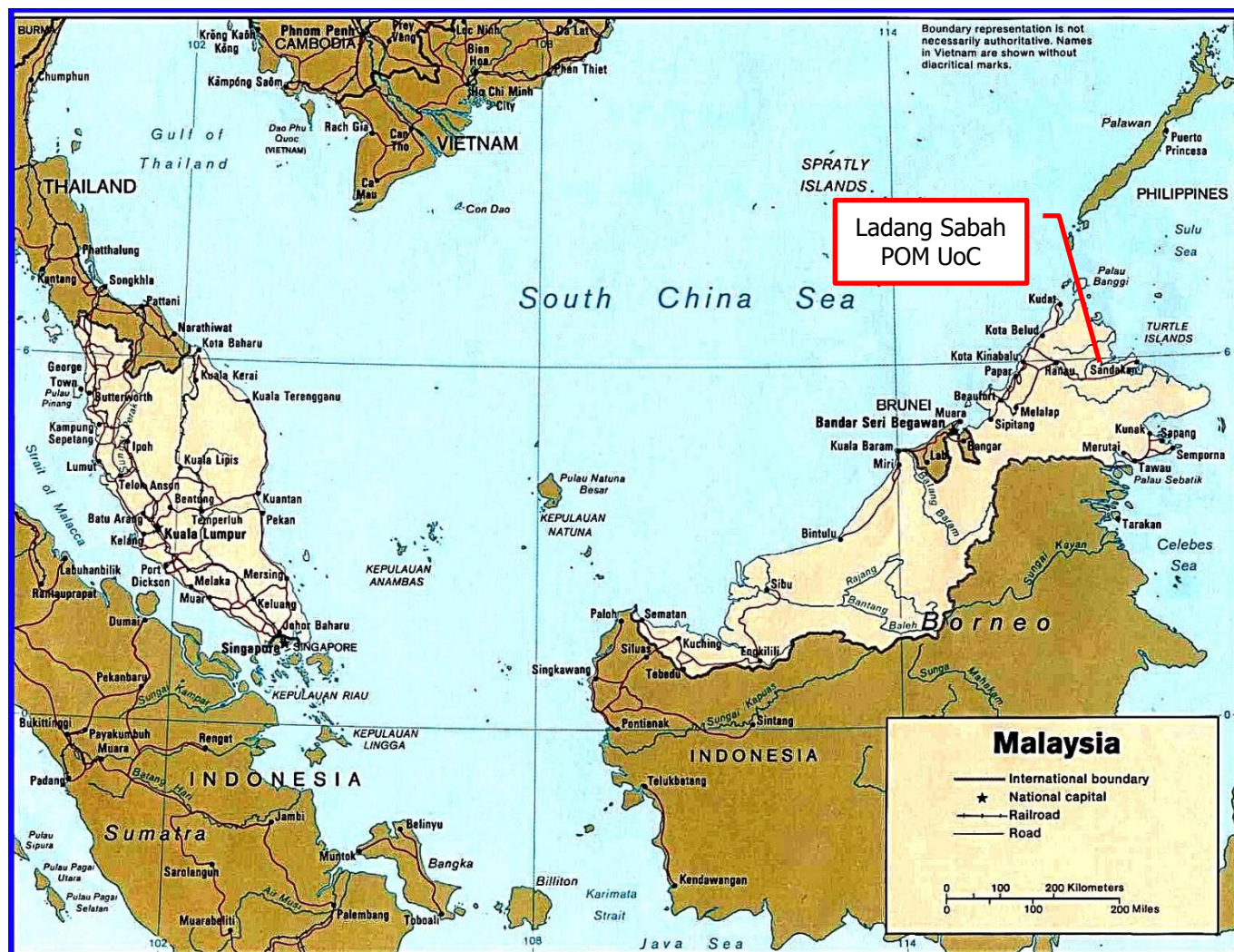
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

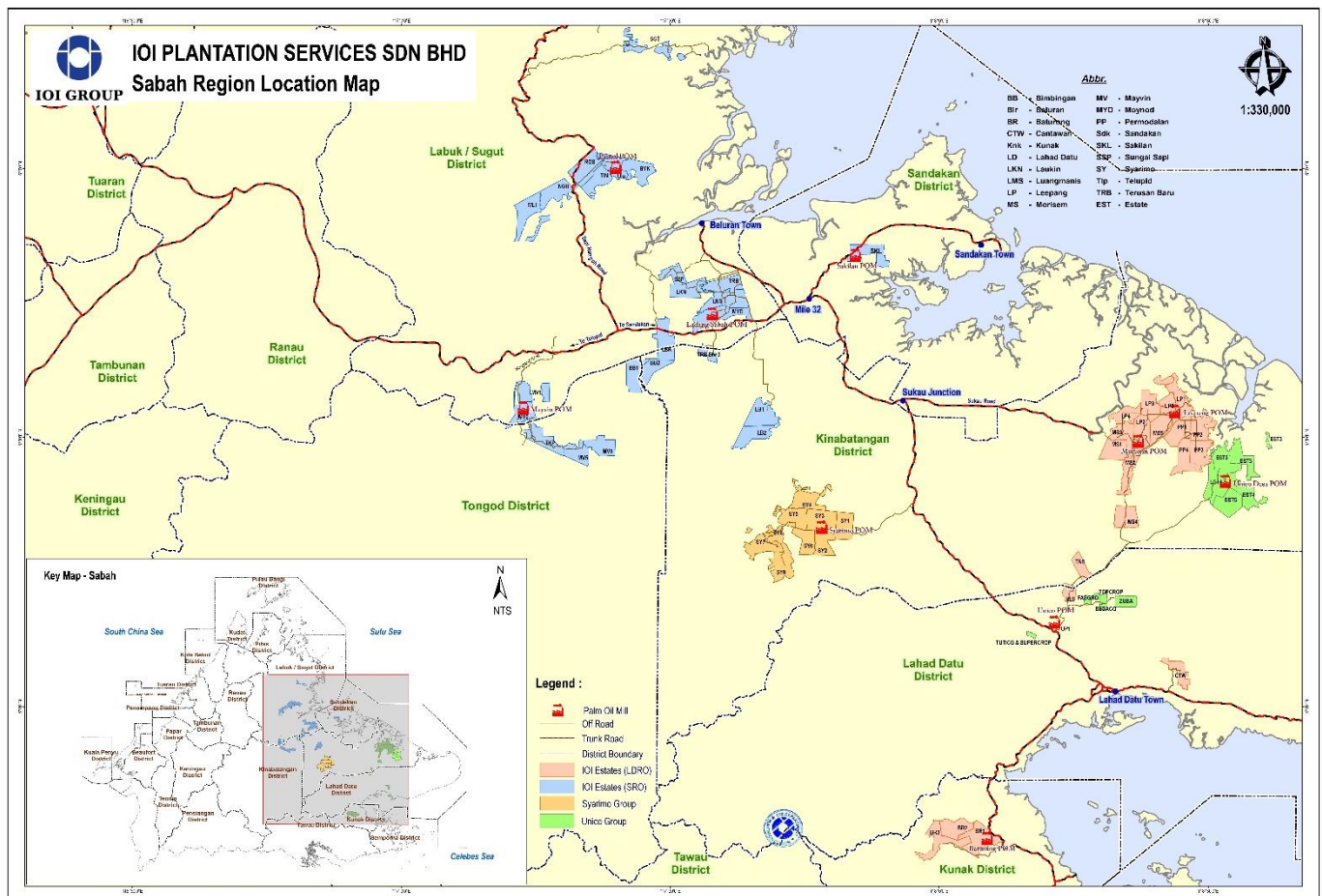
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

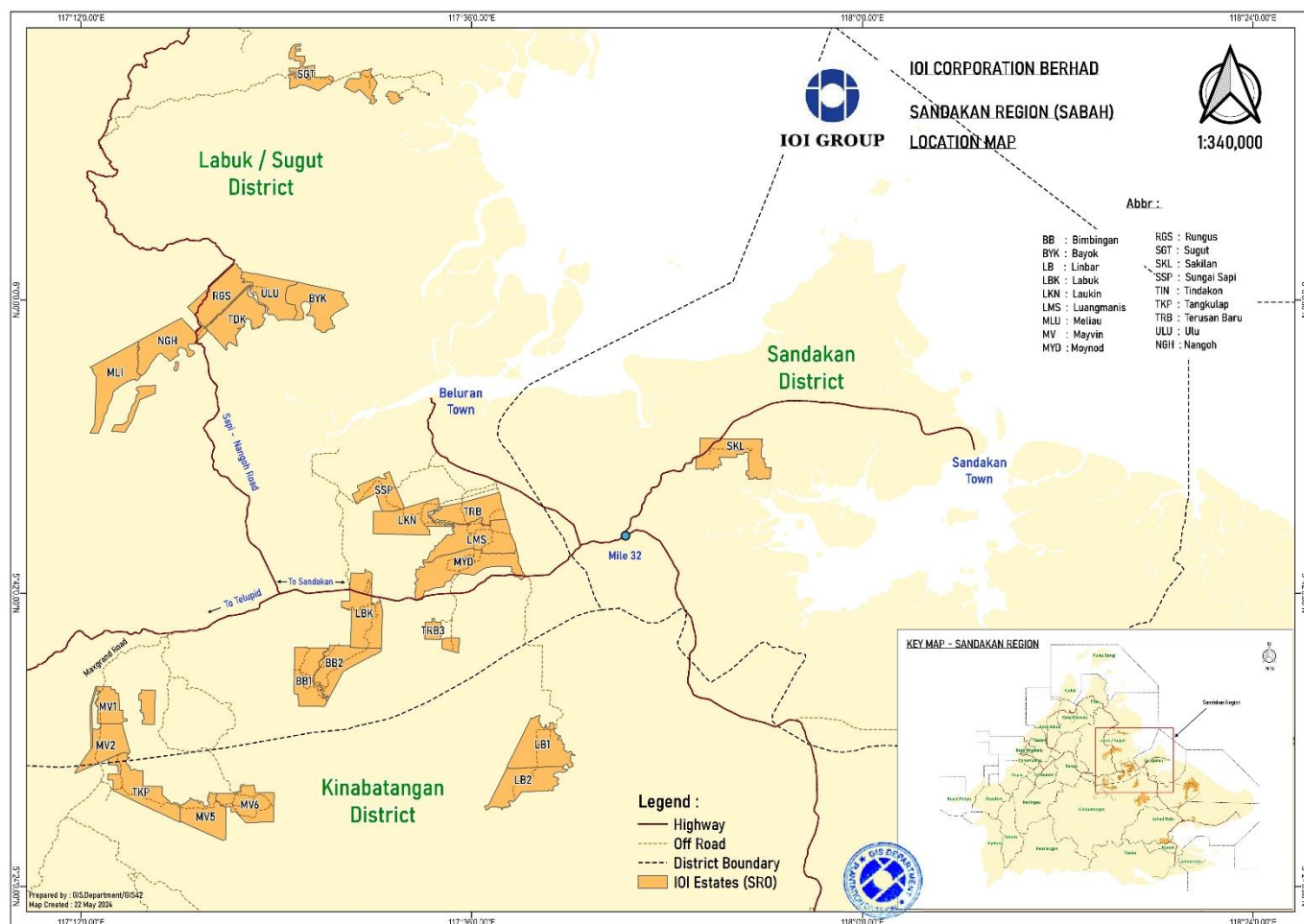
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0
Divert to methane captured (flaring) (%)	52
Divert to methane captured (energy generation) (%)	48

Appendix C: Location Map of Certification Unit and Supply bases



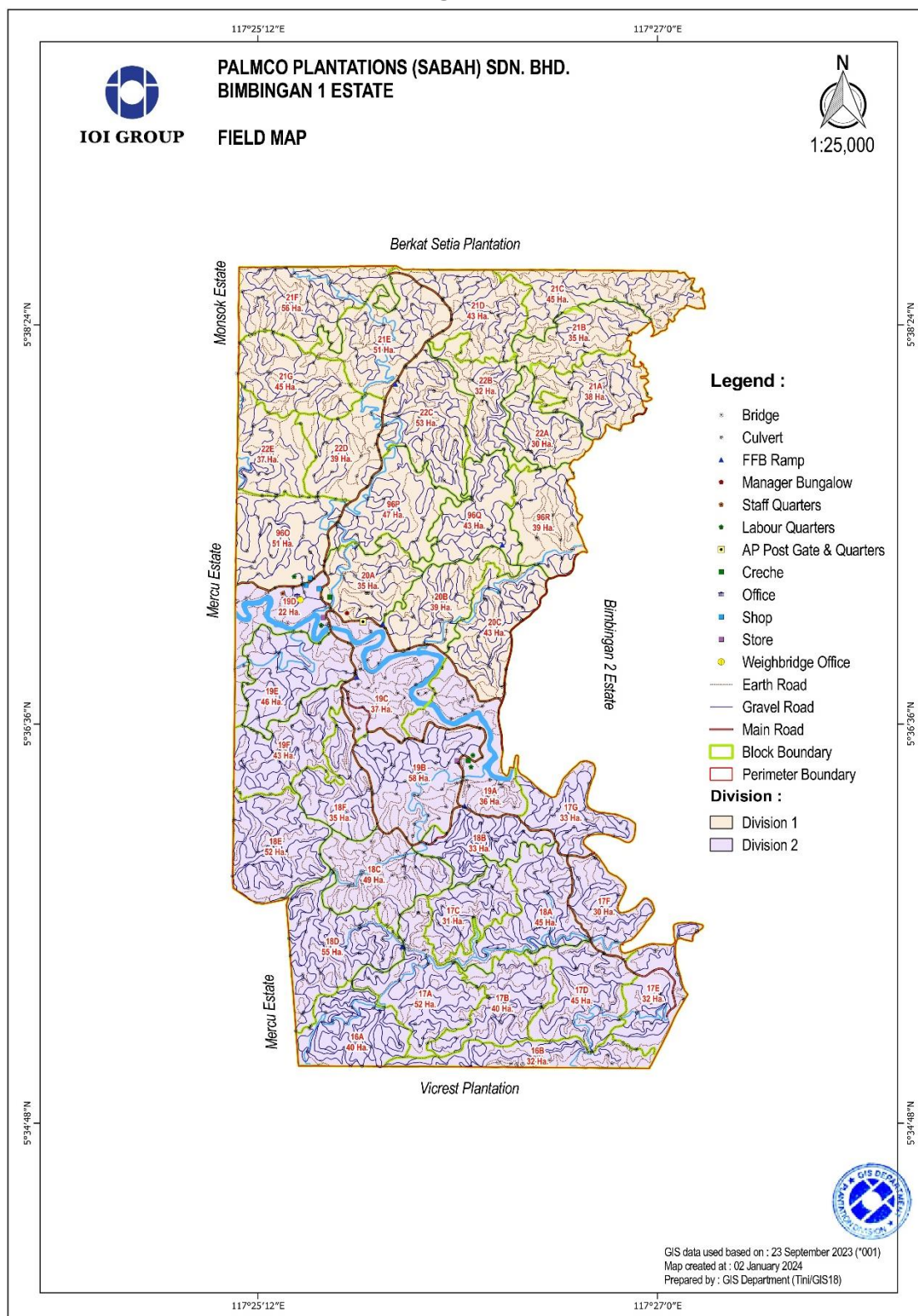
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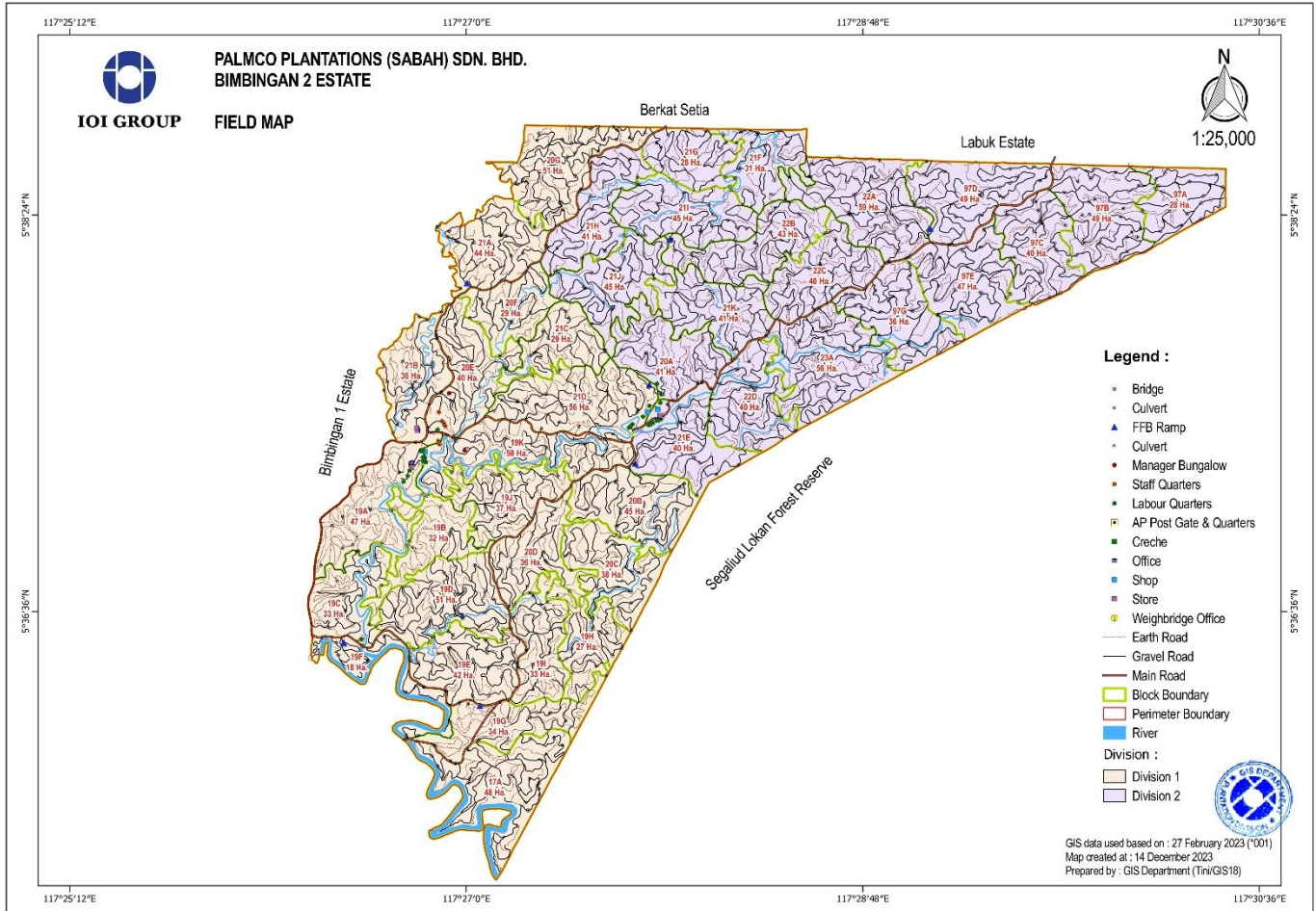
Appendix D: Estate Field Map

Bimbingan 1 Estate

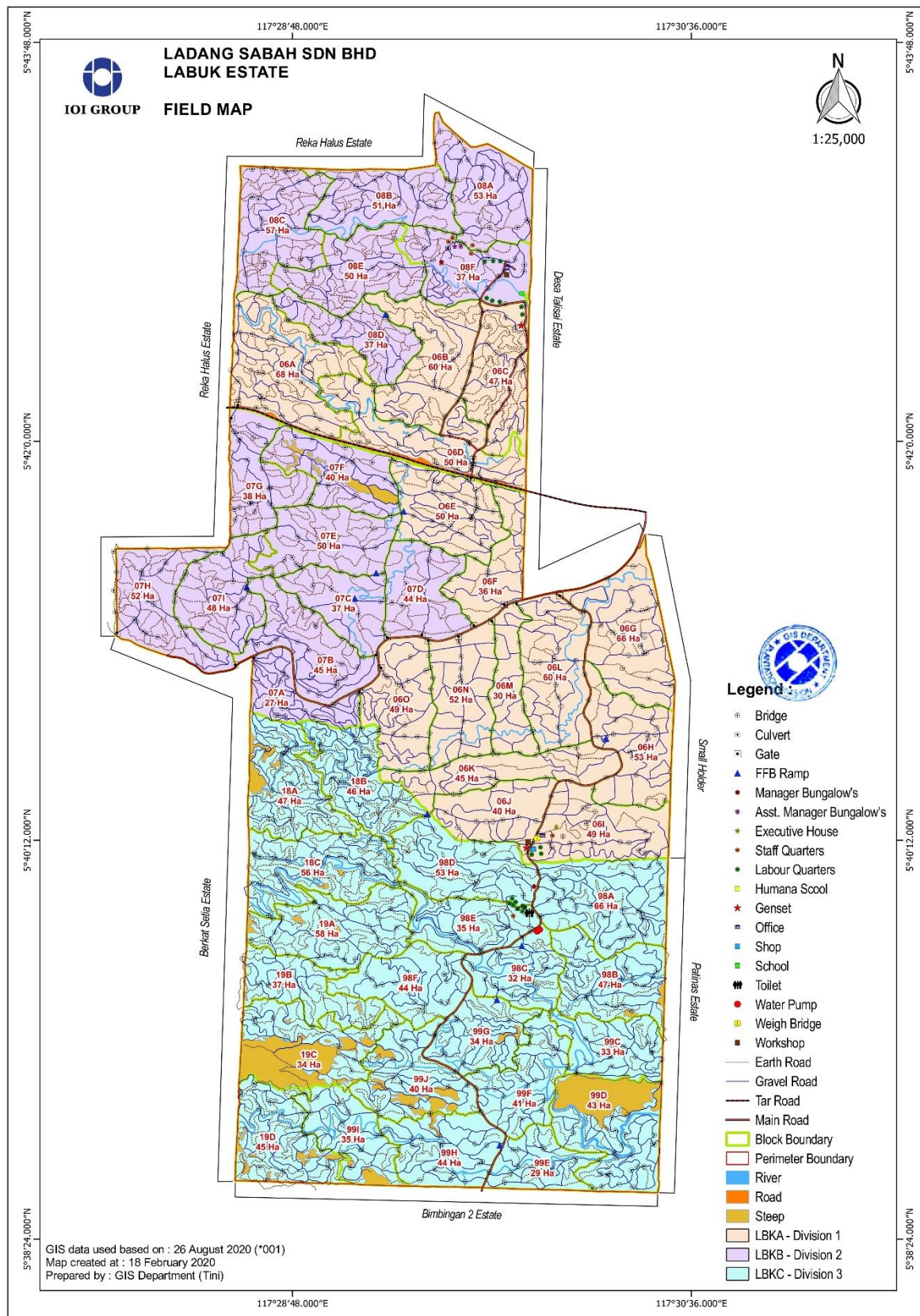


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Bimbingan 2 Estate



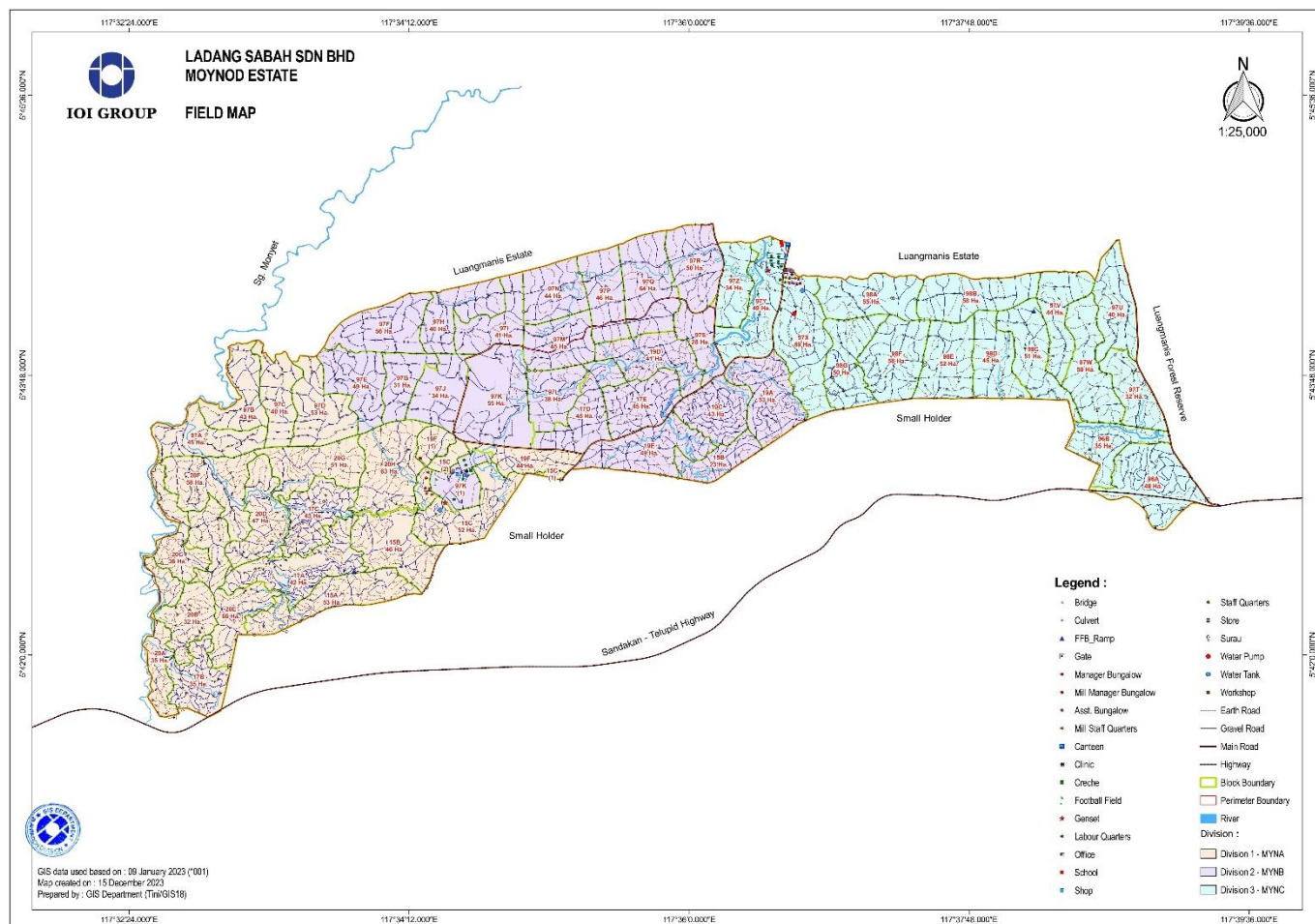
Labuk Estate



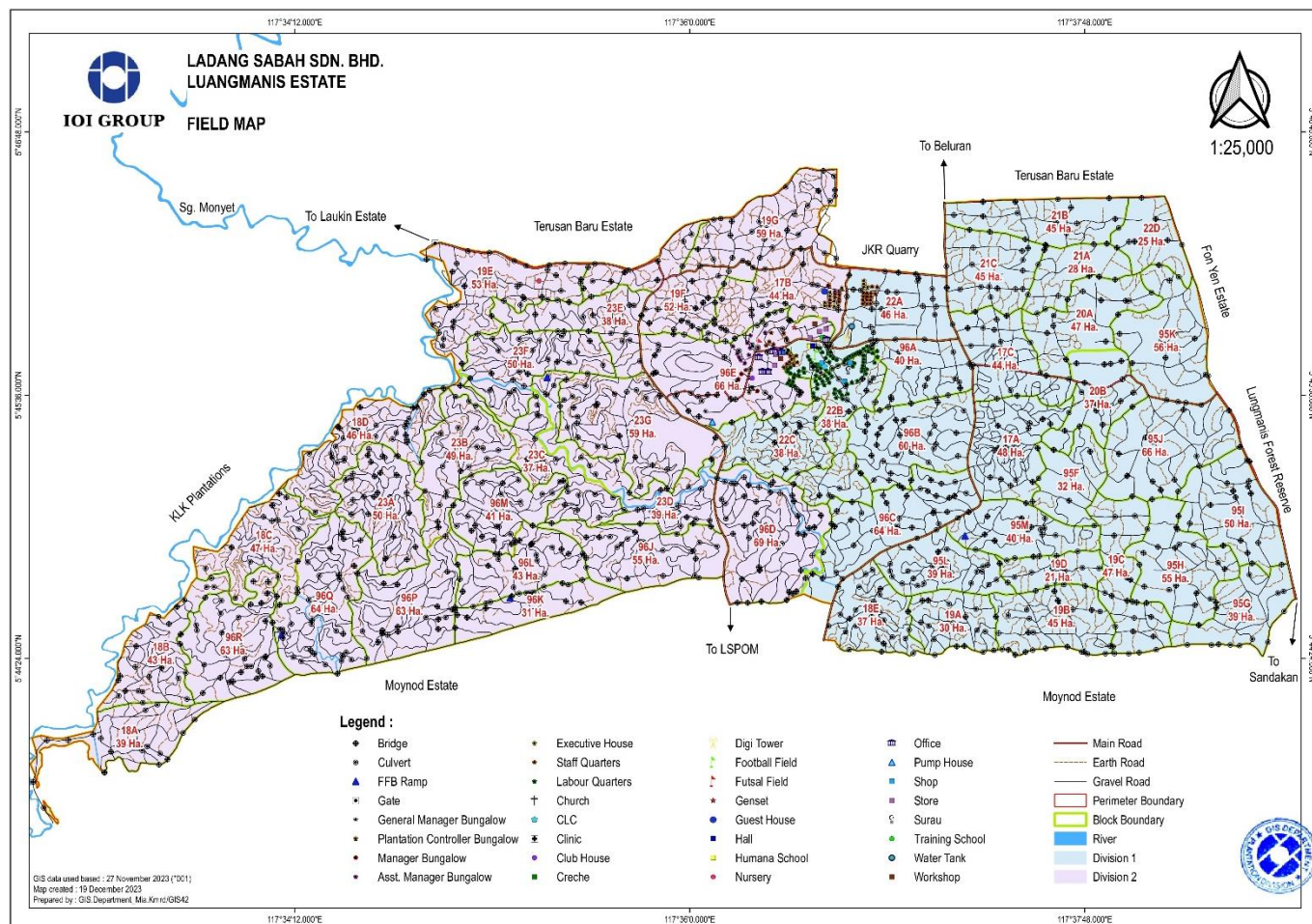
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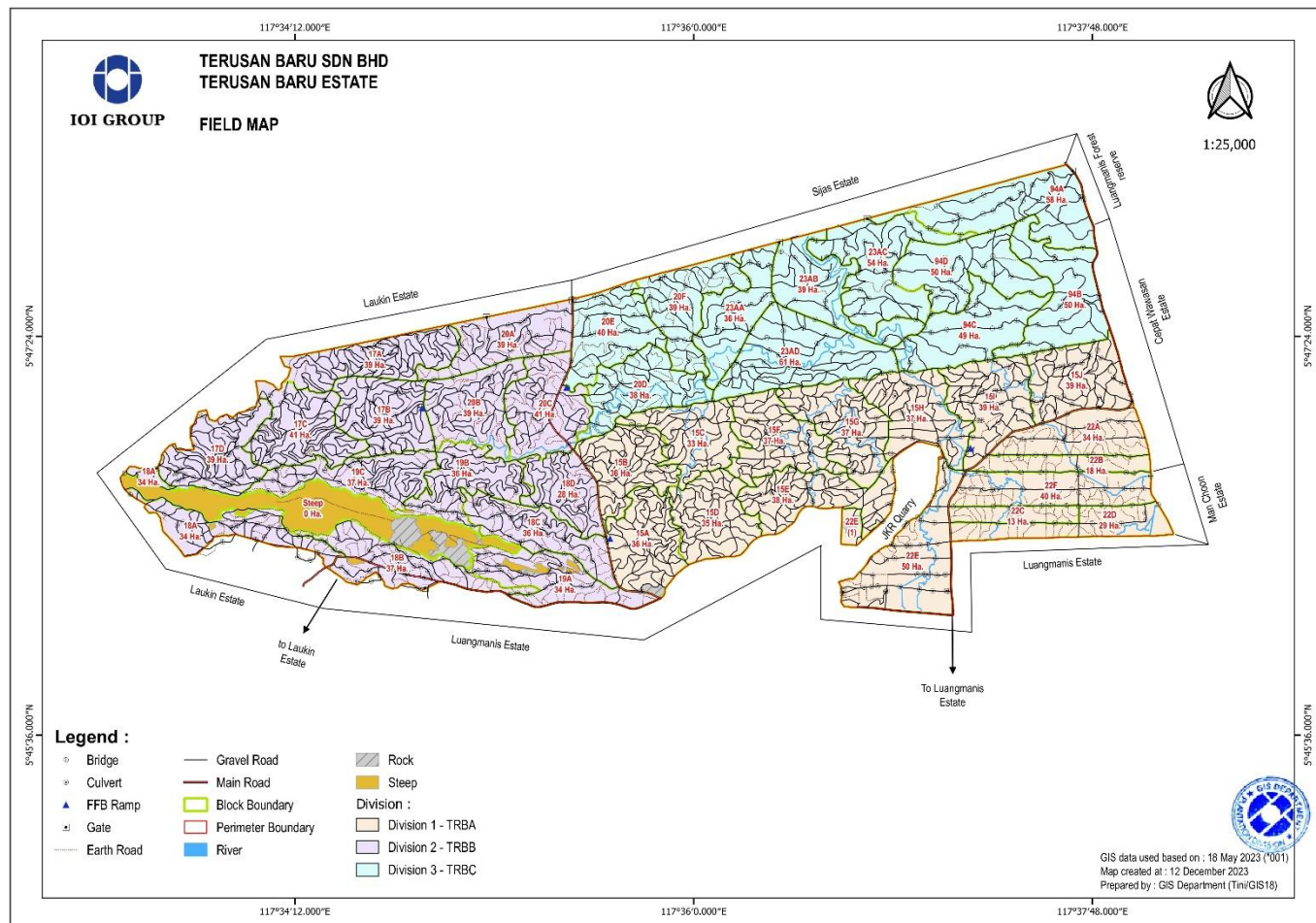
Moynod Estate



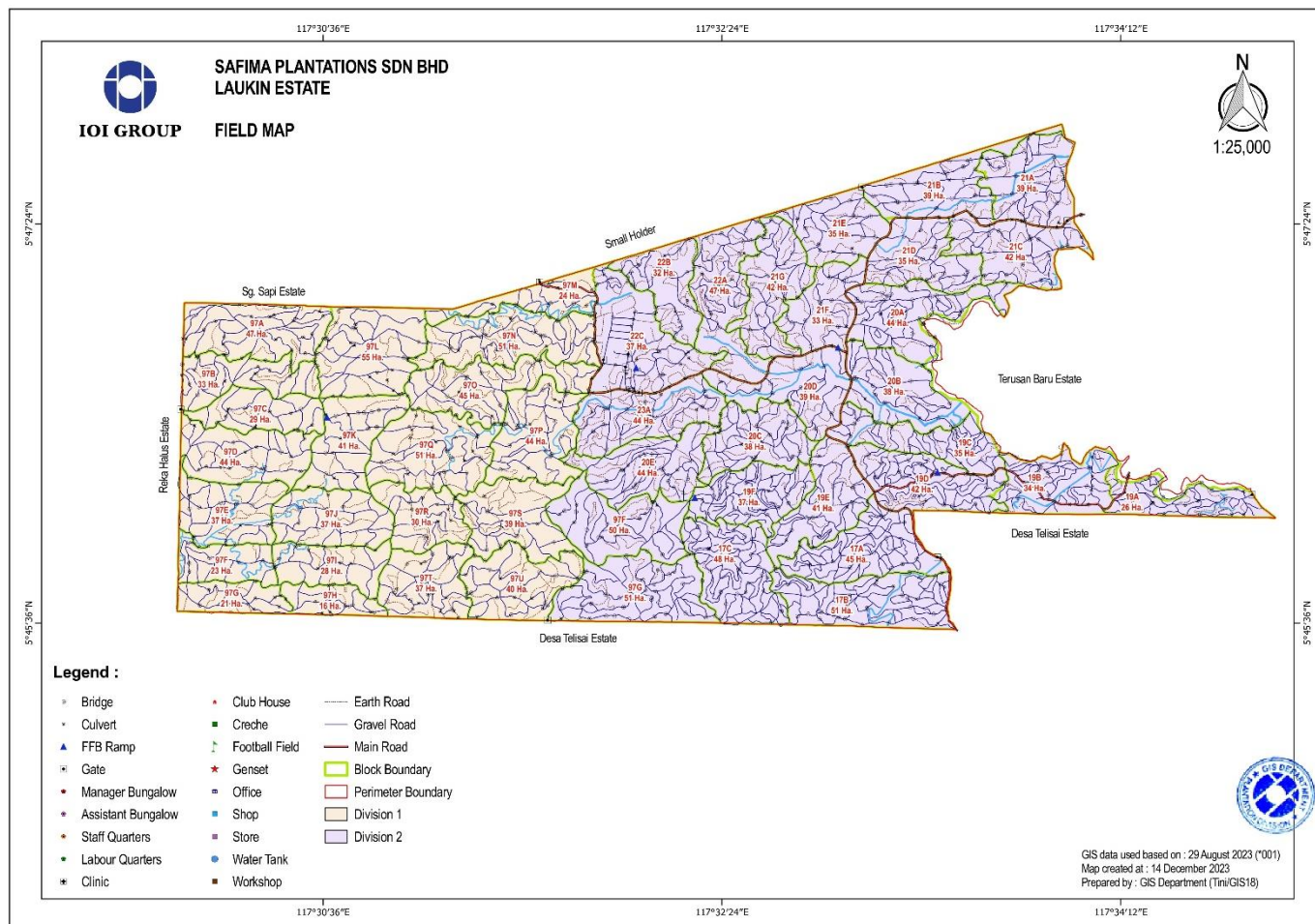
Luangmanis Estate



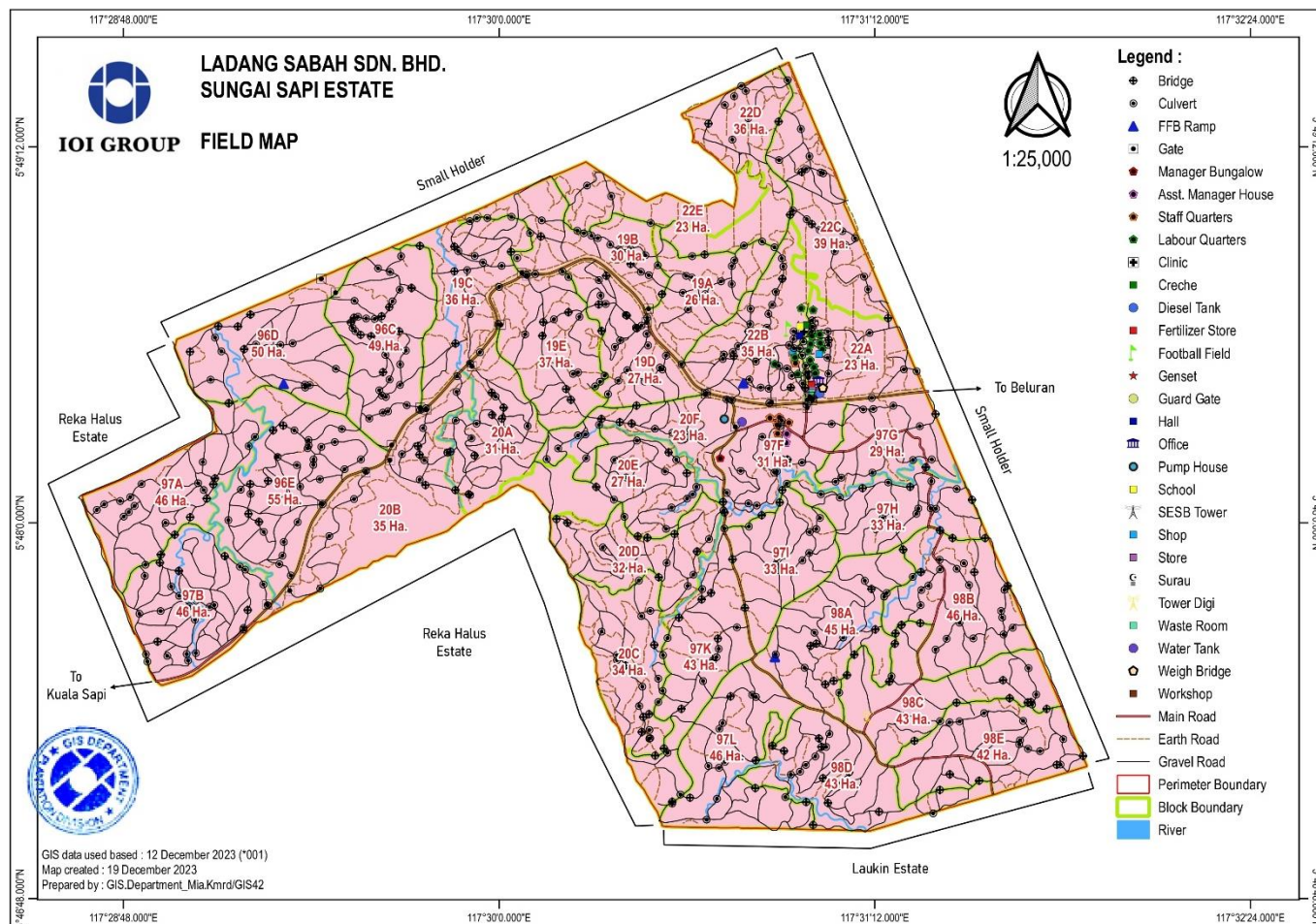
Terusan Baru Estate



Laukin Estate



Sungai Sapi Estate



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Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other:
Risk Factor Applied	N/A	N/A	N/A
Justification of Risk Factor Applied			
Number of samples			
Remarks			

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
Not Applicable									
Total									
Note: * are smallholders sampled in this audit.									

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel 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
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
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
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure