

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

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

| |
|---|
| IOI Corporation Berhad |
| Client company Address: IOI City Tower 2, Lebuhr IRC, IOI Resort City 62502 Putrajaya, Malaysia |
| Certification Unit: Dynamic Plantations Bhd Gomali Palm Oil Mill and Supply Base Location of Certification Unit: Gomali Palm Oil Mill, 5th Mile, Jalan Gemas-Batu Anam 85100 Segamat, Johor, Malaysia. |
| Date of Final Report: 24/08/2021 |

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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 | Head Office: IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia. | | |
| Palm Oil Mill / Group Manager / Estate (Certification Unit) | Dynamic Plantations Bhd - Gomali Palm Oil Mill | | |
| Location / Address | Certification Unit : Gomali Palm Oil Mill, 5th Mile, Jalan Gemas-Batu Anam 85100 Segamat, Johor, Malaysia. | | |
| Website | www.ioigroup.com | | |
| Management Representative | Kesavan Manohar | E-mail | gmm@ioigroup.com |
| Telephone | +603-89478888 +607-9498245 | Facsimile | +603-89478888 +607-9498245 |

| 2. Certification Information | | | |
|---|--|--------------------------------|------------|
| Certificate Number | RSPO 727112 | Certificate Start Date | 23/08/2020 |
| Date of First Certification | 23/08/2010 | Certificate Expiry Date | 22/08/2025 |
| Scope of Certification | Production of Palm Oil and Palm Kernel | | |
| Visit Objectives | The objective of the assessment was to conduct a surveillance assessment and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by Gomali POM and Supply Base's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organisation's specified objectives. | | |
| 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 type="checkbox"/> RSPO P&C 2018 for the Production of Sustainable Palm Oil <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 for RSPO P&C 2018 for the Production of Sustainable Palm Oil | | |
| Supply Chain Module | <input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance | Mill Capacity | 90mt/Hr |
| ISH certification Phase | <input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable | | |

| 3. Other Certifications | | | |
|--------------------------------|---|--------------------------------|--------------------|
| Certificate Number | Standard(s) | Certificate Issued by | Expiry Date |
| MSPO 727190 | MS 2530-3:2013 Part 3: General principles for oil palm plantations and organized smallholders | BSI Services Malaysia Sdn. Bhd | 09/09/2023 |
| MSPO 727189 | MS 2530-4:2013 Part 4: General principles for palm oil mills | BSI Services Malaysia Sdn. Bhd | 09/09/2023 |
| MSPO 727219 | MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018 | BSI Services Malaysia Sdn. Bhd | 28/08/2024 |
| EU-ISCC-Cert-DE100-17192019 | ISCC EU | SGS Germany GmbH | 31/08/2021 |

| 4. Location(s) of Mill & Supply Bases | | | |
|--|---|------------------------|-------------------|
| Name (Mill / Supply Base) | Location | GPS Coordinates | |
| | | Latitude | Longitude |
| Gomali POM | 5th Mile, Jalan Gemas-Batu Anam, K.B. No. 102, 85100 Segamat, Johor, Malaysia | 2° 36' 38.92" N | 102° 40' 46.01" E |
| Gomali Estate | Jalan Gemas-Batu Anam, K.B. No. 102, 85100 Segamat, Johor, Malaysia | 2° 36' 43.55" N | 102° 40' 26.03" E |
| Paya Lang Estate | Batu Anam, 85100 Segamat, Johor, Malaysia | 2° 34' 53.53" N | 102° 42' 26.64" E |
| Tambang Estate | Tambang Estate, Batu Anam, 85100 Segamat, Johor, Malaysia | 2° 37' 54.80" N | 102° 42' 59.10" E |
| Sagil Estate | 8 Milestone, Jalan Tangkak-Segamat, 84900 Tangkak, Johor, Malaysia | 2° 18' 54.12" N | 102° 38' 04.88" E |
| Regent Estate | 2 nd Mile, Jalan Batang Melaka, 73200 Gemenchah, Negeri Sembilan, Malaysia | 2° 30' 49.53" N | 102° 24' 11.29" E |
| Bahau Estate | Batu 5, Jalan Bahau-Rompin, 72100 Bahau, Negeri Sembilan, Malaysia | 2° 48' 34.19" N | 102° 26' 50.30" E |
| Kuala Jelai Estate | 5KM, Jalan Tampin, 72109 Bahau, Negeri Sembilan, Malaysia | 2° 46' 28.41" N | 102° 23' 23.10" E |
| Bertam Estate | Flora Horizon Sdn Bhd, Bertam Estate, 76100 Durian Tunggal, Melaka, Malaysia | 2° 18' 14.54" N | 102° 17' 05.49" E |
| Jasin Lalang Estate | 5KM from 15 Miles Air Merbau, Jalan Jasin Bemban, Jasin, Melaka, Malaysia | 2° 15' 16.76" N | 102° 25' 15.40" E |
| Bukit Dinding Estate | 1 ½ Miles, Jalan Mentakab, 28600 Karak, Pahang, Malaysia | 3° 23' 30.22" N | 102° 04' 33.23" E |

| 5. Description of Supply Base | | | | | |
|--------------------------------------|---|-----------------|---|------------------------|---------------------|
| New Planting Development | <input type="checkbox"/> No (no change in total planted area) | | <input checked="" type="checkbox"/> Yes (please refer to Principle 7 for details) | | |
| Estate / Smallholders | Total Planted (Mature + Immature) (ha) | HCV (ha) | Infrastructure & Other (ha) | Total Area (ha) | % of Planted |
| Gomali Estate | 2,171.00 | 3.38 | 381.37 | 2,555.75 | 84.95 |
| Paya Lang Estate | 1,984.00 | 0.75 | 482.50 | 2,467.25 | 80.49 |
| Tambang Estate | 1,875.00 | 5.57 | 130.13 | 2,010.70 | 93.25 |
| Sagil Estate | 1,912.00 | 7.7 | 585.29 | 2,504.99 | 76.33 |
| Regent Estate | 2,135.00 | 2.5 | 162.77 | 2,300.27 | 92.82 |
| Bahau Estate | 2,631.00 | 3.36 | 207.05 | 2,841.41 | 92.59 |
| Kuala Jelai Estate | 634.00 | 2.68 | 42.58 | 679.26 | 93.34 |
| Bertam Estate | 411.00 | 0 | 37.80 | 448.8 | 91.58 |
| Jasin Lalang Estate | 694.00 | 0.34 | 56.41 | 750.75 | 92.44 |
| Bukit Dinding Estate | 1,447.00 | 46.82 | 166.61 | 1,660.43 | 87.15 |
| Total | 15,894.00 | 73.10 | 2,252.51 | 18,219.61 | |

Note:

Gomali Estate:

1. Reclassification 0.03Ha of HCV to Infrastructure due to GIS Adjustment.

Paya Lang Estate:

2. Total planted increased by 13ha due to conversion from rubber to oil palm.

Sagil Estate:

1. Reclassification of total planted area to Infrastructure & others of 40ha due to replanting conversion from oil palm to coconut.
2. Total area reduced by 160.67 (HCV & Infrastructure and others), the land area currently was managed by Bukit Serampang Estate (the area was included in Bukit Serampang Estate)

Regent estate:

1. Reclassification of 11.79 Ha of Planted Area and HCV to Infrastructure due to GIS Adjustment.

Bahau Estate:

1. Increased by 2ha of total planted due to replanting in 2019 after GIS adjustment.
2. Total area variance 2.76ha due to re-demarcation of river boundary shown in UAV Imagery by GIS and new land title area after GIS adjustment

Jasin Lalang Estate:

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1. Total planted, HCV, total hectareage, infrastructure and others (813.14ha) decreased due to land acquisition by Scientex Heights Sdn Bhd.

| 6. Plantings & Cycle | | | | | | | |
|---------------------------------|--------------------|---------------|----------------|----------------|----------------|---------------|-----------------|
| Estate / Smallholders | Age (Years) | | | | | Mature | Immature |
| | 0 - 3 | 4 - 10 | 11 - 20 | 21 - 25 | 26 - 30 | | |
| Gomali Estate | 129 | 545 | 666 | 826 | 5 | 2042 | 129 |
| Paya Lang Estate | 13 | 870 | 344 | 757 | 0 | 1971 | 13 |
| Tambang Estate | 182 | 405 | 553 | 726 | 9 | 1693 | 182 |
| Sagil Estate | 558 | 146 | 415 | 793 | 0 | 1354 | 558 |
| Regent Estate | 456 | 487 | 689 | 239 | 264 | 1679 | 456 |
| Bahau Estate | 639 | 686 | 1019 | 141 | 146 | 1992 | 639 |
| Kuala Jelai Estate | 0 | 38 | 469 | 127 | 0 | 634 | 0 |
| Bertam Estate | 0 | 0 | 411 | 0 | 0 | 411 | 0 |
| Jasin Lalang Estate | 0 | 221 | 0 | 126 | 347 | 694 | 0 |
| Bukit Dinding Estate | 53 | 321 | 970 | 103 | 0 | 1394 | 53 |
| Total (ha) | 2030 | 3719 | 5536 | 3838 | 771 | 13864 | 2030 |

| 7. Summary of Certified Tonnage of FFB (Own Certified Scope) | | | | |
|---|--|---|---|---------------------------------------|
| Estate / Smallholders | Tonnage / year | | | |
| | Estimated last year (Aug 20 – Jul 21) | Actual (Jul 20 – Jun 21) | | Forecast (Aug 21 – Jul 22) |
| | | <i>Previous license period (Jul 20)</i> | <i>Current license period (Aug 20 - Jun 21)</i> | |
| Gomali Estate | 49,932.82 | 8,536.64 | 34278.94 | 38,220.00 |
| Paya Lang Estate | 40,699.76 | 7346.42 | 33349.00 | 37,710.00 |
| Tambang Estate | 26,672.18 | 5,211.07 | 21130.09 | 27,935.00 |
| Sagil Estate | 31,524.64 | 4,933.97 | 18106.33 | 34,415.00 |
| Regent Estate | 34,225.84 | 8,613.01 | 27710.36 | 33,631.00 |
| Bahau Estate | 45,647.68 | 11,078.76 | 31245.52 | 43,920.00 |
| Kuala Jelei Estate | 16,368.57 | 4,118.43 | 12104.19 | 14,710.00 |
| Bertam Estate | 13,168.29 | 1,852.23 | 10593.52 | 11,460.00 |
| Jasin Lalang Estate | 31,976.71 | 5,881.75 | 14292.87 | 13,820.00 |
| Bukit Dinding Estate | 37,527.46 | 6,919.36 | 25692.51 | 37,713.00 |
| Total | 327,743.95 | 292,994.97 | | 293,534.00 |

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| 8. Summary of Certified Tonnage of FFB (from other certified unit(s)) | | | | |
|--|--|-------------------------------------|---|-------------------------------|
| Estate / Smallholders | Tonnage / year | | | |
| | Estimated last year (Aug 20 – Jul 21) | Actual (Jul 20 – Jun 21) | | Forecast (Aug 21 – Jul 22) |
| | | Previous license period (Jul 20) | Current license period (Aug 20 - Jun 21) | |
| Bukit Serampang Estate | | 7,253.81 | 14042.60 | |
| Segamat Estate | | 1,366.78 | 8317.52 | |
| Shahzan 1 Estate | | 0 | 861.90 | |
| Shahzan 2 Estate | | 0 | 799.21 | |
| Kahang Estate | | 1,363.37 | 1568.85 | |
| Swee Lam Estate | | 4,974.88 | 12824.93 | |
| Total | | 53,373.85 | | |

| 9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate) | | | | |
|--|--|-------------------------------------|---|-------------------------------|
| Out growers / smallholders | Tonnage / year | | | |
| | Estimated last year (Aug 20 – Jul 21) | Actual (Jul 20 – Jun 21) | | Forecast (Aug 21 – Jul 22) |
| | | Previous license period (Jul 20) | Current license period (Aug 20 - Jun 21) | |
| Not Applicable as IOI Gomali POM only receives Certified FFB | | | | |

| 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 | July 2020 | 38,008.98 | Not Applicable as IOI Gomali POM only receives Certified FFB | 38,008.98 |
| 2 | August 2020 | 41,441.50 | | 41,441.50 |
| 3 | September 2020 | 39,115.16 | | 39,115.16 |
| 4 | October 2020 | 32,097.66 | | 32,097.66 |
| 5 | November 2020 | 31,276.40 | | 31,276.40 |
| 6 | December 2020 | 26,641.60 | | 26,641.60 |
| 7 | January 2021 | 19,961.51 | | 19,961.51 |
| 8 | February 2021 | 21,919.85 | | 21,919.85 |
| 9 | March 2021 | 27,602.32 | | 27,602.32 |

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| | | | | |
|--------------|-----------|-------------------|----------|-------------------|
| 10 | Apr 2021 | 27,177.07 | | 27,177.07 |
| 11 | May 2021 | 24,238.14 | | 24,238.14 |
| 12 | June 2021 | 16,888.63 | | 16,888.63 |
| TOTAL | | 346,368.82 | - | 346,368.82 |

| 10. Summary of Certified Tonnage (not applicable for ISS) | | | |
|--|---|---|---------------------------------------|
| Estimated Last Year (Aug 20 – Jul 21) | Actual (Jul 20 – Jun 21) | | Forecast (Aug 21 – Jul 22) |
| FFB | FFB | | FFB |
| 382,743.95 mt | <i>Previous license period (Jul 20)</i> | <i>Current license period (Aug 20 - Jun 21)</i> | 293,534.00 mt |
| | 38,008.98 mt | 308,359.84 mt | |
| | 346,368.82 mt | | |
| CPO (OER: 21.79 %) | CPO (OER: 21.83 %) | | CPO (OER: 22.04%) |
| 83,615.41 mt | 8,297.36 mt | 67,314.95 mt | 64,694.89 mt |
| | 75,612.31 mt | | |
| PK (KER: 5.00 %) | PK (KER: 4.67 %) | | PK (KER: 5.06%) |
| 18,987.20 mt | 1,775.02 mt | 14,400.40 mt | 14,852.82 mt |
| | 16,175.42 mt | | |

| 10A. Monthly Records of Certified CPO & PK since the last audit | | | |
|--|---------------------|---------------------------|--------------------------|
| No. | Month - Year | Certified CPO (mt) | Certified PK (mt) |
| 1 | July 2020 | 8188.81 | 1752.45 |
| 2 | August 2020 | 8788.20 | 2050.90 |
| 3 | September 2020 | 8608.83 | 2005.13 |
| 4 | October 2020 | 7266.59 | 1530.43 |
| 5 | November 2020 | 7013.53 | 1506.02 |
| 6 | December 2020 | 5913.94 | 1159.68 |
| 7 | January 2021 | 4283.81 | 856.83 |
| 8 | February 2021 | 4948.38 | 937.26 |
| 9 | March 2021 | 6031.52 | 1276.60 |
| 10 | Apr 2021 | 5611.05 | 1310.55 |
| 11 | May 2021 | 5240.52 | 1110.43 |
| 12 | June 2021 | 3722.15 | 691.70 |

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| | | |
|--------------|-----------|-----------|
| TOTAL | 75,617.33 | 16,187.98 |
|--------------|-----------|-----------|

| 11. Summary of Actual Volume sold | | | | | |
|---|----------------|-------------------------|--------|--------------|-----------|
| Current License period (Aug 2020-Jun 2021) | | | | | |
| | RSPO Certified | Other Schemes Certified | | Conventional | Total |
| | | ISCC | Others | | |
| CPO (MT) | 54,743.50 | - | - | - | 54,743.50 |
| PK (MT) | 12,011.74 | - | - | - | 12,011.74 |
| Credits | - | - | - | - | - |
| Previous License period (Jul 2020) | | | | | |
| CPO (MT) | 10,280.92 | 4,853.71 | - | - | 15,134.63 |
| PK (MT) | 2,730.00 | - | - | - | 2,730.00 |
| Credits | - | - | - | - | - |
| Note: Conventional is RSPO certified material but sold as non-RSPO. | | | | | |

| 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 | 54,743.50 | 12,011.74 |
| 2. | IOI Commodity Trading Sdn Bhd | RSPO_PO1000003601 | 10,280.92 | 2,730.00 |
| TOTAL | | | 65,024.42 | 14,741.74 |

| 11B. Records of CPO & PK Sold under other schemes since the last audit (if any) | | | | |
|--|-----------------------|-------------|-----------------|--------------|
| No. | Buyers Name | Scheme Name | CPO Sold (mt) | PK Sold (mt) |
| 1. | IOI Commodity Trading | ISCC | 4,853.71 | - |
| TOTAL | | | 4,853.71 | - |

| 11C. Records of CPO & PK Sold as conventional since the last audit (if any) | | | |
|--|-------------|---------------|--------------|
| No. | Buyers Name | CPO Sold (mt) | PK Sold (mt) |
| - | - | - | - |
| TOTAL | | - | - |

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| 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 (mt) |
| - | - | - | - |
| TOTAL | | | - |

| 12. Independent Smallholders Certified Tonnage / Volume | | | | | | | | | |
|---|--|------|------|-----------------------------|------|------|-------------------------------|------|------|
| Phase | Estimated Last Year (Aug 20 – Jul 21) | | | Actual (Jul 20 – Jun 21) | | | Forecast (Aug 21 – Jul 22) | | |
| | 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 | | | | | | | | | |
| IS-CSPO | - | - | | - | - | | - | - | |
| IS-CSPKO | - | - | | - | - | | - | - | |
| IS-CSPKE | - | - | | - | - | | - | - | |

| 13. Independent Smallholders Actual Sold Tonnage / Volume | | | | | | |
|---|-----|------------------|-------------------|---------|---------|----------|
| | FFB | FFB Conventional | FFB Other schemes | IS-CSPO | IS-CSPK | IS-CSPKE |
| Current License period | | | | | | |
| Credits | | | | - | - | - |
| Physical | - | - | - | | | |

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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Representative: Nicholas Cheong (Nicholas.Cheong@bsigroup.com)
Website: www.bsigroup.com

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 on **12th July 2021 – 16th July 2021**. The audit programme is included as Section 2.3. Due to the COVID-19 pandemic, this assessment involved a partial remote audit as allowed by RSPO Secretariat – RSPO P&C On-site & Remote Audits dated 24th March 2020. The remote audit was conducted on **30th June 2021 – 2nd July 2021**.

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 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 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.

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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 (RC2) | Year 2 (ASA 2_1) | Year 3 (ASA 2_2) | Year 4 (ASA 2_3) | Year 5 (ASA 2_4) |
| Gomali POM | ✓ | ✓ | ✓ | ✓ | ✓ |
| Gomali Estate | | ✓ | | ✓ | |
| Paya Lang Estate | | ✓ | | ✓ | |
| Tambang Estate | | ✓ | | | ✓ |
| Sagil Estate | | ✓ | | | ✓ |
| Regent Estate | | | ✓ | | ✓ |
| Bahau Estate | ✓ | | ✓ | | |
| Kuala Jelei Estate | ✓ | | ✓ | | |
| Bertam Estate | ✓ | | | ✓ | |
| Jasin Lalang Estate | ✓ | | | ✓ | |
| Bukit Dinding Estate | | | ✓ | | ✓ |

Tentative Date of Next Visit: July 11, 2022 - July 15, 2022

Total Number of Mandays: 15 Mandays

2.2 BSI Assessment Team

| Name | Role | Competency |
|------------------------------------|----------------------|--|
| Vijay Kanna Pakirisamy (VKP) | Trainee Lead Auditor | <p>Education: Bachelor’s Degree in Agribusiness Science Management with Honours from University Utara Malaysia in 2010.</p> <p>Work Experience: He gained his working exposure in the plantation sector, serving as an Assistant Manager with KL Kepong Bhd and IOI Plantations Bhd and as a Sr. Assistant Manager with United Plantations Berhad.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001(OHS 18001) Lead Auditor Course in November 2019, endorsed RSPO P&C Lead Auditor Course in October 2019 and endorsed MSPO Lead Auditor Course in November 2019.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Occupational, Health & Safety, Environment, estate best practises and Supply Chain Requirements.</p> <p>Language proficiency: He is fluent in Bahasa Malaysia, English and Tamil languages.</p> |
| Mohamed Hidhir Zainal Abidin (MHZ) | Team Member | <p>Education: He holds Bachelor Degree in Chemical Engineering, graduated from National University of Malaysia on 2006.</p> <p>Work Experience: He has 7 years working experience in palm oil industry specifically on palm oil milling for 5 years. He also has the experiences as auditor for several standards including ISO 9001, ISO 140001, OHSAS 18001, MSPO and RSPO in his previous certification body. He had been involved in RSPO auditing since May 2012 for various companies in Malaysia.</p> <p>Training attended: He completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course and OHSAS 18001 Lead Auditor Course in 2012, Endorsed RSPO P&C Lead Auditor Course in 2013, MSPO Awareness Training in 2014 and Endorsed RSPO SCCS Lead Auditor Course in 2015.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, social, and stakeholder engagement.</p> <p>Language proficiency: He is fluent in Bahasa Malaysia and English languages.</p> |
| Muhamad Naqiuddin Mazeli (MNM) | Team Member | <p>Education: He graduated with Bachelor of Science Horticulture at University Putra Malaysia.</p> <p>Work Experience: 11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, he managed, implement and monitors the RSPO, ISCC, MSPO and ISO9001 and ISO 18001 certification</p> |

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| | | <p>requirements for the estates, mills, refineries and Smallholder scheme. He also supports in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001: 2015 LA Training (2019), ISO 14001: 2015 LA Training (2018), ISO 45001: 2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training (2018), MSPO LA Training (2018), SMETA Training (2021)</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Occupational, Health & Safety, Environment and estate best practises.</p> <p>Language proficiency: He is fluent in Bahasa Malaysia and English languages.</p> |
|--|--|--|

Accompanying Persons:

| Name | Role |
|------|------|
| - | - |

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1.3 Assessment Plan

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

| Date | Time | Subjects | VKP | MHZ | MNM |
|--|-------------|---|-----|-----|-----|
| Sunday, 11/07/2021 | 1500 - 1900 | Auditors travel to Segamat and Check In @ VIP Hotel | ✓ | ✓ | - |
| Monday, 12/07/2021 Gomali POM | 0800 - 0900 | Travel from VIP Hotel to Gomali POM | ✓ | ✓ | - |
| | 0900 - 0930 | Opening Meeting: - Opening Presentation by Audit Team Leader. - Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation). | ✓ | ✓ | - |
| | 0930 - 1230 | 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, Lab, weighbridge and palm product storage area, etc. | ✓ | ✓ | - |
| | 1230 - 1330 | LUNCH BREAK | | | - |
| | 1330 - 1630 | Document review P1 – P7: 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 SCCS general requirements, internal audit, management review, sales and purchasing documents, mass balance accounting and other relevant documents and records | ✓ | ✓ | - |
| | 1630 - 1700 | Interim Closing Briefing | ✓ | ✓ | - |
| Tuesday, 13/07/2021 Gomali Estate | 0800 - 0900 | Travel from VIP Hotel to Gomali Estate | ✓ | ✓ | - |
| | 0900 - 1230 | 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. | ✓ | ✓ | - |

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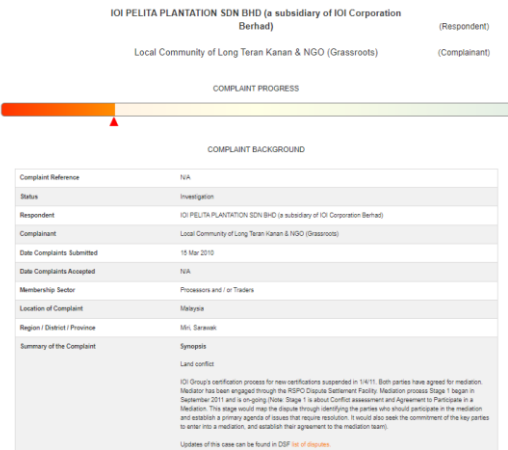
| Date | Time | Subjects | VKP | MHZ | MNM |
|--|-------------|--|-----|-----|-----|
| | 1000 - 1200 | Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.) – Gomali POM, Gomali Estate, Tambang Estate & Paya Lang Estate. | ✓ | ✓ | - |
| | 1230 - 1330 | LUNCH BREAK | | | - |
| | 1330 - 1630 | 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.) | ✓ | ✓ | - |
| | 1630 - 1700 | Interim Closing Briefing | ✓ | ✓ | - |
| Wednesday 14/07/2021 Sagil Estate | 0800 - 0900 | Travel from VIP Hotel to Sagil Estate | ✓ | ✓ | - |
| | 0900 - 1230 | 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. | ✓ | ✓ | - |
| | 1000 - 1200 | Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.) – Sagil Estate | ✓ | ✓ | - |
| | 1230 - 1330 | LUNCH BREAK | | | - |
| | 1330 - 1630 | 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.) | ✓ | ✓ | - |
| | 1630 - 1700 | Interim Closing Briefing | ✓ | ✓ | - |
| | 0800 - 0900 | Travel from VIP Hotel to Paya Lang Estate | | ✓ | ✓ |

| Date | Time | Subjects | VKP | MHZ | MNM |
|---|-------------|--|-----|-----|-----|
| Thursday 15/07/2021 Paya Lang Estate | 0900 - 1230 | 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. | | ✓ | ✓ |
| | 1230 - 1330 | LUNCH BREAK | | | |
| | 1330 - 1630 | 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.) | | ✓ | ✓ |
| | 1630 - 1700 | Interim Closing Briefing | | ✓ | ✓ |
| Friday 16/07/2021 Tambang Estate | 0800 - 0900 | Travel from VIP Hotel to Tambang Estate | | ✓ | ✓ |
| | 0900 - 1230 | 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. | | ✓ | ✓ |
| | 1230 - 1330 | LUNCH BREAK | | | |
| | 1330 - 1600 | 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.) | | ✓ | ✓ |
| | 1600 - 1630 | Verify any Outstanding Issues and Preparation for Closing Meeting | | ✓ | ✓ |
| | 1630 - 1700 | 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. Refer to IOI Corporation Berhad Time Bound Plan updated as of 30 June 2021. | Complied. |
| Have all the estates and mills certified within five (5) years after obtaining RSPO membership? | No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 30 June 2021 and IOI ACOP 2019 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. https://www.rspo.org/members/62/IOI-Group | 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. | No new Acquisitions. | Complied |
| Any deviations from the maximum periods requires approval by the RSPO Secretariat. | Yes. Refer to IOI Corporation Berhad Time Bound Plan updated as of 30 June 2021 and IOI ACOP 2019 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. https://www.rspo.org/members/62/IOI-Group | 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? | There has been no any changes to the time bound plan since the last audit. Refer to IOI Corporation Berhad Time Bound Plan updated as of 30 June 2021. This is consistent with the ACOP Reporting last submitted for 2019. | Complied |
| Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised | No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 30 June 2021 and IOI ACOP 2019 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. There has not been any isolated lapses in implementation of the plan | Complied |
| Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised | No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 30 June 2021 and IOI ACOP 2019 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. There has not been any fundamental failure to proceed with implementation of the plan. | Complied |
| Un-Certified Units or Holdings | | |
| 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. | No. There has been no replacement of primary forest or any area required to maintain or | Complied |

| | | |
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| | enhance HCVs in accordance with RSPO P&C criterion 7.12. | |
| Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure. | <p>The concession in Indonesia PT. KPAM had undergone the NPP process prior to any new planting.</p> <p>IOI Group - PT. Kalimantan Prima Agro Mandiri New Planting Procedures Public Consultations • 13 April 2018</p> <p>IOI Group - PT. Kalimantan Prima Agro Mandiri has proposed new planting area located in the Sukaramai Village, Kendawangan and Manis Mata Subdistrict, Ketapang Regency, West Kalimantan Province, Indonesia. This is the summary report of IOI Group - PT. Kalimantan Prima Agro Mandiri New Planting Assessment is now open for public comments for 30 days as required by the RSPO New Planting Procedures (NPP).</p> <p>COMPLETE COMMENTS NO</p> | Complied |
| 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. | <p>Settlement on the dispute over land ownership in Tinjar Long Lapok is still in progress through the engagement programme headed by the IOI stakeholder team. Refer to the latest Time Bound Plan updated as of 31 June 2021.</p>  <p>Further information on the current progress is currently available in IOI Corporation Berhad's Website: https://www.ioigroup.com/Content/S/S_Progress</p> | Complied |
| Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2 | There were no labour dispute. | Complied |
| Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1 | There were no any 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 | Yes. IOI has sent their Internal Audit Checklist to BSI and the Stage 1 Audit Plan for SNA Group which was conducted on 9 – 12 September 2019. Based on the internal audit findings, as positive assurance there has been no replacement of | Complied |

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| shall be available and justified. | primary forest, no labour dispute and no major non-compliance with legal. | |
| 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. There were no any Critical non-compliance raised. | Complied |
| Have there been any stakeholder (including NGO) consultation conducted? | Yes. Stakeholder consultations have been conducted and records were verified. | Complied |

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. | Not Applicable as there are no scheme smallholders and/or scheme outgrowers under the certification of IOI Gomali POM. | Complied |

Approved Time Bound Plan

Details of Time Bound Plan as submitted by IOI Plantation Services Sdn Bhd (30th JUNE 2021)

| No | PMU | Supply Bases (Estate Name) | Main Assessment | Certification Status | Status | Updated Information on Minimum Requirements for Multiple Management Units , Clause 5.5.2 RSPO Certification Systems for Principles & Criteria |
|----|--------------------------|--|-----------------|-------------------------------|---|---|
| 1. | Pamol (Sabah) POM, Sabah | Meliau, Nangoh, Rungus, Tindakon, Ulu, Sugut & Bayok | May 2008 | Re-Certified in November 2016 | ASA-04 audit completed in July 2020 | No outstanding issues |
| 2. | Sakilan POM | Sakilan, Linbar 1 and Linbar 2 | Nov 2008 | Re-Certified in Mar 2020 | ASA-01: 30 % remote audit completed in November 2020. 70% onsite audit completed in March 2021. | No outstanding issues |
| 3. | Pamol Kluang POM | Pamol Timur, Pamol Barat, Mamor, Unijaya, Kahang and Swee Lam | Mar 2009 | Re-Certified in Apr 2020 | ASA-01 audit completed in November 2020 | No outstanding issues |
| 4. | Gomali POM | Gomali, Paya Lang, Bahau, Bertam, Bukit Dinding, Kuala Jelai, Tambang, Regent, Sagil, and Jasin Lalang | Aug 2009 | Re-Certified in Oct 2020 | Recertification audit completed in July 2020 | No outstanding issues |
| 5. | Baturong POM | Baturong 1, Baturong 2, Baturong 3 and Cantawan | Sept 2009 | Re-Certified in Oct 2020 | Recertification audit completed in August 2020 | No outstanding issues |
| 6. | Bukit Leclau POM | Bukit Leclau, Detas, Merchong, Mekassar, Leepang A and Laukin A | Apr 2010 | Re-Certified in Jan 2021 | Recertification audit completed in September 2020 | No outstanding issues |
| 7. | Mayvin POM | Mayvin 1, Mayvin 2, Mayvin 5, Mayvin 6 and Tangkulap | Aug 2010 | Re-Certified in Dec 2020 | Recertification audit completed in August 2020 | No outstanding issues |
| 8. | Pukin POM, Pahang | Pukin, Shahzan 1, Shahzan 2, Segamat and Bukit Serampang | Dec 2010 | Re-certified in June 2016 | Recertification audit completed in March 2021 | No outstanding issues |
| 9. | Leepang (Sabah) POM | Morisem 5, Leepang 1, Leepang 5, Permodalan 1, Permodalan 2, Permodalan 3, and Permodalan 4 | Aug 2012 | Re-certified in December 2018 | ASA-02 audit completed in September 2020 | No outstanding issues. |

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| 10. | Syarimo POM | Syarimo 1, Syarimo 2, Syarimo 3, Syarimo 4, Syarimo 5, Syarimo 6, Syarimo 7, Syarimo 8 and Syarimo 9 | Sept 2012 | Re-certified in Mar 2018 | ASA-03: 30 % remote audit conducted in January 2021. 70% onsite audit completed in April 2021. | No outstanding issues |
| 11. | Ladang Sabah POM | Moynod, Luangmanis, Terusan Baru, Sungai Sapi, Laukin, Labuk, Bimbingan 1, and Bimbingan 2 | Oct 2012 | Re-certified in July 2018 | ASA-03: 30 % remote audit conducted in February 2021. 70% onsite audit completed in March 2021. | No outstanding issues |
| 12. | Morisem POM, Sabah | Morisem 1, Morisem 2, Morisem 3, Morisem 4, Leepang 2, Leepang 3, and Leepang 4 | Sept 2013 | Re-certified in December 2018 | ASA-02: 30 % remote audit completed in November 2020. 70% onsite audit completed in April 2021. | No outstanding issues |
| 13. | Unico POM-1, Sabah | Unico 6, Ladang Asas (Tas & Halusah), 31 (Outgrowers & Smallholders) | Planned - 2018 | Certified in July 2018 | ASA-03 audit completed in April 2021. | No outstanding issues Outgrowers and Smallholders are not part of the certified area |
| 14. | Unico Desa POM-2, Sabah | Unico 1, Unico 2, Unico 3, Unico 4, Unico 5 and 17 (Outgrowers & Smallholders) | Dec 2017 | Certified in May 2018 | ASA-03 audit completed in March 2021. | No outstanding issues Outgrowers and Smallholders are not part of the certified area |
| 15. | IOI – Pelita, Sarawak | Sejap and Tegai | Planned – TBC as it is under the resolution process | Uncertified Unit | IOI – Pelita (Sarawak) is in the resolution process (under RSPO CP) | <p><u>Stage 3: Negotiations for Final Settlement</u></p> <p>Following the statement issued by IOI Pelita on 19 March 2021, IOI Pelita obtained the support of RSPO to proceed with the negotiation stage of the resolution process. All the eight participating communities confirmed in writing their readiness.</p> <p>IOI Pelita held the first round of negotiations with all the eight community groups, one at a time, on 5-7 April in Miri. The meetings were observed by RSPO and other relevant stakeholders such as the Sarawak State government representatives.</p> <p>At each meeting, the facilitator asked each community group whether or not they were giving their consent to proceed with the first round of negotiations. All the eight community groups gave their consent. Then each community group presented their list of demands towards IOI Pelita. Following that, IOI Pelita asked clarifying questions to make sure the demands were well understood. Finally, all observers were given a chance to make their comments.</p> |

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| | | | | | <p>In its opening remarks, IOI Pelita reconfirmed its offer to excise the unplanted land of approximately 4,000-5,000 ha, which the Sarawak State Government had agreed to declare as Native Communal Reserve and provide communal and individual land titles thereon to all the eight community groups.</p> <p>The right of each community group to request expert advice at any point of time during the negotiation stage was emphasized. IOI also clarified that it had no authority to decide how the excised land would be divided among the communities, and the communities themselves would have to manage that process using Adat (customary law) as guidance.</p> <p>Based on the list of demands presented by the communities during the first round of negotiations, IOI Pelita developed a settlement offer for each community group. The settlement offer letters were sent to all community groups on May 31st to provide the communities with sufficient time to consider these offers before the second round of negotiations, which will be conducted as soon as a) it is safe for key participants to meet physically in Sarawak, and b) the communities confirm that they are ready for the second round.</p> |
|--|--|--|--|--|--|


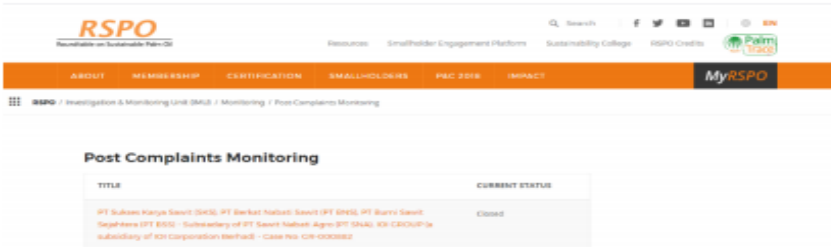
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|------------------------------|--|--|--|--|--|--|---------------------|----|--------|---------------|------------|--|-------------|--|---------------------------|-------------|--------------------------|----|-------------------|-----------------------------|-----------------------|----------|------------------------------|------------|--------------------------|--|
| | | | | | | <p>The screenshot displays the RSPO Complaint System interface. At the top, it identifies the respondent as IOI PELITA PLANTATION SDN BHD (a subsidiary of IOI Corporation Berhad) and the complainant as Local Community of Long Teran Kanan & NGO (Grassroots). A progress bar indicates the complaint's status. Below this, a 'COMPLAINT BACKGROUND' section provides a table of key details:</p> <table border="1"> <tr> <td>Complaint Reference</td> <td>NA</td> </tr> <tr> <td>Status</td> <td>Investigation</td> </tr> <tr> <td>Respondent</td> <td>IOI PELITA PLANTATION SDN BHD (a subsidiary of IOI Corporation Berhad)</td> </tr> <tr> <td>Complainant</td> <td>Local Community of Long Teran Kanan & NGO (Grassroots)</td> </tr> <tr> <td>Date Complaints Submitted</td> <td>19 Mar 2010</td> </tr> <tr> <td>Date Complaints Accepted</td> <td>NA</td> </tr> <tr> <td>Membership Sector</td> <td>Processors and / or Traders</td> </tr> <tr> <td>Location of Complaint</td> <td>Malaysia</td> </tr> <tr> <td>Region / District / Province</td> <td>Mt. Gasean</td> </tr> <tr> <td>Summary of the Complaint</td> <td> <p>Synopsis</p> <p>Land conflict</p> <p>IOI Group's certification process for new certifications suspended in 1st H11. Both parties have agreed for mediation. Mediator has been engaged through the RSPO Dispute Settlement Panel's Mediation process Stage 1 (begin in September 2011) and is ongoing (Note: Stage 1 is about Conflict assessment and Agreement to Participate in a Mediation. This stage would map the dispute through identifying the parties who should participate in the mediation who establish a primary agenda of issues that require resolution. It would also assess the commitment of the key parties to enter into a mediation, and establish their agreement to the mediation team).</p> <p>Updates of the case can be found in DSP 1st H11 Disputes</p> </td> </tr> </table> | Complaint Reference | NA | Status | Investigation | Respondent | IOI PELITA PLANTATION SDN BHD (a subsidiary of IOI Corporation Berhad) | Complainant | Local Community of Long Teran Kanan & NGO (Grassroots) | Date Complaints Submitted | 19 Mar 2010 | Date Complaints Accepted | NA | Membership Sector | Processors and / or Traders | Location of Complaint | Malaysia | Region / District / Province | Mt. Gasean | Summary of the Complaint | <p>Synopsis</p> <p>Land conflict</p> <p>IOI Group's certification process for new certifications suspended in 1st H11. Both parties have agreed for mediation. Mediator has been engaged through the RSPO Dispute Settlement Panel's Mediation process Stage 1 (begin in September 2011) and is ongoing (Note: Stage 1 is about Conflict assessment and Agreement to Participate in a Mediation. This stage would map the dispute through identifying the parties who should participate in the mediation who establish a primary agenda of issues that require resolution. It would also assess the commitment of the key parties to enter into a mediation, and establish their agreement to the mediation team).</p> <p>Updates of the case can be found in DSP 1st H11 Disputes</p> |
| Complaint Reference | NA | | | | | | | | | | | | | | | | | | | | | | | | | |
| Status | Investigation | | | | | | | | | | | | | | | | | | | | | | | | | |
| Respondent | IOI PELITA PLANTATION SDN BHD (a subsidiary of IOI Corporation Berhad) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Complainant | Local Community of Long Teran Kanan & NGO (Grassroots) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date Complaints Submitted | 19 Mar 2010 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date Complaints Accepted | NA | | | | | | | | | | | | | | | | | | | | | | | | | |
| Membership Sector | Processors and / or Traders | | | | | | | | | | | | | | | | | | | | | | | | | |
| Location of Complaint | Malaysia | | | | | | | | | | | | | | | | | | | | | | | | | |
| Region / District / Province | Mt. Gasean | | | | | | | | | | | | | | | | | | | | | | | | | |
| Summary of the Complaint | <p>Synopsis</p> <p>Land conflict</p> <p>IOI Group's certification process for new certifications suspended in 1st H11. Both parties have agreed for mediation. Mediator has been engaged through the RSPO Dispute Settlement Panel's Mediation process Stage 1 (begin in September 2011) and is ongoing (Note: Stage 1 is about Conflict assessment and Agreement to Participate in a Mediation. This stage would map the dispute through identifying the parties who should participate in the mediation who establish a primary agenda of issues that require resolution. It would also assess the commitment of the key parties to enter into a mediation, and establish their agreement to the mediation team).</p> <p>Updates of the case can be found in DSP 1st H11 Disputes</p> | | | | | | | | | | | | | | | | | | | | | | | | | |


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| COMPLAINT UPDATE | | | | | |
|---|---|-------------------------|-----------------------|-------------------------|--|
| DATE | UPDATE | DOCUMENTS | | | |
| 25 May 2021 | The Secretariat's review is underway. The Secretariat to reach out to the Respondent on updates. | | | | |
| 28 Apr 2021 | The Complaints Desk had received the recording together with the supporting documents from IOI during this negotiation process and the Complaints Desk will be preparing an internal report and will be forwarded for the CP's perusal. | | | | |
| 24 Mar 2021 | The Respondent has agreed to excise approximately 5000 ha of land. The first round of negotiations with the communities will take place in April 2021 and has extended an invitation to the Secretariat to send a representative to be physically present at the negotiation stage or witness via zoom. | | | | |
| 24 Feb 2021 | Resolution plan ongoing. | | | | |
| 20 Jan 2021 | CP to be updated on the progress of the Resolution Plan as conveyed by the Respondent. | | | | |
| <p>Further and updated progress of this issue could be access through the link below;</p> <ul style="list-style-type: none"> (a) IOI Pelita Land Dispute Resolution Plan (b) Current progress on IOI Pelita Land Dispute Resolution Process (c) https://www.ioigroup.com/Content/MEDIA/M_Media?Category=7 (d) RSPO Case Tracker – IOI Pelita Status of Complaints (e) IOI Pelita & Stakeholders Reaching a Breakthrough <p>Internal audit for Sejap Estate have been completed in November 2020.</p> | | | | | |
| 16. | PT SKS, Indonesia | SKS 1, SKS 2, and SKS 3 | Planned - 2021 | Uncertified Unit | <p>RSPO Stage 1 was conducted in September 2019.</p> <p>RSPO Complaints Panel (CP) has officially closed the complaint case on 12 October 2018. IOI will continue to work with the RSPO Investigate and Monitoring Unit on the implementation of its Action Plans to ensure continuous sustainable development. First and Second quarterly update for the action plan on PT. SKS, PT. BNS and PT. BSS was submitted to RSPO Investigate and Monitoring Unit in December 2018 and February 2019 respectively.</p> <p>On 15th April 2019, RSPO's official announced "that the monitoring of the implementation of the Complaints Panel directives for "PT Sukses Karya Sawit (SKS), PT Berkat Nabati Sawit (PT BNS), PT Bumi Sawit Sejahtera (PT BSS) - Subsidiary of PT Sawit Nabati Agro (PT SNA), IOI GROUP (a subsidiary of IOI Corporation Berhad) - Case No: GR-000882 " is now officially closed."</p> |

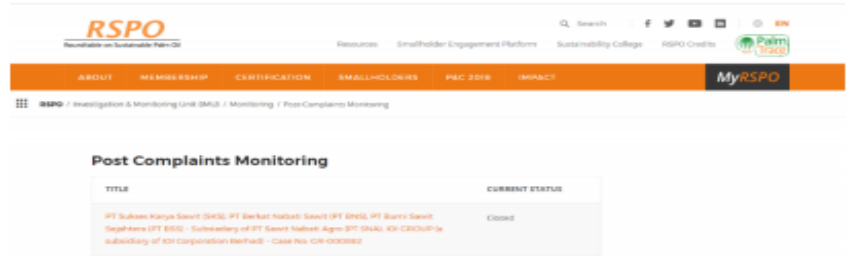
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| | | | | | | <p>IOI received an email from RSPO that "the Investigation & Monitoring Unit (IMU) of the RSPO Secretariat had finalized the internal review of the action plan and progress reports submitted by IOI against the Complaints Panel's directives and the IMU concluded that IOI has successfully met all the requirements set by the Complaints Panel."</p> <p>Further and updated progress of this issue could be access through the link below;</p> <p>(a) RSPO Ketapang Complaint for PT BSS, PT SKS & PT BNS</p> <p>(b) RSPO Case Tracker – PT BSS, PT SKS & PT. BNS Status of Complaints</p>  <p>(c) RSPO Post-Complaints Monitoring</p>  <p>The Stage 1 of RSPO P&C audit was conducted on 9th – 12th September 2019 by BSI</p> |
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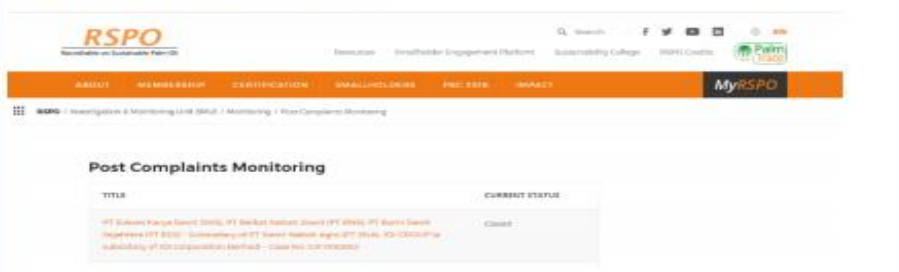
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| | | | | | Due to the pandemic issue, certification preparation was affected such HGU process and as well as on ground preparation. Hence, the main assessment audit expected to be conducted in year 2021. The postponement of the main assessment have been communicated and approved by RSPO. In November 2020, PT. SKS internal audit have been conducted. |
| 17. | PT BNS, Indonesia | BNS 1, BNS 2, BNS 3 and BNS 4 | Planned - 2021 | Uncertified Unit | <p>RSPO Stage 1 audit was conducted in September 2019</p> <p>RSPO Complaints Panel (CP) has officially closed the complaint case on 12 October 2018. IOI will continue to work with the RSPO Investigate and Monitoring Unit on the implementation of its Action Plans to ensure continuous sustainable development. First and Second quarterly update for the action plan on PT. SKS, PT. BNS and PT. BSS was submitted to RSPO Investigate and Monitoring Unit in December 2018 and February 2019 respectively.</p> <p>On 15th April 2019, RSPO's official announced "that the monitoring of the implementation of the Complaints Panel directives for "PT Sukses Karya Sawit (SKS), PT Berkat Nabati Sawit (PT BNS), PT Bumi Sawit Sejahtera (PT BSS) - Subsidiary of PT Sawit Nabati Agro (PT SNA), IOI GROUP (a subsidiary of IOI Corporation Berhad) - Case No: GR-000882 " is now officially closed."</p> <p>IOI received an email from RSPO that "the Investigation & Monitoring Unit (IMU) of the RSPO Secretariat had finalized the internal review of the action plan and progress reports submitted by IOI against the Complaints Panel's directives and the IMU concluded that IOI has successfully met all the requirements set by the Complaints Panel."</p> <p>Further and updated progress of this issue could be access through the link below;</p> <p>(a) RSPO Ketapang Complaint for PT BSS, PT SKS & PT BNS</p> <p>(b) RSPO Case Tracker – PT BSS, PT SKS & PT. BNS Status of Complaints</p>  |

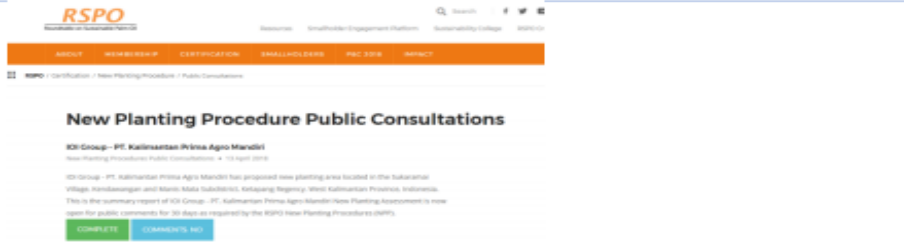
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| | | | | | <p>(c) RSPO Post-Complaints Monitoring</p>  <p>The Stage 1 of RSPO P&C audit was conducted on 9th – 12th September 2019 by BSI</p> <p>Due to the pandemic issue, certification preparation was affected such as HGU process and as well as on ground preparation. Hence, the main assessment audit expected to be conducted in year 2021. The postponement of the main assessment have been communicated and approved by RSPO. In November 2020, PT. BNS internal audit have been conducted.</p> |
| 18. | PT BSS, Indonesia | BSS 1, BSS 2, BSS 3 and BSS 4 | Planned - 2021 | Uncertified Unit | <p>RSPO Stage 1 was conducted in September 2019</p> <p>RSPO Complaints Panel (CP) has officially closed the complaint case on 12 October 2018. IOI will continue to work with the RSPO Investigate and Monitoring Unit on the implementation of its Action Plans to ensure continuous sustainable development. First and Second quarterly update for the action plan on PT. SKS, PT. BNS and PT. BSS was submitted to RSPO Investigate and Monitoring Unit in December 2018 and February 2019 respectively.</p> <p>On 15th April 2019, RSPO's official announced "that the monitoring of the implementation of the Complaints Panel directives for "PT Sukses Karya Sawit (SKS), PT Berkat Nabati Sawit (PT BNS), PT Bumi Sawit (PT BNS), PT Bumi Sawit Sejahtera (PT BSS) - Subsidiary of PT Sawit Nabati Agro (PT SNA), IOI GROUP (a subsidiary of IOI Corporation Berhad) - Case No: GR-000882 " is now officially closed."</p> <p>IOI received an email from RSPO that "the Investigation & Monitoring Unit (IMU) of the RSPO Secretariat had finalized the internal review of the action plan and progress reports submitted by IOI against the Complaints Panel's directives and the IMU concluded that IOI has successfully met all the requirements set by the Complaints Panel."</p> <p>Further and updated progress of this issue could be access through the link below;</p> <p>(a) RSPO Ketapang Complaint for PT BSS, PT SKS & PT BNS</p> <p>(b) RSPO Case Tracker – PT BSS, PT SKS & PT. BNS Status of Complaints</p> |

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| | | | | |  <p>(Respondent) (Complainant)</p> <p>COMPLAINT PROGRESS</p> <p>COMPLAINT BACKGROUND</p> <table border="1"> <tr> <td>Complain Reference</td> <td>NA</td> </tr> <tr> <td>Status</td> <td>Closed</td> </tr> <tr> <td>Respondent</td> <td>PT Sukses Karya Sawit (PT SKS), PT Berkat Nabati Sawit (PT BNS), PT Bumi Sawit Sejahtera (PT BSS), PT Sawit Nabati Agro (PT SNA) (a subsidiary of IOI Corporation Berhad)</td> </tr> <tr> <td>Complainant</td> <td>Aidenvironment</td> </tr> </table> <p>(c) RSPO Post-Complaints Monitoring</p>  <p>The Stage 1 of RSPO P&C audit was conducted on 9th – 12th September 2019 by BSI</p> <p>Due to the pandemic issue, certification preparation was affected such HGU process and as well as on ground preparation. Hence, the main assessment audit expected to be conducted in year 2021. The postponement of the main assessment have been communicated and approved by RSPO. In November 2020, PT. BSS internal audit have been conducted..</p> | Complain Reference | NA | Status | Closed | Respondent | PT Sukses Karya Sawit (PT SKS), PT Berkat Nabati Sawit (PT BNS), PT Bumi Sawit Sejahtera (PT BSS), PT Sawit Nabati Agro (PT SNA) (a subsidiary of IOI Corporation Berhad) | Complainant | Aidenvironment |
| Complain Reference | NA | | | | | | | | | | | | |
| Status | Closed | | | | | | | | | | | | |
| Respondent | PT Sukses Karya Sawit (PT SKS), PT Berkat Nabati Sawit (PT BNS), PT Bumi Sawit Sejahtera (PT BSS), PT Sawit Nabati Agro (PT SNA) (a subsidiary of IOI Corporation Berhad) | | | | | | | | | | | | |
| Complainant | Aidenvironment | | | | | | | | | | | | |
| 19. | PT KPAM, Indonesia | Under Development | Planned - 2023 | Uncertified Unit | <p>NPP and HCSA was approved in April 2018. Currently under development.</p> <p>RSPO has approved PT.KPAM 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:</p> | | | | | | | | |

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| | | | | |  <p>https://rspo.org/certification/new-planting-procedure/public-consultations/page/2?</p> <p>HCSA Peer Review Assessment completed on 14 May 2018. The HCSA Peer Review Report and Summary Report could be assessed through the link below:</p> <p>http://highcarbonstock.org/wp-content/uploads/2018/05/PRR-PT.-KPAM.pdf</p> |
|--|--|--|--|--|---|

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 One (1) Opportunity For Improvement raised. During the remote assessment there were two (2) Minor nonconformities raised. The IOI Gomali POM and Supply Base 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 below is the summary of the non-conformity raised during this assessment.

| Non-conformity | | | |
|---|--|--------------------------------------|------------|
| NCR Ref # | 2076734-202106-N1 | Date Issued | 02/07/2021 |
| Due Date | Next Surveillance Assessment | Date of nonconformity Closure | - |
| Clause & Category (Critical / Minor) | 2.2.2 (Minor) | | |
| Statement of Nonconformity: | Contracts contain specific clauses on meeting applicable legal requirements and legal due diligence evidence was not effectively demonstrated | | |
| Requirement Reference: | 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. | | |
| Objective Evidence: | 3 labour agencies contract/agreement reviewed; <ul style="list-style-type: none"> - India (Vazir Enterprises), date signed 26 January 2018 - Nepal (Sky of The World Pvt. Ltd), date signed 16/10/2019 - Indonesia (PT Tekad Jaya Abadi (Cabang Lombok Timur)), date signed 01/11/2017 None of the above contracts stipulate the clause on meeting legal requirements in Malaysia. Furthermore, a legal due diligence process by HRD was carried out on February 2020 using recruitment agencies risk mapping. 5 labour agencies were evaluated however evaluation criteria on meeting applicable legal requirements in Malaysia was not included in the risk mapping criteria. | | |
| Corrections: | All our contracts/agreements with our recruitment agencies will be revised to include the clause on compliance to legal requirements in Malaysia and the workers country of origin and all the recruitment related clauses found under indicator 6.1 in the latest RSPO MYNI. The recruitment agencies risk mapping for due diligence process will be revised accordingly by including "Compliance with applicable legal requirements in Malaysia" and recruitment related clauses found under indicator 6.1 in the latest RSPO MYNI. | | |
| Root Cause Analysis: | As we were unclear about the requirement to revise the foreign workers recruitment procedures in line with the updated RSPO MYNI 2019, we felt that our | | |

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| | 2017 recruitment procedures which is quite comprehensive was sufficient. Therefore, we failed to revise the foreign workers recruitment procedures, contract and risk mapping accordingly. |
| Corrective Actions: | <p>The following actions will be carried out:</p> <ol style="list-style-type: none"> 1) IOI HQ/HR shall be requested to revise the existing foreign workers recruitment guidelines/ procedures, contracts and due diligence risk mapping to include applicable legal requirements in Malaysia and the new requirements found under Indicator 6.1 in the latest RSPO MYNI dated May 2021 2) IOI HQ/HR shall take measures to keep abreast on changes to recruitment related requirements by checking with various sources like Malaysian and Workers' countries laws, RSPO, MSPO, ISCC P & Cs, ILO etc 3) HR shall take measures to strictly monitor recruitment agents on the implementation of these revised requirements 4) The above revised documents will be used by HR to conduct briefing to recruitment companies before contracts are signed. Records of briefing and attendance shall be available upon request |
| Assessment Conclusion: | The corrective action plan is deemed to be sufficient to address the minor non-conformity raised. The effectiveness of the corrective action plan will be assessed during the next annual surveillance assessment. |

| Non-conformity | | | |
|---|---|--------------------------------------|------------|
| NCR Ref # | 2076734-202106-N2 | Date Issued | 02/07/2021 |
| Due Date | Next Surveillance Assessment | Date of nonconformity Closure | - |
| Clause & Category (Critical / Minor) | 7.8.1 (Minor) | | |
| Statement of Nonconformity: | Water Contingency Plan for Domestic Water Usage was not implemented. | | |
| Requirement Reference: | <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>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>7.8.1b Workers have adequate access to clean water.</p> | | |
| Objective Evidence: | <p>The Water Contingency Plan states that the management will ensure the continuity of quality water supply by:</p> <ol style="list-style-type: none"> 1. Purchasing of water from the local water service provider, Syarikat Air Johor, 2. Diversion of water from Bukit Serampang Estate using alternative piping and water tanks. <p><u>Sagil Estate</u></p> <p>The renewal of license to supply water for domestic use has been denied by the authority due to the water sampling results showing non-conforming results. The</p> | | |

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| | management have taken necessary steps to obtain renewal of the license as verified during the assessment. Nevertheless, efforts to ensure the continuity of water supply as stated in the Water Contingency Plan was not implemented. |
| Corrections: | <ol style="list-style-type: none"> 1. Sagil Estate has managed to make arrangements with Bukit Serampang for temporary water supply to Sagil estate through portable water tanks. 2. Sagil Estate is currently sending tanks to collect water from Bukit Serampang estate before supplying to Sagil Estate residents. |
| Root Cause Analysis: | The water contingency plan which states that we will either purchase water from Syarikat Air Johor or divert water from Bukit Serampang Estate using alternative piping and water tanks was only prepared on 30th June 2021. As we are in the process of applying for approval from both parties, it caused a delay in the implementation of the contingency plan. |
| Corrective Actions: | <ol style="list-style-type: none"> 1. Water Management Plan preparation procedure will be introduced as following: <ol style="list-style-type: none"> a. Water management plan questionnaire which are including the contingency plan shall be sent by operating centre prior to the WMP preparation and must be return back to the Sustainability team within one weeks b. Sustainability team shall prepare the complete Water Management Plan after receive the answered questionnaire. The completed water management plan shall be distributed to all operating centre within 2 weeks. c. Respective operating centre shall review the water management plan. If has any amendment required, operating centre shall revert back to Sustainability team within 3 days. d. If within 3 days the Sustainability team doesn't receive any feedback from the estate, the management plan will be considered accepted by the operating centre e. The management plan shall be effective from the date of receiving the Water Management Plan f. Operating centre must strictly follow the management plan without fail. 2. Sustainability team will check the implementation of the management plan during the annual internal audit. 3. Head of operating centre shall ensure the management plan communicated well to the assistants and management staffs through environment meeting will be held once in every 3 months. |
| Assessment Conclusion: | The corrective action plan is deemed to be sufficient to address the minor non-conformity raised. The effectiveness of the corrective action plan will be assessed during the next annual surveillance assessment. |

| Opportunity for Improvements | |
|------------------------------|---|
| OFI # | Description |
| 2081858-202107-I1 | The management of the HCV areas such as riparian zones and steep areas can be further improved by clearly demarcating the area designated for conservation at the site. |

| Positive Findings | |
|-------------------|---|
| PF # | Description |
| PF 1 | Good commitment and corporation from the management. |
| PF 2 | Generally well implementation of Good Agricultural Practices (GAP). |

3.3.1 Status of Nonconformities Previously Identified and Observations

| Non-conformity | | | |
|--------------------------------------|--|-------------------------------|------------|
| NCR Ref # | 1929856-202006-M1 | Date Issued | 03/07/2020 |
| Due Date | 30/09/2020 | Date of nonconformity Closure | 15/09/2020 |
| Clause & Category (Critical / Minor) | 6.6.1 (Critical) | | |
| Statement of Nonconformity: | Employment conditions implemented is not fully according to the RSPO requirements. | | |
| Requirement Reference: | <p>All workers have entered into employment voluntarily and the following are prohibited:</p> <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 • Withholding of wages | | |
| Objective Evidence: | <ol style="list-style-type: none"> 1. Employment contract of Saripudin and Hapis under contractor CK Permai Enterprise stated that "worker agree to allow employer to safe keep the passport". This practice is not following IOI's Passport Safe Keeping Guideline dated Aug 2017 whereby it is the decision of the worker to give or not. Furthermore the contract does not have any termination clause. 2. As per Guidelines on Reproductive Health (Doc IOI/G/SE/002; rev 01; dated 15/01/2020), if there is not alternative work that could be offered by the company to pregnant women, workers shall take leave. The procedure did not further have steps on mutually agreement if suitable job is not available. | | |

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| Corrections: | <ol style="list-style-type: none"> 1. CK Permai’s workers using IOI’s work permit shall be absorbed by Jasin Lalang and Bertam estates and these workers shall be issued with IOI’s contract of employment with the same benefits, privileges and conditions currently enjoyed by other IOI’s workers once CK Permai and IOI Plantation’s management sign a mutual agreement. IOI’s Passport Safe Keeping Guideline will also be implemented Please refer to Appendix 6.1.1 (1) Employment Contract 2. The Guidelines on Reproductive Health shall be revised according to the current practice to clearly reflect mutual agreement between the management and the worker on the offering of suitable alternative work or to go on leave. Please refer to Appendix 6.1.1(2) The revised Guidelines on Reproductive Health |
| Root Cause Analysis: | <p>Whilst every effort is taken by IOI to comply with Employment conditions required by RSPO requirements, some operating centre personnel who are new and inexperienced sometimes tend to misunderstand or misinterpret our policies, plans, guidelines etc. As we don’t find these issues in all operating centres, it is therefore not IOI’s intention to not fully implement the employment conditions.</p> |
| Corrective Actions: | <p>A retraining on sustainability requirements which emphasizes on IOI’s Passport Safe Keeping Guidelines, employment contract, termination clause, new Guidelines on Reproductive Health (Doc IOI/G/SE/002; rev 01; dated 14/08/2020) shall be conducted for IOI operating centres on 25/8/2020.</p> <p>Please refer to Appendix 6.1.1 (3) Training record on Reproductive Health and Employment Contract dated 25th August 2020.</p> |
| Assessment Conclusion: | <ol style="list-style-type: none"> 1. The estates (Bertam and Jasin Lalang) has absorb all the workers contractors under IOI quota as their employee. Sighted the employment contract, ‘Lampiran 2. Penerimaan Pasport dan Permohonan Loker’ and payslip for the month of August 2020 for below: Passport no. Previous Employee Current Employee Employment no. AT 9416xx CK Permai Enterprise Bertam Estate BTE 116x AT 9802xx CK Permai Enterprise Bertam Estate BTE 117x B 12605xx CK Permai Enterprise Jasin Lalang Estate JLE 280x 2. Revised the Guidelines on Reproductive Health, doc ref no. IOI/G/SE/002 rev. No 02, date issue 14/8/2020 stated: “To allocate suitable alternative work for the pregnant woman based on mutual agreement between the management and the workers” 3. Training records on Guidelines on Reproductive Health <ol style="list-style-type: none"> a. Gomali POM dated 21/08/2020 b. Bahau Estate dated 14/08/2020 c. Jasin Lalang Estate dated 9/09/2020 d. Kuala Jelei estate dated 14/08/2020 e. Bertam Estates dated 28/08/2020 4. Training records on ‘Reproductive Health and Employment Contract’ for staff and Executives dated 25/08/2020 Based on the above evidence, the major NC is closed effectively on 15/09/2020. <p>ASA 1 Verification:</p> |

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| | <p>A retraining on sustainability requirements which emphasizes on IOI's Passport Safe Keeping Guidelines, employment contract, termination clause, new Guidelines on Reproductive Health (Doc IOI/G/SE/002; rev 01; dated 14/08/2020) carried out at all operating units. For example, records of training was verified as the following;</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 60%;">Operating unit</th> <th style="width: 40%;">Date of training</th> </tr> </thead> <tbody> <tr> <td>Gomali Estate</td> <td>24/04/2021</td> </tr> <tr> <td>Tambang Estate</td> <td>24/03/2021</td> </tr> <tr> <td>Gomali POM</td> <td>29/04/2021</td> </tr> <tr> <td>Sagil Estate</td> <td>07/05/2021</td> </tr> </tbody> </table> <p>No recurrence of issue observed, thus the previous Critical Non-Conformity remain closed.</p> | Operating unit | Date of training | Gomali Estate | 24/04/2021 | Tambang Estate | 24/03/2021 | Gomali POM | 29/04/2021 | Sagil Estate | 07/05/2021 |
|----------------|--|----------------|------------------|---------------|------------|----------------|------------|------------|------------|--------------|------------|
| Operating unit | Date of training | | | | | | | | | | |
| Gomali Estate | 24/04/2021 | | | | | | | | | | |
| Tambang Estate | 24/03/2021 | | | | | | | | | | |
| Gomali POM | 29/04/2021 | | | | | | | | | | |
| Sagil Estate | 07/05/2021 | | | | | | | | | | |

| Non-conformity | | | |
|---|---|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-M2 | Date Issued | 03/07/2020 |
| Due Date | 30/09/2020 | Date of nonconformity Closure | 15/09/2020 |
| Clause & Category (Critical / Minor) | 6.4.2 (Critical) | | |
| Statement of Nonconformity: | There is no documented age screening verification procedure. | | |
| Requirement Reference: | 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. | | |
| Objective Evidence: | There is no documented age screening verification procedure. | | |
| Corrections: | The Company's minimum age for recruitment has been included in the new "Employment Procedures for Local workers" and the revised "Foreign workers Recruitment Guidelines and Procedures in Malaysia". | | |
| Root Cause Analysis: | As the Sustainability department has already trained O.Cs management and staffs regarding the company's minimum age for recruitment, the age screening verification procedure was not documented. Workers are also informed regarding age requirements during induction training. | | |
| Corrective Actions: | The Company's new "Employment Procedures for Local workers" and the revised "Foreign workers Recruitment Guidelines and Procedures in Malaysia" have been distributed to all O.Cs | | |
| Assessment Conclusion: | <ol style="list-style-type: none"> 1. Revised Employment Procedure for Local Workers ref. no. Plantation/HR/2020/SOPs. 2. Employment Procedures for Local workers - HR com email dated 08/07/2020. 3. Foreign workers Recruitment Guidelines and Procedures in Malaysia – HR Com email + Appendix A Flowchart of foreign workers recruitment dated 24/08/2020. | | |

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| | <p>4. Form PA1/13 sampled filled submit to JTK received on 13/08/2019 and 09/07/2019 Based on the above evidence, the major NC is closed effectively on 15/09/2020.</p> <p>ASA 1 Verification:</p> <p>The Company’s new “Employment Procedures for Local workers” and the revised “Foreign workers Recruitment Guidelines and Procedures in Malaysia” have been distributed to all O.Cs. Continuous briefing and training was given by the management team/operation meeting. Interview with admin staff has confirmed the understanding of relevant procedures and guidelines for age screening verification process. Based on the latest employee master list, no new recruitment of foreign workers and only available for local workers. The minimum age of recruitment is 18 years old. No recurrence of issue observed, thus the previous Critical Non-Conformity remain closed</p> |
|--|--|

| Non-conformity | | | |
|---|--|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-M3 | Date Issued | 03/07/2020 |
| Due Date | 30/09/2020 | Date of nonconformity Closure | 15/09/2020 |
| Clause & Category (Critical / Minor) | 2.1.1 (Critical) | | |
| Statement of Nonconformity: | <p>Operating Units do not comply with the following requirements:</p> <ol style="list-style-type: none"> 1. OSH USECHH 2000 Regulations; 2. CLASS 2013 Regulations and 3. Section 60A(4) Employment Act 1955 4. Immigration Act 1959 Section 55B 5. Environmental Quality Schedule Regulations (2005) | | |
| Requirement Reference: | The unit of certification complies with applicable legal requirements. | | |
| Objective Evidence: | <p>At Bertam Estate & Jasin Lalang Estate</p> <ul style="list-style-type: none"> • Contractor CK Permai Enterprise is using IOI Foreign Labour Quota. <p>At Kuala Jelei Estate</p> <ul style="list-style-type: none"> • Expired Safety Data Sheet for chemical Kenly and Diesel. <p>At Bahau Estate</p> <ul style="list-style-type: none"> • No re-labelling of Shell Rimula R2 Extra 15W-40 on the 20-liter HDPE transferred container. • Bahau Estate’s SDS for Shell Advance 4T chemical was not obtained from supplier. • 4 x 200-liter damaged lubricant container located outside the Lubricant store for disposal as Scheduled Waste not labelled. <p>At Gomali Mill</p> <ul style="list-style-type: none"> • Prabhunarayan Chauhan working hours for May 2020 his working exceeded the allowable limits set by JTK as per approval letter dated 28.6.2019. • No relabelling of container (a 2-liter bottle) containing lubricant. | | |

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| | <ul style="list-style-type: none"> Contaminated oily rags and carton box at POME Pump house 5-liter empty paint container found in dustbin at Biogas Plant at worker's rest area. | | | | | | | | | | | | |
|-------------------------------|---|---------------------------------|-------------------|---------------------------------|-----------|----------------------|------------------------|-----------|----------------------|------------------------|-----------|----------------------|------------------------------|
| Corrections: | A training has been conducted on 25th August 2020 for Legal Liaison Officers (Assistants Managers) and the relevant staffs on Recent update on management of safety and sustainability. The purpose of the training was to improve their understanding towards the interpretation of legal requirements and the relevant action to be taken to seek compliance. | | | | | | | | | | | | |
| Root Cause Analysis: | The legal liaison officers who are responsible to monitor the legal compliance in each operating centers were failed to ensure the compliance of the above mentioned legal requirements due to lack of understanding and poor interpretations. | | | | | | | | | | | | |
| Corrective Actions: | Compliance towards the legal compliance by all operating centers will be checked by Sustainability, Safety and Health Department during planned internal audit visit. | | | | | | | | | | | | |
| Assessment Conclusion: | <ol style="list-style-type: none"> The estates (Bertam and Jasin Lalang) has absorb all the workers contractors under IOI quota as their employee. Sighted the employment contract, 'Lampiran Penerimaan Pasport dan Permohonan Loker' and payslip for the month of August 2020 for below: <table border="1" data-bbox="555 1048 1465 1276"> <thead> <tr> <th>Passport No.</th> <th>Previous Employee</th> <th>Current Employee Employment No.</th> </tr> </thead> <tbody> <tr> <td>AT 9416xx</td> <td>CK Permai Enterprise</td> <td>Bertam Estate BTE 116x</td> </tr> <tr> <td>AT 9802xx</td> <td>CK Permai Enterprise</td> <td>Bertam Estate BTE 117x</td> </tr> <tr> <td>B 12605xx</td> <td>CK Permai Enterprise</td> <td>Jasin Lalang Estate JLE 280x</td> </tr> </tbody> </table> Safety Data Sheet has been updated with latest review available as follows: a. SDS Kenly latest revision date 13/3/2019 b. SDS Diesel B7 latest revision date 21/10/2017 c. SDS for Shell Advance 4T 19/2/2018 Lubricant secondary/transferred container has been labelled with 'Flammable Logo' 4 x 200-liter damaged lubricant container located outside the Lubricant store disposed on 7/9/2020 as per C/N no. 2020090710KY8LOP Paint container has been stored in the Scheduled waste store under SW 409 before being disposed as per inventory records through ESWISS for the month of September 2020. Contaminated rags has been stored in the Scheduled waste store under SW 410 before being disposed as per inventory records dated 9/7/2020 Monthly Workplace Inspection for Gomali POM records dated 28/8/2020 Training on "Recent update on Management on safety and sustainability" dated 25/8/2020 Sustainability Internal Audit checklist as per audit conducted on 13/5/2020 and verification audit has been conducted on 26/6/2020. The compliance on workers overtime records were monitored under Section Social: Workers Agreement/Affair item no. 16: Workers overtime record (check roll/payroll). | Passport No. | Previous Employee | Current Employee Employment No. | AT 9416xx | CK Permai Enterprise | Bertam Estate BTE 116x | AT 9802xx | CK Permai Enterprise | Bertam Estate BTE 117x | B 12605xx | CK Permai Enterprise | Jasin Lalang Estate JLE 280x |
| Passport No. | Previous Employee | Current Employee Employment No. | | | | | | | | | | | |
| AT 9416xx | CK Permai Enterprise | Bertam Estate BTE 116x | | | | | | | | | | | |
| AT 9802xx | CK Permai Enterprise | Bertam Estate BTE 117x | | | | | | | | | | | |
| B 12605xx | CK Permai Enterprise | Jasin Lalang Estate JLE 280x | | | | | | | | | | | |

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| | <p>11. The overtime records for the month of August 2020 for the sampled workers with Employment ID no. GMM 114x recorded in Monthly Attendance/OT for August 2020 recorded at 116 hours, below the permissible limit of 130 hours as per JTK Approval Permit.</p> <p>Based on the above evidence, the major NC is closed effectively on 15/09/2020.</p> <p>ASA 1 Verification:</p> <p>Compliance towards the legal compliance by all operating centres checked by Sustainability, Safety and Health Department during internal audit. No evidence that sampled contractors were using IOI Foreign Labour Quota and checked at all visited estates. Overtime limit has not exceeded 130 hours as per the approved limit of 130 hours, ref: BHG.PU/9/134 Jld 21(48) dated 28/6/2019 for overtime permit under section 60A(4)(a). Based on overtime limit reviewed during peak production month, the maximum OT recorded is 129 hours. No recurrence of issue observed, thus the previous Critical Non-Conformity remains closed.</p> |
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| Non-conformity | | | |
|---|--|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-M4 | Date Issued | 03/07/2020 |
| Due Date | 30/09/2020 | Date of nonconformity Closure | 15/09/2020 |
| Clause & Category (Critical / Minor) | 3.6.1 (Critical) | | |
| Statement of Nonconformity: | Coverage of risk assessment had not included Human Fatigue working long hours. | | |
| Requirement Reference: | All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. | | |
| Objective Evidence: | All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. | | |
| Corrections: | A standalone Human Fatigue Working Long hour's risk assessment has been developed by extracting from the various activities listed in current HIRARC register. | | |
| Root Cause Analysis: | The human fatigue factor working long hours has been integrated in various job activities in the current HIRARC register such as weighbridge, process, maintenance, etc. Thus, there is no standalone Human Fatigue working long hours risk assessment. | | |
| Corrective Actions: | O.Cs have been reminded to take note of the new "A standalone Human Fatigue Working Long Hours" assessment and carry out HIRARC whenever there are accidents and/or new risks as per requirements. | | |
| Assessment Conclusion: | <ol style="list-style-type: none"> 1. HIRARC standalone for Mental or psychological stress and physical or physiological stress dated 06/07/2020 2. Communication from Safety Department to all OU's as per email dated 29/07/2020 3. Training records on Human Fatigue Working on Long Hours <ol style="list-style-type: none"> a) Gomali POM dated 24/08/2020 | | |

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| | <p>b) Bahau Estate dated 7/9/2020 c) Jasin Lalang Estate dated 09/09/2020 d) Kuala Jelei estate dated 10/08/2020 e) Bertam Estates dated 30/07/2020</p> <p>4. Training records on 'Updates on HIRARC and Store Best Safety Practice' for staff and Executives dated 25/08/2020</p> <p>5. Minutes meeting of OSH Committee for Gomali POM dated 30/07/2020 Based on the above evidence, the major NC is closed effectively on 15/09/2020.</p> <p>ASA 1 Verification: The sampled estates had HIRARC available for Mental or Physiological stress and physical or psychological. The HIRARC was verified to include fatigue due to various reasons. The risk control were available and identified to be implemented accordingly. Therefore the Critical Non-Conformity remains closed.</p> |
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| Non-conformity | | | |
|--------------------------------------|---|-------------------------------|------------|
| NCR Ref # | 1929856-202006-N1 | Date Issued | 03/07/2020 |
| Due Date | ASA 1 | Date of nonconformity Closure | 16/07/2021 |
| Clause & Category (Critical / Minor) | 3.5.1 (Minor) | | |
| Statement of Nonconformity: | There is no employment procedure for local recruitment. | | |
| Requirement Reference: | Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable. | | |
| Objective Evidence: | There is no employment procedure for local recruitment. | | |
| Corrections: | The Company's recruitment, selection, hiring, promotion, retirement and termination are documented in the new "Employment Procedures for Local workers". | | |
| Root Cause Analysis: | As the O.Cs management and staffs are aware of recruitment procedures, employment procedures for local workers was not documented. This is also because very few local workers apply for jobs in the plantation sector. At present, the O.Cs also refer to the Foreign workers Recruitment Guidelines and Procedures in Malaysia as the guide. | | |
| Corrective Actions: | The Company's new "Employment Procedures for Local workers" and the revised "Foreign workers Recruitment Guidelines and Procedures in Malaysia" have been distributed to all O.Cs. | | |
| Assessment Conclusion: | Employment Procedure Guidelines For Local Workers (Recruitment, Selection, Hiring), reference Doc. No. plantation/HR/2020/SOPs dated 15/09/2020 is referred to and available at all visited operating units for verification. The corrective action plan was effectively implemented therefore is deemed to be satisfactory to address the minor nonconformity and thus the minor non conformity is closed. | | |

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| Non-conformity | | | |
|---|--|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-N2 | Date Issued | 03/07/2020 |
| Due Date | ASA 1 | Date of nonconformity Closure | 16/07/2021 |
| Clause & Category (Critical / Minor) | 6.5.4 (Minor) | | |
| Statement of Nonconformity: | The special grievance mechanism for reporting sexual harassment did not respects anonymity and protect complainants. | | |
| Requirement Reference: | A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. | | |
| Objective Evidence: | Guidelines on Reproductive Health (Doc IOI/G/SE/002; rev 01; dated 15/01/2020 Appendix B identified that grievance are submitted through estate "Green Book", HQ hotline number or Employee Consultative Committee (ECC). This approach does not observe anonymity because the "Green Book" can be access by estate managers, office staff and parties that wanted to raise a grievance. This is contradicting with WEC guidelines clause 4.7. Additionally, the ECC is not specific committee that is supposed to manage such grievance. This arrangement contradicts with the WEC guidelines objective clause 4.1 and 4.6 where WEC is a platform for women to voice out concern and act as a mediator in resolving complaints on sexual harassment. | | |
| Corrections: | As we have already have a "Sexual Harassment Reporting Procedure Flowchart", we shall include it when we conduct training on the new WEC Guidelines for all WEC members | | |
| Root Cause Analysis: | <p>As the Women and Empowerment Committee (WEC) was only launched on 7/3/2020, most OCs have yet to conduct meetings or awareness training on the new WEC Guidelines for their WEC members due to the Movement Control Order (MCO).</p> <p>As the WEC committee was previously named Gender Consultative Committee, the members may have been confused as they have yet to be trained on the new WEC Guidelines and "Sexual Harassment Reporting Procedure" "Internal Grievance Standard of Procedure" which is Appendix B of the Guidelines for Implementation of Women and Empowerment (Doc IOI/G/SE/001; rev 01; dated 17/02/2020 is a mechanism which is used to raise general grievances except for sexual harassment.</p> <p>Most of the WEC committees know that sexual harassment is to be handled discreetly/anonymously as per the "Sexual Harassment Reporting Procedure" which is found in the Group Social Impact Assessment and notice boards.</p> | | |
| Corrective Actions: | To provide annual retraining for existing employees and training for new employees on sexual harassment procedure and grievance procedures | | |
| Assessment Conclusion: | Continuous training was given to the specific group of workers and verified at all visited estates. Records of trainings as below; | | |
| | Operating unit | Date of training | |

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| | Gomali Estate | 13/04/2021 |
| | Tambang Estate | 29/03/2021 |
| | Gomali POM | 29/04/2021 |
| | Sagil Estate | 07/05/2021 |
| <p>The corrective action plan was effectively implemented therefore is deemed to be satisfactory to address the minor nonconformity and thus the minor non conformity is closed.</p> | | |

| Non-conformity | | | |
|---|--|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-N3 | Date Issued | 03/07/2020 |
| Due Date | ASA 1 | Date of nonconformity Closure | 16/07/2021 |
| Clause & Category (Critical / Minor) | 3.4.2 (Minor) | | |
| Statement of Nonconformity: | The social management plan has not completed comprehensively. | | |
| Requirement Reference: | 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. | | |
| Objective Evidence: | <ol style="list-style-type: none"> 1. The Bahau Estate management plan has not included issue regarding pricing of grocery shop highlighted during the JCC meeting. 2. The Bertam Estate management plan has not included concern raised in the grievance records i.e. speed of vehicle and dust created by the vehicle. 3. At Bahau Estate, despite electricity is being subsidized by the company, the electricity charge for workers that uses more than 23kwh per person is charged following the industrial rate. The company shall look into this impact to workers' salary as the workers can be benefited from domestic rate. | | |
| Corrections: | Social Impact management plan for all OCs reviewed carefully by OC Management and Sustainability Team, changes were made accordingly based on the issues and concerns raised. | | |
| Root Cause Analysis: | The operating centres (OC) social management plan was not sufficiently comprehensive as it was being developed only by referring to the Group SIA (GSIA) which only provided a general impact assessments covering the entire group. Thus the SIA of the operating centres were not site specific and did cover some the specific impacts in the OCs. | | |
| Corrective Actions: | To fine tune the OC SIA documents to be site specific, a briefing to the OCs will be conducted on the core needs of the SIA document. Monitoring of issues and impacts will be monitored and accessed regularly during regional meetings and internal audits. | | |
| Assessment Conclusion: | Management plan for SIA documented under Social Management Plan (SMP) which reviewed on yearly basis. Inputs from green book, feedback form, JCC and WEC meeting will be considered in the development and revision of plan. Based on the | | |

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| | <p>latest SMP review dated May 2021, related issues highlighted has been incorporated in the management plan.</p> <p>The corrective action plan was effectively implemented therefore is deemed to be satisfactory to address the minor nonconformity and thus the minor non conformity is closed.</p> |
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| Non-conformity | | | |
|---|--|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-N4 | Date Issued | 03/07/2020 |
| Due Date | ASA 1 | Date of nonconformity Closure | 16/07/2021 |
| Clause & Category (Critical / Minor) | 7.3.1 (Minor) | | |
| Statement of Nonconformity: | Found the waste management plan inadequately implemented and documented | | |
| Requirement Reference: | Found the waste management plan inadequately implemented and documented | | |
| Objective Evidence: | <p>Sighted the Waste management plan was not in accordance with the actual implementation in estate such as;-</p> <ul style="list-style-type: none"> a) Jasin Lalang Estate: SW 301 and 409 that has been generated by estate was not included in the Waste Management Plan. b) Bertam Estate: management plan stated SW 404 and SW102 has been generated by estate however, no evidence sighted for SW 404 and SW 102 in estate. c) Bahau Estate did not include plan for sewage and old tyre. d) Kuala Jelei Estate: did not cover waste generated by workshop and dried pome implementation in waste management plan. | | |
| Corrections: | Waste management plan for all OCs shall be reviewed carefully by management and changes made accordingly based on actual waste generated and how they are managed. | | |
| Root Cause Analysis: | The Assistant managers and staffs in charge who assisted sustainability department in preparing the management plan failed to identify and highlight all the wastes generated specifically by their estates as there were changes in person in charge, EIA and EMP contents and the new employees have not been updated/trained on the changes. Due to the MCO period the sustainability department also did not have sufficient time to physically check the wastes generated. | | |
| Corrective Actions: | A Regional meeting was held on 10th July 2020 to discuss regarding NCs and train management of O.Cs to identify and manage all the waste generated by their respective O.Cs. Management to continuously monitor, update and inform Sustainability Department regarding any changes to waste management plans. A training on EIA, EMP, Scheduled Waste, Chemical Handling, Water and RTE Management for Assistant Managers and staffs is scheduled for 27th August 2020. | | |
| Assessment Conclusion: | The Waste Management Plan was verified for the mill and estates and noted to have include all identified waste generated in the operating units the method of disposal has also been clearly mentioned in the plan. Visit to the scheduled waste | | |

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| | <p>store as well review of schedule waste inventory and disposal records were verified and found to be in accordance with the Waste management Plan</p> <p>The corrective action plan was effectively implemented therefore is deemed to be satisfactory to address the minor nonconformity and thus the minor non conformity is closed.</p> |
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| Non-conformity | | | |
|---|---|--------------------------------------|------------|
| NCR Ref # | 1929856-202006-N5 | Date Issued | 03/07/2020 |
| Due Date | ASA 1 | Date of nonconformity Closure | 16/07/2021 |
| Clause & Category (Critical / Minor) | 7.12.7 (Minor) | | |
| Statement of Nonconformity: | Found the HCV management plan was inadequate implemented | | |
| Requirement Reference: | 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. | | |
| Objective Evidence: | In Kuala Jelei and Bahau estate, sighted the RTE action plan for year 2020, verification made on line site inspection June 2020, it was found that the weekly basis inspection was not include wildlife inspection as per action plan. | | |
| Corrections: | The latest linesite inspection form which includes wildlife inspection was used at Bahau and Kuala Jelei estates starting from July 2020. | | |
| Root Cause Analysis: | Linesite inspection is done by H.A. in both Bahau and Kual Jelei estate. The H.A. could not recognized the latest linesite inspection checklist as there is no effective date mentioned on the document. Besides, the checklist is not included in the Operating Centers' (OCs) Sustainability Filing System. This filing system is developed by Peninsular Sustainability Department, revised annually and distributed to OCs to ensure that they are using the latest formats of documents. | | |
| Corrective Actions: | The revised linesite inspection form has been developed by adding effective date. It has been circulated to all OCs and included in Sustainability Filing System. | | |
| Assessment Conclusion: | The revised linesite inspection form was available for verification to include wildlife inspection and the outcomes are fed back to the management on a weekly basis. The corrective action plan was effectively implemented therefore is deemed to be satisfactory to address the minor nonconformity and thus the minor non conformity is closed. | | |

| Opportunity for Improvement | |
|-----------------------------|-----------------------|
| OFI# | Description |
| OFI 1 | OFI Statement: |

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| | <p>The Grievance Procedure and Policies published in the operating unit are mainly in English and publish at location which are hard to be access by workers. Such publication can be improved to include various languages that could be understood by the large demographic workers presence in IOI Gomali Region.</p> <p>Verification / Follow-up actions:</p> <p>IOI Gomali Certification Unit is in the process of further revising the Grievance Procedures and Policies. Once revised, these procedures will then be translated into the various languages of workers from the different nationalities before displaying in prominent places within the mill and estates.</p> |
| OFI 2 | <p>OFI Statement:</p> <p>Acknowledge by complainant on the resolution and the time to resolve housing fix can be improved at Kuala Jelei Estate.</p> <p>Verification / Follow-up actions:</p> <p>Operating centres have been reminded to ensure that grievances and repairs raised by workers are addressed within 5 working days. Workers are to be informed if more time is needed especially with regards to budget or approval from higher management, authorities etc.</p> |
| OFI 3 | <p>OFI Statement:</p> <p>The privacy on the consent form for pregnancy test can be improved as all workers are signing in 1 form.</p> <p>Verification / Follow-up actions:</p> <p>The consent form has been revised accordingly to ensure privacy of those evaluated.</p> |
| OFI 4 | <p>OFI Statement:</p> <p>The consultation process can be improved to include what other needs that a new mother may need rather that specific questions.</p> <p>Verification / Follow-up actions:</p> <p>The consultation process has been revised with more open questions to cater to other needs that a new mother may have.</p> |
| OFI 5 | <p>OFI Statement:</p> <p>Training for the WEC Committee and Social Liaison Officer could be improved to ensure the WEC committee could understand the intention of WEC committee and for the Social Liaison Officer to ensure they could understand what is a comprehensive social impact assessment and social management plan.</p> <p>Verification / Follow-up actions:</p> <p>Sustainability team have carried out a comprehensive training on Social Impact Assessment and Social Management Plan for Social Liaison Officers on 25/08/2020. A memo was also issued on 12/08/2020 to all Operating Centres to carry out training on "WEC Guidelines and Reproductive Health" for all WEC members which included material on "Pregnancy Consultation", "New Mothers Consultation", sexual harassment etc.</p> |
| OFI 6 | <p>OFI Statement:</p> <p>The weighbridge ticket issued for CSPO include other certification details such as ISCC certification and MSPO certification. Although the products can be demonstrated is being sold as RSPO product through multiple documentations, improvement can be made on the weighbridge ticket to show what is the exact product are being shipped especially when the products are shipped to the sister company that is managing the sales and marketing.</p> <p>Verification / Follow-up actions:</p> <p>A memo was issued by IOI Plantations Marketing Department to inform all the Palm Oil Mills to ensure that the weighbridge tickets show the exact details (e.g. certification number and validity) of the products that are being sent out.</p> |

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| OFI 7 | <p>OFI Statement: The management need to enhance the mechanism to check consistent implementation of procedures is in place.</p> <p>Verification / Follow-up actions: The mechanism to check consistent implementation has been enhanced by ensuring that the social, environment, safety and health teams carries out Internal Audits separately, at least once every year for each operating centre. This is followed up with verification audits one month after the Internal Audits. Audits and inspections are also carried out by HQ internal audit teams and Top Management</p> |
| OFI 8 | <p>OFI Statement: For water management plan can be improve on implementation to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment in Sungai Muar and Sungai Sebalang.</p> <p>Verification / Follow-up actions: Sustainability team carried out a comprehensive training on Water Management Plan for related assistants and staffs on 25/08/2020. They were reminded to include details of Water Quality Index (WQI) testing which is to be carried out as per schedule. Based on the results operating centres ensure that action is taken promptly and appropriately to promote more efficient use of water and to avoid negative impacts on other users in the catchment in Sungai Muar and Sungai Sebalang.</p> <p>Nevertheless, lapses were identified in the implementation of the established Water Management Plan and Water Contingency Plan in the sampled Sagil Estate. Therefore, a Minor Non-Conformity was raised.</p> |

3.3.2 Summary of the Nonconformities and Status

| CAR Ref. | Category (Critical / Minor) | P&C Indicator | Issued Date | Status & Date (Closure) |
|-------------------|-----------------------------|---------------|-------------|-------------------------|
| SH-01 | Major | 4.4.1 | 31.05.2019 | Closed on 30.08.2019 |
| AL-01 | Major | 4.4.2 | 31.05.2019 | Closed on 30.08.2019 |
| SH-02 | Major | 5.2.1 | 31.05.2019 | Closed on 30.08.2019 |
| JMD-01 | Major | 6.1.3 | 31.05.2019 | Closed on 30.08.2019 |
| JMD-02 | Major | 6.5.1 | 31.05.2019 | Closed on 30.08.2019 |
| 1929856-202006-M1 | Critical | 6.6.1 | 03.07.2020 | Closed on 15.09.2020 |
| 1929856-202006-M2 | Critical | 6.4.2 | 03.07.2020 | Closed on 15.09.2020 |
| 1929856-202006-M3 | Critical | 2.1.1 | 03.07.2020 | Closed on 15.09.2020 |
| 1929856-202006-M4 | Critical | 3.6.1 | 03.07.2020 | Closed on 15.09.2020 |
| 1929856-202006-N1 | Minor | 3.5.1 | 03.07.2020 | Closed on 16/07/2021 |
| 1929856-202006-N2 | Minor | 6.5.4 | 03.07.2020 | Closed on 16/07/2021 |
| 1929856-202006-N3 | Minor | 3.4.2 | 03.07.2020 | Closed on 16/07/2021 |
| 1929856-202006-N4 | Minor | 7.3.1 | 03.07.2020 | Closed on 16/07/2021 |
| 1929856-202006-N5 | Minor | 7.12.7 | 03.07.2020 | Closed on 16/07/2021 |
| 2076734-202106-N1 | Minor | 2.2.2 | 02/07/2021 | "Open" |

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|-------------------|-------|-------|------------|--------|
| 2076734-202106-N2 | Minor | 7.8.1 | 02/07/2021 | "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 Gomali POM and Supply Base 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 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 below.

| Stakeholders contacted | | |
|-------------------------------|---|-------------------------------|
| Type of Stakeholder | Stakeholder name / organization | Means of communication |
| Workers representatives/union | NUPW, JCC | Face To Face Interview |
| External stakeholder (tenant) | Sundry shop owner, Kedai Runcit Gomali Estate | Face To Face Interview |
| Communities | Ketua Kg Awat | Face To Face Interview |
| Communities | Ketua Kg Lubuk Kepong | Phone Interview |
| Supplier | Dian Heng Sdn Bhd | Phone Interview |
| Communities | Kg Hang Tuah | Face To Face Interview |
| Communities | Kg Sepang Loi and Mensudut Pindah | Face To Face Interview |
| Contractor | SGSS Mutiara | Face To Face Interview |
| Internal | WEC committee | Face To Face Interview |
| Contractor | EFB transporter (Tiruvalar) | Face To Face Interview |

| Stakeholders comment | |
|-----------------------------|-------------------|
| | Feedbacks: |

| | |
|-----------------|--|
| <p>1</p> | <p>Worker’s representatives (By Nationalities: India, Bangladesh, Myanmar, Indonesia) They informed that the management is treated all the workers without any discrimination. Overtime and benefits were offered to the workers equally. They are understood on the complaint and grievance procedure. Their wages are achieved Minimum Wage Order 2020 and overtime was paid according to the legal requirements. Free housing and subsidized water & electricity was provided to all the workers. For new workers, they informed that no recruitment fee being paid to the agents. Evidence is available that all statutory payments have been made by the employer.</p> <p>Audit Team verification and response: Noted on the feedbacks received.</p> |
| <p>2</p> | <p>Feedbacks: Gender Committee representatives They informed that no case of sexual harassment and violence reported. They are aware of the complaint procedure if there is any case reported on sexual harassment and violence. They also informed that they are consulted for the pregnancy testing. They have the freedom to give consent to the management to carry out the pregnancy testing as a monitoring measure for those who handle chemical. The management has also carried out assessment using New Mother’s Consultation Form (Rev: 1B dated 10/08/2020) in consultation with the new mothers, to identify the needs for new mother. Guidelines for Reproductive Health (Doc. Ref.: IOI/G/SE/002, Rev. No.: 02 dated 14/08/2020) was developed to ensure that the reproductive health of the employees especially pregnant and nursing employees is protected, and their rights and responsibilities clearly stated.</p> <p>Audit Team verification and response: No harassment case reported. Implementation on guidelines and new mother needs assessment was verified and seen during onsite assessment.</p> |
| <p>3</p> | <p>Feedbacks: Sundry Shop owner The tenant has rented for 30 over years with IOI Corporation Berhad since previous company Dunlop Plantation.</p> <p>Audit Team verification and response: No further comments</p> |
| <p>4</p> | <p>Feedbacks: Village head of <i>Kampung Awat</i> and <i>Kampung Lubuk Kepong</i> has highlighted some of safety related issues. It was found that tractors are still on the road at night until 9 pm to send crop to Gomali POM. Headlamp was not sufficient and expose the risk to road users. Other safety issues related to cattle roaming in the estate area and cow dung scattered everywhere on the road were also highlighted.</p> <p>Audit Team verification and response: The management team has acknowledged the complaint made and related action is in progress. Evidence of resolution will be made to the complainant once resolved</p> |
| <p>5</p> | <p>Feedbacks: Contractors/suppliers No issue related to contract agreement or payment highlighted by the them. Any order/task/work offered will be official either purchase order or long-term contract. Payment was made in promptly manner according to payment term agreed.</p> <p>Audit Team verification and response: No further comments</p> |

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| 6 | <p>Feedbacks: Kg Hang Tuah</p> <p>Village head has a concern related to infrastructure used by villagers and estate’s workers. There is uneven road at the junction with Kg Hang Tuah and near to estate nursery area which may leads to potential accident due to the road condition.</p> |
| | <p>Audit Team verification and response:</p> <p>Any request shall be official and in writing. Estates will try to help and assist if the issue is within estate’s capacity.</p> |
| 6 | <p>Feedbacks: Kg Paya Lang 1</p> <p>No disputes with the unit of certification at all visited estates. Only one concern raised by the village head of Kg Paya Lang 1 that 2-lot adjacent to PM03A and PM02B encroached by the estate. Further investigation and discussion will be made by the management with the relevant landowner on the above matter.</p> |
| | <p>Audit Team verification and response: Site verification was made at the specific lot near PM03A and PM02B. Physical boundary such as trenches and boundary stone were found visible at site.</p> |
| 7 | <p>Feedbacks: Tenant (sundry shop owner)</p> <p>Has been doing business since Dunlop Plantation. The business is inherited from family and now passed over to him as the next successor. No issue with management as they always open for discussion and meeting.</p> |
| | <p>Audit Team verification and response:</p> <p>No further comments</p> |

| 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 |
| IOI Gomali Certification Unit Estates have undergone 2 nd Cycle of Replanting therefore this section is not applicable | | | | | |



| Previous land owner / user comment | |
|---|---|
| - | Feedbacks: NA |
| | Audit Team verification and response: NA |

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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

| | |
|--|--|
| <p>The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that IOI Gomali POM and Supply Base 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 Gomali POM and Supply Base is remain certified.</p> | |
| Report prepared by | Acceptance of Assessment Conclusion |
| Name: VIJAY KANNA PAKIRISAMY | Name: RAVI TONY |
| Company Name: BSI SERVICES (M) SDN BHD | Company Name: IOI PLANTATION SERVICES SDN. BHD. |
| Title: CLIENT MANAGER | Title: MANAGER - SUSTAINABILITY, SAFETY & HEALTH |
| <p>Signature:</p>  | <p>Signature:</p> <p><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></p>  |
| Date: 31st July 2021 | Date: 02/08/2021 |

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 | <p>(C) Documents that are specified in the RSPO P&C are made available to the public.</p> <p>- Critical (Major) compliance -</p> | <p>Publicly available management documents such as land titles, OHS plans, EIA, SIA, HCV documentation, pollution prevention and reduction plans, records of complaints and grievances, negotiation procedures, RSPO Public Summary Report, company policies and continual improvement plans are available and can be cross referred to their respective criterion. All operating units have individual documents and records to demonstrate compliance to this indicator. IOI Group documents are also accessible through their Group’s website link: http://www.ioigroup.com. IOI has established the Stakeholder Request Procedure Flowchart (SOP 6.11; Rev 1B; dated 28/12/2020) to manage interested parties documents request. The action time for any request shall be taken within 5 working days.</p> | Complied |
| 1.1.2 | <p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p> | <p>The access rights of the document was briefed to the local interest parties through stakeholder meeting conducted on 03/06/2020. The Grievance Procedure and Policies published in the operating unit are mainly in English and publish at location which are hard to be access by workers. Such publication can be improved to include various languages that could be understood by the large demographic workers presence in IOI Gomali Region.</p> | Complied |
| 1.1.3 | <p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p> | <p>IOI Gomali POM certification unit has kept both external and internal stakeholder request in the Letter To/From Stakeholder File and Complaint/grievance book. Stakeholder feedback form named "<i>Borang Usul dan Maklumbalas Kehadiran</i>" used to obtain any</p> | Complied |

| | | | |
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| | | <p>feedbacks and inputs from the stakeholders. The normal face to face session was not possible during this COVID19 pandemic thus a different approach has been introduced for more practical and feasible way. Records of requests and responses recorded sampled:</p> <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - Request from neighbouring village (Kg Mensudut Pindah) – To do road side pruning along the road to village. - Action – To regularly do a roadside pruning during harvesting round. Pruning task was done and completed on 25/05/2021. <p><u>Gomali POM</u></p> <ul style="list-style-type: none"> - Issue highlighted by BAKAJ related to outstanding payment for 2021. - Action – to immediately arrange for payment. Payment made in the month of May 2021. Refer to payment voucher no. 3400001013 dated 18/05/2021. <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Issue highlighted by Village head of Kampung Lubuk Kepong. Tractor running with no headlamp at night (830pm). Cow stool everywhere on the road. Placement of FFB near to roadside. - Action: Immediately informed the contractor to repair and install sufficient headlamp. Notice will be issued to the cattle owners. To ensure no FFB placed very near to roadside. Reporting date: 31/05/2021. Status: on-going | |
| 1.1.4 | (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative. | IOI Corporation Berhad has developed Stakeholder Request Procedure for Corporate Level and Estate Level and Grievance Procedure (Staff Grievances Standard of Procedure). The flowchart | Complied |

| | <p>- Critical (Major) compliance -</p> | <p>has detailed out the process of request by the stakeholders. Stakeholders can access to www.ioigroup.com, call IOI Group General Line or write formal letter to Head Office of IOI if they have any requests or complaints. The stakeholders need to be informed of outcome within 5 working days. The relevant procedures for consultation and communication are documented;</p> <ul style="list-style-type: none"> a. Stakeholder Request Procedure Flowchart (SOP 6.11; Rev 1B; dated 28/12/2020) b. Stakeholder Complaint Procedure Flowchart (SOP 6.11; Rev 1A; dated 17/01/2017) c. Negotiation Procedure (SOP 6.11; Rev 1A; dated 17/01/2017). <p>There are 2 options for consultation during this COVID19 pandemic either face to face meeting or by sending out stakeholder feedback form named "<i>Borang Usul dan Maklumbalas Kehadiran</i>" to the relevant stakeholders. All feedbacks received will be reviewed and incorporated in the social management plan for further action.</p> | | | | | | | | | | | | | | | |
|------------------|--|--|----------------|------------------|---------|---------------|------------|--|----------------|------------|------------------|------------|--------------|------------|------------|------------|-----------------|
| <p>1.1.5</p> | <p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p> | <p>The current list of stakeholders has included contact and details of stakeholders and their nominated representatives. Below are the list of stakeholders checked:</p> <table border="1" data-bbox="1137 1034 1928 1359"> <thead> <tr> <th>Operating unit</th> <th>Date of revision</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Gomali Estate</td> <td>01/04/2021</td> <td rowspan="5">Gov. bodies, NGOs, relevant embassies, neighbouring estates/stakeholders, villagers, suppliers, contractors, transporters, schools, tenants etc.</td> </tr> <tr> <td>Tambang Estate</td> <td>14/04/2021</td> </tr> <tr> <td>Paya Lang Estate</td> <td>12/05/2021</td> </tr> <tr> <td>Sagil Estate</td> <td>15/05/2021</td> </tr> <tr> <td>Gomali POM</td> <td>01/04/2021</td> </tr> </tbody> </table> | Operating unit | Date of revision | Remarks | Gomali Estate | 01/04/2021 | Gov. bodies, NGOs, relevant embassies, neighbouring estates/stakeholders, villagers, suppliers, contractors, transporters, schools, tenants etc. | Tambang Estate | 14/04/2021 | Paya Lang Estate | 12/05/2021 | Sagil Estate | 15/05/2021 | Gomali POM | 01/04/2021 | <p>Complied</p> |
| Operating unit | Date of revision | Remarks | | | | | | | | | | | | | | | |
| Gomali Estate | 01/04/2021 | Gov. bodies, NGOs, relevant embassies, neighbouring estates/stakeholders, villagers, suppliers, contractors, transporters, schools, tenants etc. | | | | | | | | | | | | | | | |
| Tambang Estate | 14/04/2021 | | | | | | | | | | | | | | | | |
| Paya Lang Estate | 12/05/2021 | | | | | | | | | | | | | | | | |
| Sagil Estate | 15/05/2021 | | | | | | | | | | | | | | | | |
| Gomali POM | 01/04/2021 | | | | | | | | | | | | | | | | |

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| 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 - | The IOI Business Ethics, Compliance, Anti-Corruption and Anti-money Laundering Policy and Code of Business Conducts & Ethics published in the IOI Group website (https://www.ioigroup.com/Default) governs the ethical conduct of the company. Equal opportunity has been identified in the Code of Business Conducts & Ethics and procedure for recruitment especially for foreign labours are established to manages the conduct of IOI. IOI has implemented Gift and Hospitality Guidelines. These policies are being shared during the annual internal and external stakeholder meeting. | Complied |
| 1.2.2 | A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance - | Mechanism for ensuring compliance is described in the "Mechanism of Tracking Law Changes", dated 27/07/2018. The sustainability team is responsible to monitor implementation/updating of information through routine monitoring and internal audit. The internal audit was conducted following the SOP on Sustainability (1.7 Internal Audit, Rev 1A, dated 03/05/2018). Procedure of controlling the disclosure of confidential information (for third party) estate dated 2011 been established to ensure the compliance and the implementation of the policy and overall ethical business practice. | 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. | | | |
| 2.1.1 | (C) The Unit of Certification complies with legal requirements - Critical (Major) compliance - | IOI Gomali POM and Supply Base estates continued to comply with legal requirements. Sampled permit and licenses were verified as below: <u>Gomali POM</u> | Complied |

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|--|--|--|--|
| | | <ol style="list-style-type: none"> 1. MPOB License; License Number: 500117204000; License Validity Period: 01/02/2021 – 31/01/2022; Possessing Capacity: 540.000 mt FFB a year. 2. Fire Certificate; Certificate Number: JBPM: JH/7/232/2020; License Validity Period: 31/05/2020 – 30/05/2021. The mill has requested for certificate renewal on 06/05/2021 pending approval. 3. DOE Compliance Schedule; License Number: 004713; License Validity Period: 01/07/2020 – 30/06/2021. 4. BAKAJ Water Extraction License; License Number: 08/A/Sgt/003; Water Extraction Limit: 4008³/ day. 5. JTK Permit Kebenaran Menggunakan Bekalan Air Persendirian; Permit Serial Number: TK(NJ).SEGT/43/; License validity Period: 22/12/2019 – 21/12/2021 6. Permit Barang Kawalan Berjadual; Reference Number: JH(SGT)0136/07 PSK; Description: Diesel; Storage Capacity: 32,000 liters. License Validity Period: 08/07/2020 – 07/07/2021 7. Private Installation License; License Number: LP 12/1/4/100 (CO-GEN); Licensed Capacity: 6.2; License Commencement Date: 16/01/2020; License Expiry: 10 years from the license commencement date. <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. MPOB License; License Number: 502164502000; Estate Area: 2358 Ha; License Validity Period: 01/02/2021 – 31/01/2022. 2. Permit Barang Kawalan Berjadual; Reference Number: JH(SGT)0136/07 PSK; P Series Number: J002453; Description: | |
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| | | <p>Diesel; Storage Quantity: 32,000 Litres; License Validity Period: 10/07/2020 – 09/07/2021.</p> <p>3. Air Receiver License; Registration Number: JH PMT 10716; License Expiry Date: 10/05/2022.</p> <p><u>Tambang Estate</u></p> <p>1. MPOB License; License Number: 586869002000; Estate Area: 2018.62 Ha; License Validity Period: 01/07/2020 – 30/06/2021.</p> <p>1. Permit Barang Kawalan Berjadual; Reference Number: JH(SGT)0141/08 PSK; P Series Number: J000712; Description: Diesel; Storage Quantity: 18,000 Litres; License Validity Period: 24/03/2021 – 23/03/2022.</p> <p>2. Air Receiver License; Registration Number: PMT-JH/21 133172; License Expiry Date: 10/05/2022</p> <p><u>Paya Lang Estate</u></p> <p>1. MPOB License; License Number: 586873002000; Estate Area: 1396.9 Ha; License Validity Period: 01/07/2020 – 30/06/2021. The license renewal has been submitted to MPOB on 31/05/2021 pending approval.</p> <p>2. SPAN License; Class License Number: SPAN/EKS/(PT)/800-4(2)/14/09; License Validity Period: 15/01/2020 – 14/01/2023.</p> <p>3. Permit Barang Kawalan Berjadual; Reference Number: JH(SGT)0041/98 PSK; P Serial Number: J 002493; License Validity Period: 23/09/2020 – 22/09/2021</p> | |
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| | | <p>4. Air Compressor License; License Registration Number: JH PMT 12497; License Expiry Date: 10/05/2022.</p> <p><u>Sagil Estate</u></p> <ol style="list-style-type: none"> 1. MPOB License; License Number; 586841002000; Estate Area: 2671.7 Ha; License Validity Period: 01/07/2020 – 30/06/2021. The license renewal has been submitted to MPOB in 31/05/2021 pending approval. 2. MPOB License (Nursery); License Number: 589204011000; License Validity Period: 01/10/2020 till 30/09/2021. 3. Air Receiver Certificate; Registration Number: JH PMT 12495; Certificate Expiry Date: 14/12/2021. 4. Permit Barang Kawalan Berjadual; Reference Number: MR/PD/SK-0622 @ SKS 367; P Serial Number: J 002796; Description: Diesel; Storage Capacity: 18,000 Liters; License Validity Period: 30/04/2021 – 29/04/2024. | |
| 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>Document titled Mechanism for Tracking Changes in Law; revised on 30/01/2020 was available for verification. IOI Sustainability Unit Team will update the legal register if any new regulation or if there is amendment in the legal and will distribute it to each operating unit.</p> <p>The changes in law are monitored via methods as below:</p> <ol style="list-style-type: none"> 1. Subscribed to Lexis-Nexis Advance Malaysia. 2. News release through printed and online newspaper | Complied |

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| | | <p>3. Law change tracked by book publisher (MDC Book Publications) and Federal Government Gazette.</p> <p>4. Circulars from relevant associations. e.g. MPOA, MPOB, MAPA, SOCSO, EPF, DOE, DOSH Headquarters etc.</p> <p>The sustainability team then issues the changes to all operating units to update existing records. Then the estate management implements applicable changes in law accordingly. The sustainability team monitors the implementation/updating of information via RSPO, MSPO & ISCC Internal Audits.</p> <p>IOI Gomali Certification Unit has established and updated list of applicable laws and regulations that are applicable for the estates. The legal register is prepared by Sustainability Unit (SU) Department. Verified the document 'list of revision' which includes the following:</p> <ol style="list-style-type: none"> 1. National Wage Consultative Council Act 2011, Minimum Wages Order 2020 2. Section 22(A), Emergency (Prevention and Control of Infectious Diseases) Amendment – Ordinance 2021 3. Workers’ Minimum Standards of Housing and Amenities Regulations 1990 – Amendment 4. Employees Minimum Standards of Housing, Accommodations and Amenities (Accommodation and Centralised Accommodations) Regulation 2020 | |
| 2.1.3 | Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. | All operating units have established the legal boundary based on the land title that they possess. The boundary have been demarcated with boundary stones, boundary markers, security | Complied |

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| | <p>- Minor compliance -</p> | <p>trenches and security fences. Visit to the mill and respective estate’s boundary were verified as below:</p> <p><u>Gomali POM</u></p> <p>The mill is situated within Paya Lang Estate’s. The associated land title for Paya Lang Estate (Lot 908) documents were available for verification. The mill area were clearly demarcated with fences to separate the area from the estate.</p> <p><u>Gomali Estate</u></p> <p>The estate is surrounded by IOI own estates and villages. Visited the Estate Boundary at Field 13A with Kg. Lubok Kepong. White and Blue poles were placed at the boundaries indicating the legal boundary of the estate with the village.</p> <p><u>Sagil Estate</u></p> <p>The estate is surrounded by IOI sister estates and villages. Visited the estate boundary at Field PM99C with Kampung Termil at coordinate Lat. 002° 18’33”N, Lon. 102° 39’11”E. Blue Poles were erected to clearly indicate the boundary of the estate with the village.</p> | |
| <p>Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.</p> | | | |
| <p>2.2.1</p> | <p>A list of contracted parties is maintained. - Minor compliance -</p> | <p>List of contracted parties are maintained as per the stakeholder list and specifically, for recruitment agencies it is available in the Foreign Workers Recruitment Guideline & Procedures. In this assessment there were 8 recruitment agencies identified.</p> | <p>Complied</p> |
| <p>2.2.2</p> | <p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p> | <p>IOI conducts due diligence analysis especially on the foreign labour recruitment agencies. The analysis includes compliance to IOI policies, SOP for recruiting confirming to IOI requirements, legally</p> | <p>Non-compliance</p> |

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| | <p>Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.</p> <p>- Minor compliance -</p> | <p>permitted to operate at home country, and use of sub-agent. IOI governs the third party's supplier through terms of reference and contracts agreement. Sample of labour supplier agencies;</p> <ul style="list-style-type: none"> - India (Vazir Enterprises), date signed 26 January 2018 - Nepal (Sky of The World Pvt. Ltd), date signed 16/10/2019 - Indonesia (PT Tekad Jaya Abadi (Cabang Lombok Timur)), date signed 01/11/2017 <p>None of the above contracts stipulate the clause on meeting legal requirements in Malaysia. Furthermore, a legal due diligence process by HRD was carried out on February 2020 using recruitment agencies risk mapping. 5 labour agencies were evaluated however evaluation criteria on meeting applicable legal requirements in Malaysia was included in the risk mapping criteria. Thus, a minor NC was issued.</p> | |
| 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>Sample contracts checked at respective operating units:</p> <ul style="list-style-type: none"> a. Gomali Estate - Replanting Agreement : GN Murni Enterprise for replanting of 129 Ha at PM 00D and PM00E. Under clause 17; minimum age for recruitment of workers is 18 years old. b. Tambang Estate – Hiring JCB and road grading : SGSS Mutiara Builders. Under IOI Group Additional Requirements and Service Providers clause 1 (d) minimum age for recruitment of workers is 18 years old. For young workers 16-18 years old, clause on child protection must be included in the employment contract following with the restriction of dangerous works, limitation of working hours etc. c. Labour suppliers <ul style="list-style-type: none"> - India (Vazir Enterprises), date signed 26 January 2018 | Complied |

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| | | <ul style="list-style-type: none"> - Nepal (Sky of The World Pvt. Ltd), date signed 16/10/2019 - Indonesia (PT Tekad Jaya Abadi (Cabang Lombok Timur)), date signed 1/11/2017 | |
| Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources. | | | |
| 2.3.1 | <p>© 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>IOI Gomali POM receives RSPO Certified FFB from the 10 estates within the Gomali Certification Unit and also diverted FFB from other RSPO Certified IOI Plantations Berhad Oil estates such as Bukit Serampang Estate, Segamat Estate, Shahzan 1 Estate, Shahzan 2 Estate, Kahang Estate and Swee Lam Estate.</p> <p>The mill has obtained all the information required by the indicator for all active FFB Suppliers as verified during the audit.</p> | Complied |
| 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 Indicator2.3.1.</p> <p>- Minor compliance -</p> | <p>IOI Gomali POM does not source FFB from collection centres, smallholders or other plantations. All incoming FFB are from within the IOI Group of Companies.</p> | Not Applicable |
| 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>© 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><u>IOI Gomali POM</u></p> <p>The 5 Year Business Plan was established for all IOI Gomali POM and available for verification. The Business Plan is reviewed on a yearly basis by the management. The Business Plan covers the Summary Supplying Estates 5 years Crop Projection, 5 Year Mill Capacity and Projection and detailed expenditure costs.</p> <p>5 Year Mill Capacity and Projection was available as below.</p> | Complied |

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| Financial Year | MT | OER % | KER % |
|----------------|---------|-------|-------|
| 2020/2021 | 368,831 | 21.75 | 5.00 |
| 2021/2022 | 381,016 | 22.00 | 4.80 |
| 2022/2023 | 393.322 | 22.00 | 5.75 |
| 2023/2024 | 405,751 | 22.00 | 5.75 |
| 2024/2025 | 418,305 | 22.00 | 5.75 |

IOI Gomali Supply Base Estates

The 5 Year Business Plan was established for all IOI Gomali Certification Unit estates and available for verification. The Business Plan is reviewed on a yearly basis by the management. The Business Plan covers the area statement, Crop (FFB) by Year Planting, Crop (FFB) Monthly Breakdown, 10 Years Replanting Programme, Summary Replanting programme by Field, Detail Replanting Programme by Field, Executive/Staff & Workers requirement, General Charges Statement, Mature Oil Palm Costing Statement, Capital Expenditure Statement and Summary Replanting Cost to Maturity.

Verified the FFB Crop (Mt) actual (2020/2021), estimate (2021/2022) and projection (2022/2023 – 2023/2024) for the sampled estates as below:

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| | | FY Year | Gomali Estate | Tambang Estate | Paya Lang Estate | Sagil Estate | |
|-------|--|---|---------------|----------------|------------------|--------------|----------|
| | | 2020/2021 | 47,589.81 | 28,240 | 39,420 | 24,508 | |
| | | 2021/2022 | 52,250.00 | 29,128 | 38,000 | 26,989 | |
| | | 2022/2023 | 47,760.00 | 28,753 | 33,560 | 26,261 | |
| | | 2023/2024 | 49,940.00 | 28,090 | 33,280 | 21,879 | |
| | | 2023/2024 | 49,940.00 | 30,001 | 33,280 | 22,135 | |
| 3.1.2 | An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance - | Annual replanting programme has been established by the estates under Gomali Certification Unit. Verified the 10 Years replanting Programme Summary 2020/2021 – 2029/2030. The replanting programme for the next 5 years has been stated below. | | | | | Complied |
| | | IOI – Gomali Certification Unit | | Financial Year | | | |
| | | | 21/22 | 22/23 | 23/24 | 24/25 | 25/26 |
| | | Gomali Estate | 155 | 262 | 210 | 205 | 234 |
| | | Tambang Estate | 142 | 81 | 186 | 258 | 68 |
| | | Paya Lang Estate | 157 | 209 | 267 | 242 | - |
| | | Sagil Estate | - | - | 35 | - | - |

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| | | | |
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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>IOI Gomali Operating Units held management reviews at their respective sites on a yearly basis. Among the matters discussed during the management review are as follows: -</p> <ol style="list-style-type: none"> 1. Results of Internal Audit 2. Customer Feedback 3. Status of preventive and corrective action plans 4. Follow Up actions for management reviews 5. Changes that could affect the management system 6. Recommendations for improvement <p>The minutes of meeting indicated that Internal audit findings were each thoroughly examined, and the corrective action plan were discussed. The management review was conducted at the respective operating units as follows:</p> <ul style="list-style-type: none"> - Gomali POM: 12/03/2021 - Gomali Estate: 13/04/2021 - Tambang Estate: 07/05/2021 - Paya Lang Estate: 12/3/2021 - Sagil Estate: 02/06/2021 | 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> | | | |
| 3.2.1 | <p>© 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 continuous improvement plan documented for social and environmental impacts and opportunities by each operating units. Example of continuous improvement plan for 2021 verified as per below:</p> <p><u>Gomali POM</u></p> | Complied |

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| | | <ul style="list-style-type: none"> a. Personal locker for workers (completed, all stations have been provided with personal lockers) b. Communal cleaning activities (on-hold due to COVID19 pandemic) c. EFB bay concrete section for leachate collection (in-progress, expected to be completed by October 2021) d. Annual desludging of anaerobic pond (increase pond efficiency and reduce BOD, on-hold due to FMCO) <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> a. Beautification/painting programme of housing complex (on-going, target completion December 2021) b. Refurbish programme for housing for 6 houses (on-going, target completion December 2021) <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> a. Beautification/painting programme of housing complex (on-going, target completion June 2022) b. Refurbish programme for housing for 10 houses (on-going, target completion June 2022) c. Replace of new overhead line to line site, staff quarters and executive bungalows (on-going, target completion June 2022) <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> a. Allocation of budget for new house (1 block x 6 units) 2 bedrooms/unit b. Refurbish programme for housing for 12 houses (on-going, target completion June 2022) | |
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| | | <p><u>Tambang Estate</u></p> <p>a. Refurbish programme for housing for 73 houses (on-going, target completion June 2022)</p> | |
| 3.2.2 | <p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p>PROCEDURAL NOTE: The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed. Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required.</p> <p>- Minor Compliance -</p> | <p>RSPO metric template version 1.1 is used for the reporting of IOI Gomali POM certification unit's metrics (economic, social and environment). Data reporting period is January to December 2020 for (social and environment metrics) and economic metrics from June 2020 – May 2021 (counting back from audit month). Based on verification with input data, no discrepancies of data reported for the said period for all metrics.</p> | Complied |
| <p>Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.</p> | | | |
| 3.3.1 | <p>© Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p> | <p>Standard Operating Procedures (SOPs) in the form of written document for mill and estates were documented and maintained. It covers procedures all operations relayed to the management of the mill and estate.</p> <p>The mill's management process and operations are guided by the following documents:</p> <ol style="list-style-type: none"> 1. Group Standard Operating Procedures (StOP) for Palm Oil Mill Operations, 01/07/2017 2. Group Standard Operating Procedure (StOPs) for estate dated 30/09/2020. 3. Group Safe Operating Procedures (SaOP) | Complied |

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| | | <ol style="list-style-type: none"> 4. Group Social Impact Assessment and Management Action Plans (Guidance Document) dated 10 Oct 2011 5. Group Environmental Impact Assessment and Management Action Plans dated December 2007. 6. Internal Audit Procedure dated 3 May 2018 <p>The StOPs reflect best industry practices as detailed in IOI’s agricultural policy document. Aside from StOPs for operations of mill there exists also SaOPs for management but not limited to:</p> <ul style="list-style-type: none"> - Consultation and communication - Negotiation on compensation. - Guidance and procedure for gifts and hospitality. - Selection and contracting of contractors including recruitment agencies - Employment procedures for recruitment, selection, hiring, promotion, retirement and/or termination. - Procedures for Supply Chain. - Internal Audit procedure for Supply Chain - Remediation and Compensation Procedure (RaCP) - Accident and emergency procedures - Proper disposal of waste material | |
| 3.3.2 | <p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor Compliance -</p> | <p>IOI Gomali POM & Supply Base have a mechanism to check consistent implementation of procedures through periodical internal audit by Sustainability, Safety & Health Department</p> | Complied |

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| | | <p>(Peninsular). Non-compliances recorded with regards to applicable P&C 2018 indicators have been identified & closed accordingly. The mechanism of checking the consistent implementation was mainly carried out through field supervision by field staff, executive and managers. Besides that, regular visits by the Plantation Director and Plantation Controller to monitor the adherence to the organisation’s SOP was also done. Documents were available as below.</p> <p><u>Gomali POM</u></p> <ol style="list-style-type: none"> 1. Internal Audit conducted by Sustainability, Safety & Health Department (Peninsular) for Social and Environmental Compliances on 10/02/2021. <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Plantation Director (PD) and Plantation Controller (PC) Visit to Gomali Estate on 03/03/2021. 2. Internal Audit conducted by Sustainability, Safety & Health Department (Peninsular) for Social and Environmental Compliances on 11 and 27/03/2021. 3. Safety and Health Internal Audit conducted by Sr. Exec – Safety and Health on 19/02/2021. <p><u>Sagil Estate</u></p> <ol style="list-style-type: none"> 1. Internal Audit conducted by Sustainability, Safety & Health Department (Peninsular) on 24 and 31/03/2021. 2. VIP Visit (Plantation Director) to Sagil Estate on 02/03/2021. <p><u>Paya Lang Estate</u></p> | |
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| | | 1. Internal Audit conducted by Sustainability, Safety & Health Department (Peninsular) on 10 and 15/02/2021. | |
| 3.3.3 | Records of monitoring and any actions taken are maintained and available. - Minor Compliance - | <p>The monitoring of the SOP implementation was closely made by all levels of the supervisory personnel to the top management with records maintained and checked. The records sighted were as follows;</p> <ol style="list-style-type: none"> a. Internal Audit b. Daily production/work records for the core activities at the estates c. Field cost book, d. Worksite Inspection e. Linesite Inspection f. Chemical consumption record g. Mature/immature field work program <ul style="list-style-type: none"> • fertilizer application, • herbicide spraying, • harvesting and collection of FFB. <p>All the above records were kept for a minimum period of 12 months.</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 | (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. - Critical (Major) compliance - | <p>No new planting at Gomali, Sagil and Tambang Estate.</p> <p>SIA developed with the participation of various stakeholders, examples are worker’s representatives, villagers, schoolteachers, contractors, etc. The SIA are conducted and review annually and includes mainly issues raised by stakeholders. Type of aspects and impacts were then evaluated using significant scoring matrix [likelihood x consequences] = (high: 13-25, medium: 5-12, low: 1-4). Among high scoring impacts identified were:</p> | Complied |

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| | | <ul style="list-style-type: none"> - Infrastructure & facilities: Medical facility [15] - Coexisting neighbouring: Engagement with stakeholders [16], use of heavy vehicle [20] - Existence of major foreign labour force: fair treatment of foreign workers [15], foreign workers expect to earn better income [25], no recruitment fees [25], contract of employment [20]. <p><u>Paya Lang Estate</u> For new planting area (conversion from rubber to oil palm) at PM09C for total 13 ha was verified. An internal SIA was done for the said project and incorporate under the main SIA and EIA with latest review in May 2021. On the aspect was identified related to loss of livelihood (change of crop) and score significant rated at 9 (medium).</p> | |
| 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>SIA is documented at each operating units and reviewed on annual basis. Development of management and monitoring plans was carried out with participation of affected stakeholders. For Gomali POM, the SIA was reviewed on February 2021 and valid until 2021-2026) together with the review of social management plan in consultation and participation with the affected stakeholders. Document named Social Impact Assessment Management Plan (Mitigation Measures and Status), SOP 6.2, appendix 2.0, rev: 1D dated 250/5/2021 was verified at Sagil Estate. Some of the issues have been resolved and the rest are still on-going.</p> <p>SIA management for the conversion of crop has been incorporated in the social management plan dated May 2021.</p> | Complied |
| 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>The management plan and monitoring plan are shared during stakeholder meeting conducted annually. This to ensure that</p> | Complied |

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| | - Critical (Major) compliance - | monitoring plan is implemented, reviewed and updated regularly in a participatory way. | |
| Criterion 3.5: A system for managing human resources is in place. | | | |
| 3.5.1 | Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable. - Minor Compliance - | IOI has established the Foreign Workers Recruitment Guidelines & Procedure in Malaysia dated October 2017. For local workers recruitment process, SOP named Employment Procedure Guidelines For Local Workers (Recruitment, Selection, Hiring), reference doc. No. plantation/HR/2020/SOPs dated 15/09/2020. | Complied |
| 3.5.2 | Employment procedures are implemented, and records are maintained. - Minor Compliance - | The implementation of the Foreign Workers Recruitment Guidelines & Procedure can be verified through implementation of worker’s agreement. As for local hiring process, Employment Procedure Guidelines For Local Workers (Recruitment, Selection, Hiring), reference doc. No. plantation/HR/2020/SOPs dated 15/9/2020 is referred to. <u>Gomali Estate</u> 3 new local workers hired in 2021 for the position of estate’s auxiliary police (AP). Implementation of hiring procedure can be seen through employment records (job application form, medical examination etc). <u>Paya Lang Estate</u> 5 new local workers hired in 2021 for the position of estate’s general workers. Implementation of hiring procedure can be seen through employment records (job application form, medical examination etc). | Complied |
| Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented. | | | |
| 3.6.1 | (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance - | IOI Gomali Operating Units have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The HIRARC is | Complied |

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| | | <p>guided by the document Occupational, Safety and Health Management System – Hazard Prevention and Control Measures; Doc Reference Number: IOI – OSH 3.3.4; Document Date: 01/08/2012. The assessment covers all main operations and support operations.</p> <p>1. <u>IOI Gomali POM</u></p> <ul style="list-style-type: none"> - HIRARC was used to register and assess all risks associated to the mill operations. Sighted latest HIRARC available for all operations reviewed on 03/05/2021 such as Workshop, Engine Room and Boiler Room. - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Gomali POM was conducted on 24/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/021) was available for verification. - Medical Surveillance was conducted for 74 mill workers on 19/04/2021 to 05/05/2021 as per OSHA-USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 042/OHD/2021) stated that all 74 workers passed the medical program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the mill. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/03/04/125) on 22/05/2021 & 25/05/2021. The Baseline | |
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| | | <p>Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/21/00) was available for verification.</p> <ul style="list-style-type: none"> - Audiometric Medical Examination and review of Abnormal Audiograms was conducted for 50 mill workers identified to be exposed to excessive noise as recommended in the NRA at Klinik Segamat from 10/09/2020 to 05/11/2020. The results indicated that 6 workers had normal hearing, 5 workers with moderate hearing loss and 2 workers with severe hearing loss. The report (Report No. 04/MEN2020) was available for verification. <p>2. <u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Verified the HIRARC for the newly implemented operation, FFB Evacuation – Grabber System. Review Date: 19/05/2020. - Sighted HIRARC available for other operations as well such as Harvesting (Review Date: 19/05/2021), Chemical Spraying (19/05/2021) and Manuring (19/05/2021). - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Gomali Estate was conducted on 24/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/039) was available for verification. - Medical Surveillance was conducted for 19 workers on 3/02/2021, 10/02/2021 and 12/03/2021 as per OSHA-USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: | |
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| | | <p>HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 006/OHD/2021 & 025/OHD/2021) stated that all 19 workers passed the medical program and were fit to work.</p> <ul style="list-style-type: none"> - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/03/04/125) on 30/07/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00232) was available for verification. - Audiometric test was conducted for 13 workers identified by the estate as recommended in the NRA at Klinik Raja on 10/08/2020. The results indicated that 6 workers had normal hearing, 5 workers with moderate hearing loss and 2 workers with severe hearing loss. The report states that 5 of the workers are to be reassessed in June 2021 and the rest in April 2022. <p>3. <u>Tambang Estate</u></p> <ul style="list-style-type: none"> - HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 19/05/2021 for all operations. - Chemical Health Risk Assessment was conducted as per OSHA USECHH Regulations 2000 to assess the risks associated with hazardous chemicals used in the estate. The CHRA was conducted on 23/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). | |
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| | | <p>The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/030) was available for verification.</p> <ul style="list-style-type: none"> - Medical Surveillance was conducted for 24 estate workers involved in rat baiting work, chemical handling and workshop works. The medical surveillance was done at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545) on 23/01/2021 and 08/04/2021. The report stated that all 24 workers passed the medical surveillance program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estate. The NRA was conducted by ETOSH Consult & Engineering Plt (NRA Reg Number: HQ/16/PEB/00/158) on 22/06/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00231) was available for verification. - Audiometric Test was conducted for 20 workers identified to be exposed to excessive noise in the estate at KPJ Bandar Maharani Specialist Hospital on 26/04/2021, 28/04/2021 and 29/04/2021. The results showed that 6 workers had normal hearing, 8 workers had mild or moderate hearing loss and 6 workers had hearing impairments. A medical Examination and Audiogram Review was conducted for the 6 workers with hearing impairment at Klinik Segamat on 26/05/2021. DOSH has been informed via JKKP 7 submitted by the estate. <p>4. <u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available | |
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| | | <p>for verification and recently reviewed on 19/05/2021 for all operations. Sampled the HIRARC for Harvesting and Chemical Spraying.</p> <ul style="list-style-type: none"> - Chemical Health Risk Assessment was conducted as per OSHA USECHH Regulations 2000 to assess the risks associated with hazardous chemicals used in the estate. The CHRA was conducted on 02/10/2018 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2018/076) was available for verification. - Medical Surveillance was conducted for 20 estate workers involved in fogging, chemical handling and workshop works. The medical surveillance was done at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545) on 27/01/2021 to 29/01/2021. The report stated that all 20 workers passed the medical surveillance program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estate. The NRA was conducted by ETOSH Consult & Engineering Plt (NRA Reg Number: HQ/16/PEB/00/158) on 08/08/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00266) was available for verification. - Audiometric Test was conducted for 7 workers identified to be exposed to excessive noise in the estate at Kelinik Raja on 26/04/2021, 28/04/2021 and 10/08/2020. The results showed that 4 workers had normal hearing and 3 workers had mild or moderate hearing loss. | |
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| | | <p>5. <u>Sagil Estate</u></p> <ul style="list-style-type: none"> - HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 19/05/2021 for all operations. Sampled the HIRARC for Biological hazard, reviewed on 01/06/2021 due to an accident that occurred in the estate. - Chemical Health Risk Assessment was conducted as per OSHA USECHH Regulations 2000 to assess the risks associated with hazardous chemicals used in the estate. The CHRA was conducted on 21/05/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/046) was available for verification. - Medical Surveillance was conducted for 27 workers on 12/03/2021 and 11/02/2021 as per OSHA USECHH Regulations 2000. The medical surveillance was conducted at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545). The report stated that all 27 workers passed the medical surveillance program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estate. The NRA was conducted by ETOSH Consult & Engineering Plt (NRA Reg Number: HQ/16/PEB/00/158) on 04/06/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00230) was available for verification. | |
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| | | - Audiometric Test was conducted for 4 workers identified to be exposed to excessive noise in the estate at KPJ Bandar Maharani Specialist Hospital on 20/04/2021. The results showed that 1 worker had normal hearing and 3 workers had mild hearing loss. | |
| 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> | The effectiveness of the Health and Safety Plan is monitored and ensured through checklist and trainings that were conducted by IOI Gomali POM and its estate in each of the operations. Site visits around the mill and estates indicated the control measures as per HIRARC were followed and ensured by the respective management units. | Complied |
| 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> | A training programme has been developed and available in the Safety and Health Training Matrix and Training Need Analysis For the Year 2021 – Gomali Palm Oil Mill and Estates. The trainings were sighted to have been sub categorised to trainings on Environmental, GAP, SOP, Social, Traceability, Building & Structure Inspection, SUS Program and Legal Program. | Complied |
| 3.7.2 | <p>Records of training are maintained.</p> <p>- Minor Compliance -</p> | <p>IOI Gomali POM and estates have established a training program for all workers based on the training need analysis conducted on a yearly basis.</p> <p>Covid-19 training and briefings were sighted for the mill and estates. Interview with the sampled workers and staff indicated that they were aware on the SOP during the MCO such as social distancing, regular sanitization and use of PPE (Face Mask).</p> <p>Records of trainings were maintained by the estates as below: - <u>Gomali POM</u></p> | Complied |

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| Training | Date |
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| Payslips, Wages and Overtime Calculation | 29/04/2021 |
| SOP Reception & Grading Training | 07/05/2021 |
| Company Policy Training | 26/04/2021 |
| SOP Boiler Training | 23/02/2021 |
| Working at Height Training | 20/04/2021 |
| Sustainability Policy Training - Contractor | 06/04/2021 |
| <u>Gomali Estate</u> | |
| Training | Date |
| Payslip and VLP Training | 03/05/2021 |
| Company Policies Training | 24/04/2021 |
| Grievance & Complaints Procedure Training | 13/04/2021 |
| Sexual Harassment Reporting Procedure Training | 06/04/2021 |

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| | | Tractor Attachments – Grabber System Training | 24/05/2021 | |
| <u>Tambang Estate</u> | | | | |
| | | Training | Date | |
| | | Payslip and VLP Training | 19/02/2021 | |
| | | Company Policies Training | 24/03/2021 | |
| | | Grievance & Complaints Procedure Training | 29/03/2021 | |
| | | Sexual Harassment Reporting Procedure Training | 24/03/2021 | |
| | | Sustainability Training – Contractor | 02/04/2021 | |
| <u>Paya Lang Estate</u> | | | | |
| | | Training | Date | |
| | | Payslip and VLP Training | 22/04/2021 | |
| | | Company Policies Training | 28/04/2021 | |

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| | | <table border="1"> <tr> <td>Grievance & Complaints Procedure Training</td> <td>26/04/2021</td> </tr> <tr> <td>Sexual Harassment Reporting Procedure Training</td> <td>26/04/2021</td> </tr> </table> <p><u>Sagil Estate</u></p> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Company Policies Training</td> <td>07/05/2021</td> </tr> <tr> <td>Harvesting Training</td> <td>16/06/2020</td> </tr> <tr> <td>Grievance & Complaints Procedure Training</td> <td>07/05/2021</td> </tr> <tr> <td>Sexual Harassment Reporting Procedure Training</td> <td>07/05/2021</td> </tr> <tr> <td>Buffalo Maintenance Training</td> <td>17/02/2021</td> </tr> <tr> <td>Covid-19 Control Measures Training</td> <td>15/02/2021</td> </tr> </tbody> </table> | Grievance & Complaints Procedure Training | 26/04/2021 | Sexual Harassment Reporting Procedure Training | 26/04/2021 | Training | Date | Company Policies Training | 07/05/2021 | Harvesting Training | 16/06/2020 | Grievance & Complaints Procedure Training | 07/05/2021 | Sexual Harassment Reporting Procedure Training | 07/05/2021 | Buffalo Maintenance Training | 17/02/2021 | Covid-19 Control Measures Training | 15/02/2021 | |
|---|--|---|---|------------|--|------------|----------|------|---------------------------|------------|---------------------|------------|---|------------|--|------------|------------------------------|------------|------------------------------------|------------|--|
| Grievance & Complaints Procedure Training | 26/04/2021 | | | | | | | | | | | | | | | | | | | | |
| Sexual Harassment Reporting Procedure Training | 26/04/2021 | | | | | | | | | | | | | | | | | | | | |
| Training | Date | | | | | | | | | | | | | | | | | | | | |
| Company Policies Training | 07/05/2021 | | | | | | | | | | | | | | | | | | | | |
| Harvesting Training | 16/06/2020 | | | | | | | | | | | | | | | | | | | | |
| Grievance & Complaints Procedure Training | 07/05/2021 | | | | | | | | | | | | | | | | | | | | |
| Sexual Harassment Reporting Procedure Training | 07/05/2021 | | | | | | | | | | | | | | | | | | | | |
| Buffalo Maintenance Training | 17/02/2021 | | | | | | | | | | | | | | | | | | | | |
| Covid-19 Control Measures Training | 15/02/2021 | | | | | | | | | | | | | | | | | | | | |
| 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>The appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS), training was conducted on 11/05/2021 for all critical control point.</p> | Complied | | | | | | | | | | | | | | | | | | |
| <p>Criterion 3.8: Supply chain requirement for mills</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) | | | | | | | | | |
|--|---|---|----------|-----------------|----|-----|---|------------|----------|
| 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>Gomali POM uses the Supply Chain Module: Identity Preserved.</p> <p>The management has established the SOP for Supply Chain and Traceability (Mill); RSPOSC/SOP/IP/3; Revision No: 06; Dated: 08/09/2018 and RSPO/SOP/COS/3; Issue 09; Dated 07/05/2019 which covered unique running batch number, supply chain model (IP), training, persons responsible, registration and reporting requirements, handling of noncertified product, RSPO stamps (IP), authorization, delivery/goods received.</p> <p>The Mill only process FFB received from its own certified supply base namely Gomali Estate, Paya Lang Estate, Bahau Estate, Kuala Jelei Estate, Tambang Estate, Sagil Estate, Regent Estate, Bertam Estate, Jasin Lalang Estate and Bukit Dinding Estate. Besides that he mill also receives FFB from other RSPO certified estates that belong to IOI Corporation Berhad as well.</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>Gomali POM uses the Supply Chain Module: Identity Preserved. Therefore this indicator is not applicable.</p> | Complied | | | | | | |
| 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 FFB, CPO and PK products that could potentially be produced for the period August 2021 – July 2022 as per details below:</p> <table border="1" data-bbox="1151 1254 1933 1374"> <thead> <tr> <th>Products</th> <th>Extraction Rate</th> <th>Mt</th> </tr> </thead> <tbody> <tr> <td>FFB</td> <td>-</td> <td>293,534.00</td> </tr> </tbody> </table> | Products | Extraction Rate | Mt | FFB | - | 293,534.00 | Complied |
| Products | Extraction Rate | Mt | | | | | | | |
| FFB | - | 293,534.00 | | | | | | | |

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| | | CPO | OER: 22.04 % | 64,694.47 | |
|-------|---|--|--------------|-----------|----------|
| | | PK | KER: 5.06 % | 14,852.18 | |
| 3.8.4 | The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform. | <p>Gomali POM has met all registration and reporting requirements for the Identity Preserved supply chain through the RSPO PalmTrace Platform. Verified the details as below:</p> <ol style="list-style-type: none"> 1. RSPO Membership Number: 2-0002-04-000- 00 2. Membership Approval Date: Since 23 August 2010. 3. PalmTrace Registration: Gomali POM & Estate Groupings. 4. Member Category: Oil Mill 5. License Number: RSPO 930588 6. License Validity Period: 23/08/2020 – 22/08/2025 | | | Complied |
| 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"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) 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. | <ol style="list-style-type: none"> a. IOI Plantation Services Sdn Bhd has developed procedures to implement the elements of the applicable supply chain model as below: <ul style="list-style-type: none"> - CSFFB, CSPO and CSPK Traceability System for Estates, Mills, Warehouse and Trading Companies; Doc. Number: RSPO/SOP/COC/4; Issue No: 1; Doc. Date: 01/10/2020. - RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP). Doc Number: RSPOSC/SOP/IP/3; Revision Number: 07; Doc Date: 21/09/2020 - Internal Audit Procedure, Doc. No.: RSPOSC/SOP/IA/1, Rev. 02 dated 20/12/2018. b. The record was up to date, the latest training was done on 11 May 2021. c. Appointment letter dated 11/01/2021 to Mr Fernandez Samy Francis as Supply Chain Officer was available. The identification of role of the person was available in the | | | Complied |

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| | <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p> | <p>procedure under 4. Responsibility & Procedure (RSPO/SOP/COC/4). In the appointment letter the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements has been stated.</p> <p>d. The receiving and processing certified and non-certified FFB procedures is documented in the CSFFB, CSPO and CSPK Traceability System for Estates, Mills, Warehouse and Trading Companies; Doc. Number: RSPO/SOP/COC/4; Issue No: 1; Doc. Date: 01/10/2020; Section 5.4 Handling RSPO Products.</p> | |
| <p>3.8.6</p> | <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>Written procedure available as Procedure Manual Title: Internal Audit; Doc. No.: RSPOSC/SOP/IA/1, Rev. 02 dated 20/12/2018. and Sustainability Management Procedure Manual Title: CSFFB,CSPO,CSPK Traceability System for estates, Mill, warehouses and trading companies.</p> <p>The Internal Audit was done on 10/02/2021 by Sustainability team available in the RSPO Supply Chain Internal Audit Report (According to RSPO SCCS 2020). From the report there are 3 Major Non-conformities and 2 OFI was raised by the internal auditor. The corrective action plan also available in the report and close by the auditor on 29/04/2021.</p> <p>Management Review Meeting was done on 12/03/2021. The management review discusses the Result of audit, customer feedback, process performance and product conformity, status of preventives, Follow up actions and recommendation of improvement.</p> <p>The company maintains 3 years records of all documentation. Sampling internal audit report on 2019 was available for review.</p> | <p>Complied</p> |

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| <p>3.8.7</p> | <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 daily records are prepared at the entry point at the weighbridge. Daily summary and monthly summary documented for all the certified FFB. Records verified by internal and external audit. Gomali POM has system to verify at the weighbridge. Gomali POM only received FFB from own supply base estate.</p> <p>Sighted sampled as following:</p> <p><u>Bahau Estate</u></p> <ul style="list-style-type: none"> - FFB Consignment Note Number: 933121 - Date: 22/09/2020 - Vehicle Number: BKP 7894 - Field Number: 04B, 06J, 06G, 95Aand 04C <p><u>Kahang Estate</u></p> <ul style="list-style-type: none"> - FFB Consignment Note Number: 779593 - Date: 12/10/2020 - Vehicle Number: JSW 6865 - Field Number: 03B/C, 05A, and 09J/A - Estimated Weight: 36.78 mt <p>The mill management are aware that they are to inform the certification body immediately if there are any projected overproduction of certified tonnage. As of now the production is below the estimated volume.</p> <p>The mechanism to handling non-conforming product was available under RSPO/SOP/COC/3, issue no 09 dated 7 May 2019 in 5.3 Handling Non – Conformities product.</p> | <p>Complied</p> |
|--------------|---|--|-----------------|

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|--------------------------|--|---|----------|----------------------------------|---------|--|---------------|------------|----------------|------------|--------------------------|--------------|----------|---------|-----------|------------|-----------------------|------------------------------|------------------|------------|----------|-----------------------------|-----------------|
| <p>3.8.8</p> | <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> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; 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. | <p>IOI Gomali POM ensured that the minimum information required for RSPO products (CPO and PK) were available in the despatch notes. Sampled the outgoing CPO and PK as below:</p> <p><u>RSPO CSPO</u></p> <table border="1" data-bbox="1151 555 1926 1101"> <tr> <td>Customer</td> <td>Unitata Berhad, Jederata Estate.</td> </tr> <tr> <td>Seller:</td> <td>Dynamic Plantations Berhad, Gomali POM, KB 102, 85109 Batu Anam, Segamat, Johor.</td> </tr> <tr> <td>Shipment Date</td> <td>01/12/2020</td> </tr> <tr> <td>Document Date:</td> <td>01/12/2020</td> </tr> <tr> <td>RSPO Certificate Number:</td> <td>RSPO 930588*</td> </tr> <tr> <td>Product:</td> <td>CSPO/IP</td> </tr> <tr> <td>Quantity:</td> <td>39,850 kgs</td> </tr> <tr> <td>Related Transport Doc</td> <td>Crude Palm Oil Despatch Chit</td> </tr> <tr> <td>WB Ticket Number</td> <td>CP20000454</td> </tr> </table> <p>* A Critical Non-conformity was raised during the Internal Audit for wrong use of RSPO Certificate Number. The Non-conformity was closed and henceforth the mill has been using the correct RSPO Certificate Number.</p> <p><u>RSPO CSPO</u></p> <table border="1" data-bbox="1151 1327 1926 1374"> <tr> <td>Customer</td> <td>IOI Global Services Sdn Bhd</td> </tr> </table> | Customer | Unitata Berhad, Jederata Estate. | Seller: | Dynamic Plantations Berhad, Gomali POM, KB 102, 85109 Batu Anam, Segamat, Johor. | Shipment Date | 01/12/2020 | Document Date: | 01/12/2020 | RSPO Certificate Number: | RSPO 930588* | Product: | CSPO/IP | Quantity: | 39,850 kgs | Related Transport Doc | Crude Palm Oil Despatch Chit | WB Ticket Number | CP20000454 | Customer | IOI Global Services Sdn Bhd | <p>Complied</p> |
| Customer | Unitata Berhad, Jederata Estate. | | | | | | | | | | | | | | | | | | | | | | |
| Seller: | Dynamic Plantations Berhad, Gomali POM, KB 102, 85109 Batu Anam, Segamat, Johor. | | | | | | | | | | | | | | | | | | | | | | |
| Shipment Date | 01/12/2020 | | | | | | | | | | | | | | | | | | | | | | |
| Document Date: | 01/12/2020 | | | | | | | | | | | | | | | | | | | | | | |
| RSPO Certificate Number: | RSPO 930588* | | | | | | | | | | | | | | | | | | | | | | |
| Product: | CSPO/IP | | | | | | | | | | | | | | | | | | | | | | |
| Quantity: | 39,850 kgs | | | | | | | | | | | | | | | | | | | | | | |
| Related Transport Doc | Crude Palm Oil Despatch Chit | | | | | | | | | | | | | | | | | | | | | | |
| WB Ticket Number | CP20000454 | | | | | | | | | | | | | | | | | | | | | | |
| Customer | IOI Global Services Sdn Bhd | | | | | | | | | | | | | | | | | | | | | | |

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| | | Seller: | Dynamic Plantations Berhad, Gomali POM, KB 102, 85109 Batu Anam, Segamat, Johor. |
| | | Shipment Date | 28/06/2021 |
| | | Document Date: | 28/06/2021 |
| | | RSPO Certificate Number: | RSPO 727112 |
| | | Product: | Crude Palm Oil |
| | | Quantity: | 45,920 kgs |
| | | Related Transport Doc | Crude Palm Oil Despatch Sheet |
| | | WB Ticket Number | CP21000687 |
| | | <u>RSPO CSPK</u> | |
| | | Customer | Hup Lee Oil Mill Sdn Bhd |
| | | Seller: | Dynamic Plantations Berhad, Gomali POM, KB 102, 85109 Batu Anam, Segamat, Johor. |
| | | Shipment Date | 28/06/2021 |
| | | Document Date: | 28/06/2021 |
| | | RSPO Certificate Number: | RSPO 727112 |
| | | Product: | Palm Kernel |
| Quantity: | 37,530 kgs | | |

| | | Related Transport Doc | Palm Kernel Despatch Chit | |
|--------|--|--|---------------------------|----------|
| | | WB Ticket Number | PK21000155 | |
| 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>The mill have updated procedure on handling, refer title RSPO Supply Chain -Identity Preserve (IP) RSPOSC/SOP/IP/3 Rev: 08 dated 31/10/2020.</p> <p>Outsourcing only applicable for CPO despatch based on the delivered contract with buyers. No outsourcing for PK despatch that have ex-mill contracts with buyers. Sighted the contract agreement as following;-</p> <p>Agreement for Transport of Crude Palm Oil; Agreement date: 01/09/2019 between Sasaran Perentas Sdn Bhd (Transporter) and Dynamic Plantations Berhad.</p> | | Complied |
| 3.8.10 | <p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p> | <p>Gomali POM have a record of all contact detail for transporter and updated in the stakeholder list.</p> | | Complied |

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| 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. | Gomali POM are aware that they are to inform he CB in advance if there are any new contractor used for the physical handling of RSPO certified palm products. Verified during the assessment that there were no new contractor used for physical handling of RSPO products. | Complied |
| 3.8.12 | <p>Record keeping</p> <ul style="list-style-type: none"> 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. 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. 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. iv) For Mass Balance Module, the mill: <ul style="list-style-type: none"> 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. 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. 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>Gomali POM has maintained the accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification requirements.</p> <p>As per the RSPO Supply Chain: Identity Preserved (IP) procedure, the records retention for RSPO Supply Chain related records and reports to be retained for a minimum of 2 years' period. Sampled records of FFB weighbridge tickets and daily production records for last 2 years were still in place for verification.</p> <p>Real-time basis 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)". Information available in the format is date, FFB processed, OER, CPO amount [opening, produced and closing] and transferred CPO [mill weight, refinery weight]</p> | Complied |

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| 3.8.13 | <p>Extraction Rate</p> <p>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.</p> | <p>The oil extraction rate (OER) and the kernel extraction rate (KER) is using the actual extraction rate.</p> | Complied |
| 3.8.14 | <p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p> | <p>Gomali POM is using the actual extraction rate and therefore updating of rates is not necessary.</p> | Complied |
| 3.8.15 | <p>Processing</p> <p>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.</p> | <p>Gomali POM only receives RSPO Certified FFB from its own RSPO certified supply base estates and diverted from other certified IOI Plantation estates. Therefore there is no need for separation of oil palm products in the facility.</p> | Complied |
| 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>The actor is a palm oil mill and its products are CPO and PK which are covered under Figure 2 and 3, Annex 1 of the RSPO SCCS Standard.</p> <p>Based on the downloaded transactions register from the certification unit's PalmTrace, the company was able to demonstrate that it has been registering its transactions in the PalmTrace accordingly.</p> <p>RSPO Certified volumes sold under ISCC Scheme were adequately removed as verified in the mass Balance Sheet.</p> | Complied |
| 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>RSPO trademark was not use. Nonetheless, the facility is aware with the requirements of the RSPO Rules on Market Communications and Claims. IOI Corporation Berhad has obtained Trademark License from RSPO and seen the trademark license # 2-0002-04-100-03 which valid from 19/12/2019 to 18/12/2021.</p> | Complied |
| General corporate communications | | | |

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| 4.1 | A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim. | IOI has made "off-product" claim by highlighted its commitment towards RSPO and certification of RSPO in the company's website: https://www.ioigroup.com/Content/BUSINESS/B_Product | Complied |
| 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 the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO. Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page. | IOI has made "off-product" claim by highlighted its commitment towards RSPO and certification of RSPO in the company's website: https://www.ioigroup.com/Content/BUSINESS/B_Product | Complied |
| 4.3 | 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 oil palm products. | IOI Plantation does not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products. | Complied |
| 4.4 | Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products. | IOI Plantation ensure communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products. | Complied |
| 4.5 | Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat. | No RSPO corporate logo used as evidence during the document audit and site visit. | Complied |
| Business to business communications | | | |
| 5.1 | Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products. | Business to business communication is demonstrated via shipping documentation and sales contract to the next supply chain actor or buyer. | Complied |

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| 5.2 | When confirming the sale of certified oil palm 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. | The requirements of the RSPO SCCS are adhered to and was verified from the sampled weighbridge tickets of the sales of CPO. | Complied |
| 5.3 | <p>Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options:</p> <p>a. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm 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 product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p> | Not applicable as IOI Gomali POM is neither distributors nor wholesalers. | Not Applicable |
| Business to consumer communication | | | |
| 6.1 | Only RSPO members that have supply chain certification are allowed to make business to consumer claims about the certified sustainable oil palm products contained within product(s), which are known as ‘product-specific’ claims. Product-specific claims are voluntary. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |
| 6.2 | Only RSPO members who have supply chain certification are authorised to use the RSPO trademark and/or RSPO label, with the exception of RSPO Credits and of retailers in accordance with 6.8 below. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |
| 6.3 | When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO trademark and associated identification number must be present. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |

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| 6.4 | Business to consumer communication shall not include information about the claimant’s RSPO membership status. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |
| 6.5 | Members shall not communicate to consumers’ information about their suppliers’ RSPO membership status. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |
| 6.6 | Use of the RSPO trademark is restricted to claims about RSPO-certified sustainable palm oil products and it is not authorised for use in relation to any other ingredient. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |
| 6.7 | Use of any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products is an unauthorised product-specific claim. | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |
| 6.8 | RSPO members who are retailers or food service companies can apply for an RSPO trademark license for use in business to consumer communications, provided they can demonstrate the validity of these claims to an RSPO-accredited certification body (CB). This will be undertaken via a remote audit, prior to the trademark use, during which the retailer or food service company will need to demonstrate that the use of the trademark is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. Any other palm oil claims, including those highlighting the absence of palm oil, must be highlighted to the CB during the audit to ensure that all claims comply with the requirements of these rules. The CB will confirm the outcome of these audits, to be conducted annually, to RSPO who may continue to grant a trademark license or withdraw permission based upon the audit findings. This is in keeping with the rules applying to RSPO supply chain certified members. The guidance document for audits is available on www.rspo.org . | Not Applicable as the facility does not involve with consumer end product. | Not Applicable |

MODULE A – IDENTITY PRESERVED & SEGREGATED SPECIFIC RULES

Certified oil palm content (IP)

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| | For IP, 95% or above of the oil palm content must be RSPO IP-certified. | Oil palm content is 100% CPO and claim as RSPO IP-certified. | Complied |
| | For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP. | Not Applicable for IOI Gomali POM as the content of Oil Palm is 100%. | Not Applicable |
| | Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified oil palm products must be covered by the purchase of RSPO Credits of equivalent volume. | Oil palm content is 100% CPO and claim as RSPO IP-certified. All infeed material (FFB) is RSPO certified. | Complied |
| Labelling and trademark (IP) | | | |
| | <p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO trademark which includes the tag 'CERTIFIED' or • RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack. | As at to date, no RSPO trademark used by the facility. | Not Applicable |
| Messaging (IP) | | | |
| | <p>Messaging ALLOWED in storytelling in product-related communications may include some or all of the following elements:</p> <ul style="list-style-type: none"> • The oil palm products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure it contains RSPO-certified palm oil. For more information: www.rspo.org | As at to date, no RSPO trademark used by the facility. | Not Applicable |

| | <ul style="list-style-type: none"> • RSPO-certified sustainable oil palm products were kept apart from other oil palm products throughout the supply chain. www.rspo.org • Certified sustainable oil palm 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 to stringent environmental and social criteria. www.rspo.org • References to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown by company records. | | | | | | | | | | |
|---|--|--|----------------|------------------|---------------|------------|----------------|------------|------------|------------|-----------------|
| <p>Principle 4: Respect community and human rights and deliver benefits</p> | | | | | | | | | | | |
| <p>Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p> | | | | | | | | | | | |
| <p>4.1.1</p> | <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>The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments to respect and uphold the rights of all workers including contract, temporary and migrant workers in accordance to the Universal Declaration of Human Rights and the United Nation Guiding Principles on Business and Human Rights (where prohibit retaliation of grievance informer). The policy is seen to be published on notice boards of the sampled estates and mill. Workers are being inducted on the policy when the joined the organization. Latest policy briefing sessions were carried out as per below:</p> <table border="1" data-bbox="1137 1161 1939 1361"> <thead> <tr> <th>Operating unit</th> <th>Date of training</th> </tr> </thead> <tbody> <tr> <td>Gomali Estate</td> <td>24/04/2021</td> </tr> <tr> <td>Tambang Estate</td> <td>24/03/2021</td> </tr> <tr> <td>Gomali POM</td> <td>26/04/2021</td> </tr> </tbody> </table> | Operating unit | Date of training | Gomali Estate | 24/04/2021 | Tambang Estate | 24/03/2021 | Gomali POM | 26/04/2021 | <p>Complied</p> |
| Operating unit | Date of training | | | | | | | | | | |
| Gomali Estate | 24/04/2021 | | | | | | | | | | |
| Tambang Estate | 24/03/2021 | | | | | | | | | | |
| Gomali POM | 26/04/2021 | | | | | | | | | | |

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|--|--|---|------------|----------|
| | | Sagil Estate | 20/04/2021 | |
| 4.1.2 | The unit of certification does not instigate violence or use any form of harassment in their operations. - Minor compliance - | IOI Group ensure all personnel are treated fairly and protected from any form of discrimination that would constitute a violation of their human rights. Interviewed with the workers confirmed that no harassment by the management. | | 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 | (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 whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance - | IOI Group has developed Grievance Procedure (Doc. Ref.: IOI/P/GP/001, Rev. No.: 1 dated 20/01/2020) where IOI is committed to an open and transparent approach to resolve outstanding grievances with the involvement of affected stakeholders. Results of the process will be publicly disclosed. The company will annually review the procedure and consult with stakeholders during the stakeholder meeting to ensure continued effectiveness. IOI has aligned the Grievance Procedure with the UN Guiding Principles on business and human rights for effective nonjudicial grievance mechanism. Besides, Whistleblowing Policy (revised October 2019) was developed where the company encourages its employees and stakeholders to raise genuine concerns about suspected or possible violations of IOI Group’s policy. The complainant may remain anonymous when reporting. The whistle-blower will be accorded with protection of anonymity or confidentiality of identity. The investigation shall be completed within 2 weeks from date of receiving the whistleblowing. The channel of whistleblowing has outlined in the policy. The whistleblowing policy and the grievance process could be found in the company’s website as well. | | Complied |
| 4.2.2 | Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. | There are also procedures available in the Social Impact Assessment as below: | | Complied |

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| | <p>- Minor compliance -</p> | <ol style="list-style-type: none"> 1. Stakeholder Request Procedure 2. Grievance Procedure 3. Sexual Harassment Grievance Procedure 4. Grievance Procedure for Land Owner <p>The grievance procedure is published on notice board of estates, mill and housing compound. The grievance procedure is a mandated procedure to be inducted to workers upon starting work. The procedure will also be periodically briefed to the worker on annually basis. Latest briefing sessions were carried out;</p> <table border="1" data-bbox="1137 783 1928 1029"> <thead> <tr> <th>Operating unit</th> <th>Date of training</th> </tr> </thead> <tbody> <tr> <td>Gomali Estate</td> <td>13/04/2021</td> </tr> <tr> <td>Tambang Estate</td> <td>29/03/2021</td> </tr> <tr> <td>Gomali POM</td> <td>29/04/2021</td> </tr> <tr> <td>Sagil Estate</td> <td>07/05/2021</td> </tr> </tbody> </table> | Operating unit | Date of training | Gomali Estate | 13/04/2021 | Tambang Estate | 29/03/2021 | Gomali POM | 29/04/2021 | Sagil Estate | 07/05/2021 | |
|----------------|--|---|----------------|------------------|---------------|------------|----------------|------------|------------|------------|--------------|------------|--|
| Operating unit | Date of training | | | | | | | | | | | | |
| Gomali Estate | 13/04/2021 | | | | | | | | | | | | |
| Tambang Estate | 29/03/2021 | | | | | | | | | | | | |
| Gomali POM | 29/04/2021 | | | | | | | | | | | | |
| Sagil Estate | 07/05/2021 | | | | | | | | | | | | |
| 4.2.3 | <p>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.</p> <p>- Minor compliance -</p> | <p>The "Green Book" for Gomali Estate, Tambang Estate and Paya Lang and Sagil Estate shows that any grievance/complaint/request for amenities fixing and the actions taken to resolve is recorded.</p> | Complied | | | | | | | | | | |
| 4.2.4 | <p>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.</p> <p>- Minor compliance -</p> | <p>The General Terms & definitions of Grievance Procedure (IOI/P/GP/001; Rev 1; dated 20/01/2020) includes an option of a neutral third-party facilitator, mediator or specific expert can be involved to resolve grievances.</p> | Complied | | | | | | | | | | |

| Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities. | | | |
|---|--|---|----------|
| 4.3.1 | <p>Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p> <p>- Minor compliance -</p> | <p>Gomali POM certification unit has made contribution to the local communities such as donation for schools' event upon request. Besides, foods supplied to the workers during the period of Movement Control Order by the management such as rice, cooking oil, water and other daily essential items such as face mask was also provided to them. Among CSR activities carried out as to date:</p> <p><u>Gomali POM</u></p> <p>Annual Prayer Programme – 1st January 2021 POME Solid for community used – 21st September 2020 Food ration supply (meat) – 11th May 2021</p> <p><u>Gomali Estate</u></p> <p>Aidilfitri Donation – 13th May 2021 COVID-19 Donation – 9th July 2021</p> <p><u>Sagil Estate</u></p> <p>Rice And Food Donation (COVID19) – 12th May 2021 COVID-19 PPE Contribution – 26th May 2021</p> | Complied |
| 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 | <p>(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</p> | <p>Land title was available and reviewed by the assessor. IOI Corporation Berhad has the legal ownership/lease which stated in</p> | 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 land title. Documents showing legal ownership sighted available as following:</p> | | | |
|---|---|---|--------------------------------|-----------------------|
| | Land title | Land ownership/ history of land tenure | Land use type | Estate |
| | <p>Sample: GRN 94942, lot 194, Mukim: Gemas, District: Segamat</p> <p>Land area: 597.9221 ha</p> <p>Total land titles: 19</p> | <p>Freehold (previously owned by Dunlop Plantation)</p> | <p>No specific term</p> | <p>Tambang Estate</p> |
| | <p>Sample: GRN 103497, lot 150, Mukim: Gemas, District: Segamat</p> <p>Land area: 1012.5234 ha</p> <p>Total titles: 5</p> | <p>Freehold (previously owned by Dunlop Plantation)</p> | <p>No specific term</p> | <p>Gomali Estate</p> |
| | <p>Sample: HSD 8579, lot/PTD no. PTD18905, Mukim: Tangkak, District: Ledang</p> | <p>Freehold</p> | <p>Cultivation of Oil Palm</p> | <p>Sagil Estate</p> |

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| | | Land area: 1139.7 ha Total titles: 9 | | | | |
| | | Sample: HSD 91822, lot no. 369, Mukim: Gemang District: Segamat Land area: 947.3675 ha Total titles: 16 | Freehold | No specific term | Paya Lang Estate | |
| 4.4.2 | Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include: | As this is not a new development, FPIC process is not applicable. However, the procedures are in place to resolve land matters: <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017) Interview with surrounding village and stakeholders confirms that access to temples and road usage is permitted. | | | | Complied |

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| 4.4.2a | <p>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, including information on the steps that are taken to involve them in decision making.</p> <p>- Minor compliance -</p> | <p>As this is not a new development, FPIC process is not applicable. However, the procedures are in place to resolve land matters:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017) <p>Interview with surrounding village and stakeholders confirms that access to temples and road usage is permitted.</p> | Complied |
| 4.4.2b | <p>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.</p> <p>- Minor compliance -</p> | <p>As this is not new development, such decision is not necessary. However, in case of any land dispute, it will be managed using the following procedure:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017) | Complied |
| 4.4.2c | <p>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.</p> <p>- Minor compliance -</p> | <p>As this is not new development, such decision is not necessary. However, in case of any land dispute, it will be managed using the following procedure:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017) | Complied |

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| 4.4.3 | <p>(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).</p> <p>- Critical (Major) compliance -</p> | <p>Estates location maps and estate operations maps are retained and available. As this is not new development, these maps are not required to be developed through participatory mapping.</p> | Complied |
| 4.4.4 | <p>All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p> | <p>As this is not new development, it is not necessary to retain information related to proposed benefit sharing and legal arrangements. However, in case of any land dispute, it will be managed using the following procedure: 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017).</p> | Complied |
| 4.4.5 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>As this is not new development, such representative is not required for any negotiation. However, to maintain the operations, the surrounding communities are represented by village leaders that are elected by local authorities.</p> | Complied |
| 4.4.6 | <p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p> | <p>As this is not new development, there is no implementation of FPIC agreements.</p> | Complied |
| <p>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.</p> | | | |
| 4.5.1 | <p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p> | <p>The land ownerships were transferred from previous plantation owner to IOI. The land titles retained in the estates demonstrated IOI is the legal owner. The lands of the sampled estates were previously developed for Rubber estate. The lands were previously agriculture land and not customary lands. Quit Rent payments were</p> | Complied |

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| | | further evaluated that IOI still maintain the ownership of the lands. Despite this indicator is not applicable due to this certification is not from a new development, IOI still maintain the rights of the user to enter the lands particularly for ritual activities and schools. Interview with stakeholders and nearby villagers confirms this rights. | |
| 4.5.2 | <p>(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 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.</p> <p>- Critical (Major) compliance -</p> | This certification is not from a new development. Hence the FPIC process is not applicable. However, IOI has documented FPIC procedure in place – Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | Complied |
| 4.5.3 | <p>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.</p> <p>- Minor compliance -</p> | This certification is not from a new development. Hence the FPIC process is not applicable. However, IOI has documented FPIC procedure in place – Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | Complied |
| 4.5.4 | <p>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.</p> <p>- Minor compliance -</p> | This certification is not from a new development. Hence the FPIC process is not applicable. However, IOI has documented FPIC procedure in place – Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | Complied |
| 4.5.5 | <p>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,</p> | This certification is not from a new development. Hence the FPIC process is not applicable. However, IOI has documented FPIC procedure in place – Negotiation Procedure Through Free, Prior and | Complied |

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| | environmental and social implications of the proposed operations on their lands. - Minor compliance - | Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | |
| 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 - | This certification is not from a new development. Hence the FPIC process is not applicable. However, IOI has documented FPIC procedure in place – Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | Complied |
| 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 - | This certification is not from a new development. Hence the FPIC process is not applicable. However, IOI has documented FPIC procedure in place – Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | Complied |
| 4.5.8 | (C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance - | There is no new land acquisition for this certification. | 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 - | As this certification not new development, it is not required to conduct any prior identification on legal, customary or user rights. However, in case of any land dispute, it will be managed using the following procedure: 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, | Complied |

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| | | <p>Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017).</p> <p>Although there is no identification conducted, IOI still maintain the rights of the existing user to enter the lands particularly for ritual activities and schools. Interview with stakeholders and nearby villagers confirms this rights.</p> | |
| 4.6.2 | <p>(C) A mutually agreed procedure for calculating and distributing fair 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.</p> <p>- Critical (Major) compliance -</p> | <p>As this certification is not new development, no compensation was involved. However the Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017) is in place to manage any arises compensation.</p> | Complied |
| 4.6.3 | <p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.</p> <p>- Minor compliance -</p> | <p>There is no compensation record for this certification while there is also no smallholders within the certification.</p> | Not Applicable |
| 4.6.4 | <p>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.</p> <p>- Minor compliance -</p> | <p>There is no such negotiation, compensation and payments for this certification as it is not applicable due to this certification is not a new development.</p> | Not Applicable |
| <p>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.</p> | | | |
| 4.7.1 | <p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p> | <p>As this certification not new development, it is not required to conduct any prior identification for compensation. However, in case</p> | Complied |

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| | | of any land dispute, it will be managed using the following procedure: 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | |
| 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 - | As this certification is not new development, no compensation was involved. However the Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017) is in place to manage any arises compensation. | Complied |
| 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 - | Although this certification is not new development, IOI still maintain the rights of the existing user to enter the lands particularly for ritual activities and schools. Interview with stakeholders and nearby villagers confirms these rights. | 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 - | The land ownerships were transferred from previous plantation owner to IOI. The land titles retained in the estates demonstrated IOI is the legal owner. The lands of the sampled estates were previously developed for Rubber estate. The lands were previously agriculture land and not customary lands. The FPIC process is not | Complied |

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| | | <p>applicable for this certification. However for any land dispute, it will be managed with the following procedures:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | |
| 4.8.2 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>The land ownerships were transferred from previous plantation owner to IOI. The land titles retained in the estates demonstrated IOI is the legal owner. The lands of the sampled estates were previously developed for Rubber estate. The lands were previously agriculture land and not customary lands. The FPIC process is not applicable for this certification. However for any land dispute, it will be managed with the following procedures:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | Complied |
| 4.8.3 | <p>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)</p> <p>- Minor compliance -</p> | <p>The land ownerships were transferred from previous plantation owner to IOI. The land titles retained in the estates demonstrated IOI is the legal owner. The lands of the sampled estates were previously developed for Rubber estate. The lands were previously agriculture land and not customary lands. The FPIC process is not</p> | Complied |

| | | | |
|---|--|--|----------------|
| | | <p>applicable for this certification. However for any land dispute, it will be managed with the following procedures:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | |
| 4.8.4 | <p>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).</p> <p>- Minor compliance -</p> | <p>The land ownerships were transferred from previous plantation owner to IOI. The land titles retained in the estates demonstrated IOI is the legal owner. The lands of the sampled estates were previously developed for Rubber estate. The lands were previously agriculture land and not customary lands. The FPIC process is not applicable for this certification. However for any land dispute, it will be managed with the following procedures:</p> <ol style="list-style-type: none"> 1. Grievance Procedure for Land Owner Issues (SOP: 6.11; Appendix 4; Rev 1A; dated 17/01/2017) 2. Land Use Compensation Procedure (SOP: 6.11; Appendix 8; Rev 1A; dated 17/01/2017). 3. Negotiation Procedure Through Free, Prior and Informed Consent (SOP: 6.11; Appendix 5; Rev 1A; dated 17/01/2017). | 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 | <p>Current and previous period prices paid for FFB are publicly available and accessible by smallholders.</p> <p>- Minor compliance -</p> | <p>Since the last recertification audit, IOI Gomali Region has excluded Sembilan Tani outgrower for certification. Meanwhile they have not received any smallholders crops. Hence such payment 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> | Since the last audit, IOI Gomali Region has excluded Sembilan Tani outgrower for certification. Meanwhile they have not received any smallholders crops. Hence it is not necessary carry out this briefing. | 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> | Since the last audit, IOI Gomali Region has excluded Sembilan Tani outgrower for certification. Meanwhile they have not received any smallholders crops. Hence it is not necessary to carry out this analysis | Not Applicable |
| 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> | Since the last audit, IOI Gomali Region has excluded Sembilan Tani outgrower for certification. Meanwhile they have not received any smallholders crops. Hence this requirement is not applicable. | Not Applicable |
| 5.1.5 | <p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p> | Since the last recertification audit, IOI Gomali Region has excluded Sembilan Tani outgrower for certification. Meanwhile they have not received any smallholders crops. Hence such contract is not applicable | Not Applicable |
| 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> | Since the last recertification audit, IOI Gomali Region has excluded Sembilan Tani outgrower for certification. Meanwhile they have not received any smallholders crops. Hence such payment is not applicable | Not Applicable |
| 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> | There is no smallholder suppliers within IOI Gomali Region. However the weighbridge has been periodically calibrated. The last calibrations for the weighbridges was conducted on 08/08/2019. | Complied |

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| | | The calibration was conducted by Metrology Department and remains valid during the assessment. | |
| 5.1.8 | 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. - Minor compliance - | There is no smallholder suppliers within IOI Gomali Region. | Not Applicable |
| 5.1.9 | (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner. - Critical (Major) compliance - | Since there is no smallholder suppliers, there is no specific grievance mechanism for smallholders. However the company general Grievance Procedure (IOI/P/GP/001; rev 1; dated 20/01/2020) is observed to manage any grievances. | 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. - Minor compliance - | There is no smallholder suppliers within IOI Gomali Region. | Not Applicable |
| 5.2.2 | 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). - Minor compliance - | There is no smallholder suppliers within IOI Gomali Region. However, due to the recertification process, Sembilan Tani outgrower was excluded temporary due to liability declaration. IOI has committed that they will provide guidance and advise on the process and procedure to complete this assessment and to be submitted to RSPO. | Complied |
| 5.2.3 | Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance - | There is no smallholder suppliers within IOI Gomali Region. | Not Applicable |

| 5.2.4 | (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance - | There is no smallholder suppliers within IOI Gomali Region. | Not Applicable | | | | | | | | | | |
|---|--|--|----------------|------------------|---------------|------------|----------------|------------|------------|------------|--------------|-----------|----------|
| 5.2.5 | The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme. - Minor compliance - | There is no smallholder suppliers within IOI Gomali Region. | 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 - | <p>The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments towards non-discrimination and equal opportunity for all employees, regardless of race, nationality, religion or gender. The IOI Group Sustainability Palm Oil Policy rev October 2020 is complemented with the IOI Plantation Equal Opportunity Employment & Freedom of Association Polices dated October 2017. The policies are published on notice board at the muster ground and housing notice board. Training of the policies are given during induction and continuous training are given once a year. Record of trainings as per below:</p> <table border="1" data-bbox="1137 1046 1930 1289"> <thead> <tr> <th data-bbox="1137 1046 1559 1090">Operating unit</th> <th data-bbox="1565 1046 1930 1090">Date of training</th> </tr> </thead> <tbody> <tr> <td data-bbox="1137 1094 1559 1137">Gomali Estate</td> <td data-bbox="1565 1094 1930 1137">24/04/2021</td> </tr> <tr> <td data-bbox="1137 1142 1559 1185">Tambang Estate</td> <td data-bbox="1565 1142 1930 1185">24/03/2021</td> </tr> <tr> <td data-bbox="1137 1190 1559 1233">Gomali POM</td> <td data-bbox="1565 1190 1930 1233">29/04/2021</td> </tr> <tr> <td data-bbox="1137 1238 1559 1281">Sagil Estate</td> <td data-bbox="1565 1238 1930 1281">7/05/2021</td> </tr> </tbody> </table> | Operating unit | Date of training | Gomali Estate | 24/04/2021 | Tambang Estate | 24/03/2021 | Gomali POM | 29/04/2021 | Sagil Estate | 7/05/2021 | Complied |
| Operating unit | Date of training | | | | | | | | | | | | |
| Gomali Estate | 24/04/2021 | | | | | | | | | | | | |
| Tambang Estate | 24/03/2021 | | | | | | | | | | | | |
| Gomali POM | 29/04/2021 | | | | | | | | | | | | |
| Sagil Estate | 7/05/2021 | | | | | | | | | | | | |

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|-------|---|--|----------|
| 6.1.2 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>Interviewed with the workers from different nationalities and gender confirmed that no discrimination happened in the company. The management treated all equally and provide equal opportunity for promotion based on capabilities. Female workers have been assigned as supervisor as well. There was no recruitment fee being paid by the workers during the time of audit through interviewed with the newly recruited workers.</p> | Complied |
| 6.1.3 | <p>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.</p> <p>- Minor compliance -</p> | <p>The company has practices to conduct medical check-up prior recruitment of workers or continue of employment of workers as per the Procedure of Recruitment of Workers. If the result of FOMENA found unfit, the workers will be repatriate. The recruitment of workers will be based on the medical fitness of workers. Interviewed with the workers found that no unfair recruitment has occurred in the company. Promotion of the employee is based on performance and skills confirmed through interview with the management.</p> | Complied |
| 6.1.4 | <p>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.</p> <p>- Minor compliance -</p> | <p>Interviewed with the female workers confirmed that no pregnancy testing is conducted by the company as a measure for recruitment. Hospital Assistant will be informed if they are pregnant for any job transfer if related to chemical handling. The female workers have been briefed regarding on the pregnancy testing once every three months as a monitoring measure. The workers have given freedom to agree or disagree to carry out the testing by the Hospital Assistant. They have signed on the Consent letter to carry out pregnancy testing (Doc. Ref.: IOI/G/SE/002, Rev. No.: 02 dated 14/08/2020). The workers will inform the management if they pregnant and management will arrange for alternate job if they are handling with chemical.</p> | Complied |

| 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>IOI Plantations Berhad has made improvement to replace Gender Committee with Women and Empowerment Committee (WEC). The objective of the new committee is strengthen the realization and commitments related to women and their empowerment through increase awareness and capacity building. The WEC elected freely through election process. Meeting frequency is minimum twice per year. Record WEC meeting carried out as per table below:</p> <table border="1" data-bbox="1137 603 1926 896"> <thead> <tr> <th>Operating unit</th> <th>Date of meeting</th> </tr> </thead> <tbody> <tr> <td>Gomali Estate</td> <td>22/5/20, 26/6/21</td> </tr> <tr> <td>Tambang Estate</td> <td>28/11/20, 25/5/21</td> </tr> <tr> <td>Gomali POM</td> <td>28/11/20, 24/5/21</td> </tr> <tr> <td>Sagil Estate</td> <td>30/12/20, 25/6/21</td> </tr> <tr> <td>Paya Lang Estate</td> <td>15/12/20, 29/6/21</td> </tr> </tbody> </table> | Operating unit | Date of meeting | Gomali Estate | 22/5/20, 26/6/21 | Tambang Estate | 28/11/20, 25/5/21 | Gomali POM | 28/11/20, 24/5/21 | Sagil Estate | 30/12/20, 25/6/21 | Paya Lang Estate | 15/12/20, 29/6/21 | Complied |
|--|--|---|----------------|-----------------|---------------|------------------|----------------|-------------------|------------|-------------------|--------------|-------------------|------------------|-------------------|----------|
| Operating unit | Date of meeting | | | | | | | | | | | | | | |
| Gomali Estate | 22/5/20, 26/6/21 | | | | | | | | | | | | | | |
| Tambang Estate | 28/11/20, 25/5/21 | | | | | | | | | | | | | | |
| Gomali POM | 28/11/20, 24/5/21 | | | | | | | | | | | | | | |
| Sagil Estate | 30/12/20, 25/6/21 | | | | | | | | | | | | | | |
| Paya Lang Estate | 15/12/20, 29/6/21 | | | | | | | | | | | | | | |
| 6.1.6 | <p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p> | <p>Reviewed on the payslips of sampled workers (refer to indicator 6.2.2) in Gomali POM certification unit which consists of male and female workers found that their salary is the same for the same job scope. They were paid according to the Minimum Wage Order 2020 without any discrimination. Overtime and work on rest day were paid according to Employment Act 1955.</p> | Complied | | | | | | | | | | | | |
| <p>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).</p> | | | | | | | | | | | | | | | |
| 6.2.1 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>IOI has sign the Collective Agreement with National Union of Plantation Workers (NUPW) on 23/12/2019. Sample of workers agreement are reviewed and the agreements are signed in both English and home country language (i.e. Hindi, Bahasa</p> | Complied | | | | | | | | | | | | |

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| | | Malaysia/Indonesia). Among the employment contracts sampled were: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|---------------------|---|--------|--------------|-----------------|--------|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------|---------|------------|---------|------------|---------|------------|----------|------------|---------|------------|---------|------------|---------|------------|---------|------------|------------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|--------------|---------|------------|--|
| | | <table border="1"> <thead> <tr> <th>Estate</th> <th>Worker No/ID</th> <th>Date of signing</th> </tr> </thead> <tbody> <tr> <td rowspan="8">Gomali</td> <td>1PDP/IOI/1017/23545</td> <td>05/10/2017</td> </tr> <tr> <td>1PDP/IOI/0920/26656</td> <td>13/09/2012</td> </tr> <tr> <td>1PDP/IOI/0717/23342</td> <td>03/07/2017</td> </tr> <tr> <td>1PDP/IOI/0292/23330</td> <td>13/02/1992</td> </tr> <tr> <td>1PDP/IOI/1014/23362</td> <td>17/10/2014</td> </tr> <tr> <td>1PDP/IOI/0618/23448</td> <td>02/06/2018</td> </tr> <tr> <td>1PDP/IOI/0713/23569</td> <td>25/07/2013</td> </tr> <tr> <td>1PDP/IOI/0120/23365</td> <td>15/01/2020</td> </tr> <tr> <td rowspan="8">Tambang</td> <td>TBE2749</td> <td>07/11/2000</td> </tr> <tr> <td>TBE2551</td> <td>11/08/1995</td> </tr> <tr> <td>TBE4518</td> <td>07/12/2017</td> </tr> <tr> <td>TBE 4826</td> <td>02/11/2018</td> </tr> <tr> <td>TBE3785</td> <td>10/07/2017</td> </tr> <tr> <td>TBE4933</td> <td>29/11/2019</td> </tr> <tr> <td>TBE4911</td> <td>24/10/2019</td> </tr> <tr> <td>TBE3656</td> <td>18/12/2013</td> </tr> <tr> <td rowspan="8">Paya Lang Estate</td> <td>PLE2435</td> <td>07/04/2000</td> </tr> <tr> <td>PLE3754</td> <td>13/01/2011</td> </tr> <tr> <td>PLE4137</td> <td>01/01/2016</td> </tr> <tr> <td>PLE4439</td> <td>26/11/2018</td> </tr> <tr> <td>PLE3946</td> <td>06/01/2014</td> </tr> <tr> <td>PLE4321</td> <td>16/08/2017</td> </tr> <tr> <td>PLE4483</td> <td>27/08/2019</td> </tr> <tr> <td>PLE4528</td> <td>06/02/2020</td> </tr> <tr> <td>Sagil Estate</td> <td>SGE3522</td> <td>12/04/2018</td> </tr> </tbody> </table> | Estate | Worker No/ID | Date of signing | Gomali | 1PDP/IOI/1017/23545 | 05/10/2017 | 1PDP/IOI/0920/26656 | 13/09/2012 | 1PDP/IOI/0717/23342 | 03/07/2017 | 1PDP/IOI/0292/23330 | 13/02/1992 | 1PDP/IOI/1014/23362 | 17/10/2014 | 1PDP/IOI/0618/23448 | 02/06/2018 | 1PDP/IOI/0713/23569 | 25/07/2013 | 1PDP/IOI/0120/23365 | 15/01/2020 | Tambang | TBE2749 | 07/11/2000 | TBE2551 | 11/08/1995 | TBE4518 | 07/12/2017 | TBE 4826 | 02/11/2018 | TBE3785 | 10/07/2017 | TBE4933 | 29/11/2019 | TBE4911 | 24/10/2019 | TBE3656 | 18/12/2013 | Paya Lang Estate | PLE2435 | 07/04/2000 | PLE3754 | 13/01/2011 | PLE4137 | 01/01/2016 | PLE4439 | 26/11/2018 | PLE3946 | 06/01/2014 | PLE4321 | 16/08/2017 | PLE4483 | 27/08/2019 | PLE4528 | 06/02/2020 | Sagil Estate | SGE3522 | 12/04/2018 | |
| Estate | Worker No/ID | Date of signing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gomali | 1PDP/IOI/1017/23545 | 05/10/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0920/26656 | 13/09/2012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0717/23342 | 03/07/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0292/23330 | 13/02/1992 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/1014/23362 | 17/10/2014 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0618/23448 | 02/06/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0713/23569 | 25/07/2013 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0120/23365 | 15/01/2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tambang | TBE2749 | 07/11/2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE2551 | 11/08/1995 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE4518 | 07/12/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE 4826 | 02/11/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE3785 | 10/07/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE4933 | 29/11/2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE4911 | 24/10/2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TBE3656 | 18/12/2013 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paya Lang Estate | PLE2435 | 07/04/2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE3754 | 13/01/2011 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE4137 | 01/01/2016 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE4439 | 26/11/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE3946 | 06/01/2014 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE4321 | 16/08/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE4483 | 27/08/2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLE4528 | 06/02/2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sagil Estate | SGE3522 | 12/04/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|------------|--|--|----------|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|------------|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|---------|------------|--|
| | | <table border="1"> <tr><td></td><td>SGE3861</td><td>04/03/2020</td></tr> <tr><td></td><td>SGE3225</td><td>23/10/2014</td></tr> <tr><td></td><td>SGE0752</td><td>02/05/1985</td></tr> <tr><td></td><td>SGE3580</td><td>08/08/2018</td></tr> <tr><td></td><td>SGE3517</td><td>07/04/2018</td></tr> <tr><td></td><td>SGE0604</td><td>12/02/1985</td></tr> <tr><td></td><td>SGE3590</td><td>24/08/2018</td></tr> <tr><td>Gomali POM</td><td>GMM1003</td><td>10/02/2015</td></tr> <tr><td></td><td>GMM0716</td><td>01/02/2007</td></tr> <tr><td></td><td>GMM0947</td><td>01/03/2013</td></tr> <tr><td></td><td>GMM1112</td><td>07/09/2018</td></tr> <tr><td></td><td>GMM1117</td><td>21/09/2018</td></tr> <tr><td></td><td>GMM0328</td><td>07/09/2000</td></tr> <tr><td></td><td>GMM1154</td><td>07/08/2019</td></tr> </table> <p>Interview with workers confirmed that they have signed the agreement and the content was briefed at home country. Upon the foreign workers arriving to the estate, they will be inducted for again of the agreement content and IOI's policies.</p> | | SGE3861 | 04/03/2020 | | SGE3225 | 23/10/2014 | | SGE0752 | 02/05/1985 | | SGE3580 | 08/08/2018 | | SGE3517 | 07/04/2018 | | SGE0604 | 12/02/1985 | | SGE3590 | 24/08/2018 | Gomali POM | GMM1003 | 10/02/2015 | | GMM0716 | 01/02/2007 | | GMM0947 | 01/03/2013 | | GMM1112 | 07/09/2018 | | GMM1117 | 21/09/2018 | | GMM0328 | 07/09/2000 | | GMM1154 | 07/08/2019 | |
| | SGE3861 | 04/03/2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SGE3225 | 23/10/2014 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SGE0752 | 02/05/1985 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SGE3580 | 08/08/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SGE3517 | 07/04/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SGE0604 | 12/02/1985 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SGE3590 | 24/08/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gomali POM | GMM1003 | 10/02/2015 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GMM0716 | 01/02/2007 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GMM0947 | 01/03/2013 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GMM1112 | 07/09/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GMM1117 | 21/09/2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GMM0328 | 07/09/2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GMM1154 | 07/08/2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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>Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc. The terms are in compliance with the Employment Act 1955. Working hours is 8 hours. From Monday to Saturday. Total monthly working hours is 208 hours. The overtime maximum is 104 hours according to the Employment Act 1955. As at current status, there was none has</p> | Complied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <p>crossed the limit. Verified the payslips, the payment and calculation of overt time well distributed.</p> <p>The overtime rate after 8 hours daily rated is: upkeeping</p> <ul style="list-style-type: none"> - Mon - Sat – daily rated / 8 hours x 1.5 - Sunday - daily rated / 8 hours x 2.0 - Public holiday – daily rated / 8 hours x 3.0 <p>The overtime rate after 8 hours piece rated is: harvesters</p> <ul style="list-style-type: none"> - Mon - Sat – flat rate - Sunday – flat rate x 2.0 - Public holiday – flat rate x 3.0 <p>Payroll documents, namely the payslip, also give accurate information on compensation for all work done. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay. Sample of payslip checked during low crop and peak crop season as below:</p> <table border="1" data-bbox="1137 1007 1912 1375"> <thead> <tr> <th data-bbox="1137 1007 1464 1043">Estate</th> <th data-bbox="1464 1007 1912 1043">Worker No/ID</th> </tr> </thead> <tbody> <tr> <td data-bbox="1137 1043 1464 1075">Gomali</td> <td data-bbox="1464 1043 1912 1075">1PDP/IOI/1017/23545</td> </tr> <tr> <td data-bbox="1137 1075 1464 1107"></td> <td data-bbox="1464 1075 1912 1107">1PDP/IOI/0920/26656</td> </tr> <tr> <td data-bbox="1137 1107 1464 1139"></td> <td data-bbox="1464 1107 1912 1139">1PDP/IOI/0717/23342</td> </tr> <tr> <td data-bbox="1137 1139 1464 1171"></td> <td data-bbox="1464 1139 1912 1171">1PDP/IOI/0292/23330</td> </tr> <tr> <td data-bbox="1137 1171 1464 1203"></td> <td data-bbox="1464 1171 1912 1203">1PDP/IOI/1014/23362</td> </tr> <tr> <td data-bbox="1137 1203 1464 1235"></td> <td data-bbox="1464 1203 1912 1235">1PDP/IOI/0618/23448</td> </tr> <tr> <td data-bbox="1137 1235 1464 1267"></td> <td data-bbox="1464 1235 1912 1267">1PDP/IOI/0713/23569</td> </tr> </tbody> </table> | Estate | Worker No/ID | Gomali | 1PDP/IOI/1017/23545 | | 1PDP/IOI/0920/26656 | | 1PDP/IOI/0717/23342 | | 1PDP/IOI/0292/23330 | | 1PDP/IOI/1014/23362 | | 1PDP/IOI/0618/23448 | | 1PDP/IOI/0713/23569 | |
|---------------|---------------------|---|---------------|---------------------|--------|---------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|
| Estate | Worker No/ID | | | | | | | | | | | | | | | | | | |
| Gomali | 1PDP/IOI/1017/23545 | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0920/26656 | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0717/23342 | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0292/23330 | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/1014/23362 | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0618/23448 | | | | | | | | | | | | | | | | | | |
| | 1PDP/IOI/0713/23569 | | | | | | | | | | | | | | | | | | |

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|--|--|--------------|---------------------|---------|
| | | | 1PDP/IOI/0120/23365 | |
| | | Tambang | TBE2749 | |
| | | | TBE2551 | |
| | | | TBE4518 | |
| | | | TBE 4826 | |
| | | | TBE3785 | |
| | | | TBE4933 | |
| | | | TBE4911 | |
| | | | TBE3656 | |
| | | | Paya Lang Estate | PLE2435 |
| | | PLE3754 | | |
| | | PLE4137 | | |
| | | PLE4439 | | |
| | | PLE3946 | | |
| | | PLE4321 | | |
| | | PLE4483 | | |
| | | PLE4528 | | |
| | | Sagil Estate | SGE3522 | |
| | | | SGE3861 | |

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|--|--|---|---------|--|
| | | | SGE3225 | |
| | | | SGE0752 | |
| | | | SGE3580 | |
| | | | SGE3517 | |
| | | | SGE0604 | |
| | | | SGE3590 | |
| | | Gomali POM | GMM1003 | |
| | | GMM0716 | | |
| | | GMM0947 | | |
| | | GMM1112 | | |
| | | GMM1117 | | |
| | | GMM0328 | | |
| | | GMM1154 | | |
| | | <p>Among permits issued by Labour Department verified;</p> <ul style="list-style-type: none"> Overtime permit under section 60A(4)(a) for maximum limit of 130 hours, ref: BHG.PU/9/134 Jld 21(48) dated 28/6/2019 (Gomali POM) Deduction Permit for electrical bill ref: TK(NJ)U-22 dated 31/7/2019 (Sagil Estate) | | |

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| | | | |
|-------|--|--|----------|
| | | <ul style="list-style-type: none"> • Deduction Permit for electrical bill ref: TK(NJ)U-24 dated 31/7/2019 (Tambang Estate) • Deduction for Buffalo Loan Purchase, ref: (8) d;m BHG. PU/9/129 Jld 21 dated 30 December 2015 (Tambang Estate) | |
| 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>Based on review of punch cards, workers' employment contracts and payslips, evidence was available that the estates were able to demonstrate compliance with Employment Act 1955 related to regular working hours, overtime, sickness and holiday entitlement, maternity leave, etc. This includes statutory deductions (SOCSO, EPF, EIS) and non-statutory deductions (e.g. mosque funds, electricity bills, etc) in accordance with the relevant laws and Labour Office permits. These permits are as detailed out under Indicator 2.1.1 above</p> | Complied |
| 6.2.4 | <p>(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 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>All workers are provided with housing facilities that furnish with sanitation facilities, water supplies, electricity and amenities such praying house. Water and electricity are connected to the national supply and grid. Water and electricity usage is subsidized by the company and these conditions are stated in the contract. Interview with workers confirms that there is no issue related to the payment of water and electricity.</p> <p>IOI Corporation Berhad has established a Guidelines Providing Basic Amenities to Workers, IOI/G/SE/009 rev:01 dated 4 December 2020. The new guidelines is developed based on Act 446, Workers' Minimum Standard of Housing and Amenities Act 1990 and Workers' Minimum Standard of Housing and Amenities (Amendment) Act 2019.</p> | Complied |

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| | | <p>Line site inspection was carried out on weekly basis by HA. Any issues which deviate with the house guidelines will be recorded for further rectification. Summary of inspection as per below:</p> <table border="1" data-bbox="1137 475 1930 724"> <thead> <tr> <th>Estate</th> <th>Date of line site inspection</th> </tr> </thead> <tbody> <tr> <td>GPOM & estate</td> <td>10/07/2021, 17/06/2021, 03/06/2021</td> </tr> <tr> <td>Sagil Estate</td> <td>12/06/2021, 24/06/2021, 03/07/2021</td> </tr> <tr> <td>Paya Lang Estate</td> <td>10/06/2021, 14/06/2021, 22/06/2021</td> </tr> <tr> <td>Tambang Estate</td> <td>10/06/2021, 19/06/2021, 25/06/2021</td> </tr> </tbody> </table> <p>VMO visit on fortnightly basis at each estates for clinic review and line site inspection. Based on VMO report, no pending issue record and found to be in order.</p> | Estate | Date of line site inspection | GPOM & estate | 10/07/2021, 17/06/2021, 03/06/2021 | Sagil Estate | 12/06/2021, 24/06/2021, 03/07/2021 | Paya Lang Estate | 10/06/2021, 14/06/2021, 22/06/2021 | Tambang Estate | 10/06/2021, 19/06/2021, 25/06/2021 | |
|------------------|---|--|----------|------------------------------|---------------|------------------------------------|--------------|------------------------------------|------------------|------------------------------------|----------------|------------------------------------|--|
| Estate | Date of line site inspection | | | | | | | | | | | | |
| GPOM & estate | 10/07/2021, 17/06/2021, 03/06/2021 | | | | | | | | | | | | |
| Sagil Estate | 12/06/2021, 24/06/2021, 03/07/2021 | | | | | | | | | | | | |
| Paya Lang Estate | 10/06/2021, 14/06/2021, 22/06/2021 | | | | | | | | | | | | |
| Tambang Estate | 10/06/2021, 19/06/2021, 25/06/2021 | | | | | | | | | | | | |
| 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>Gomali POM and Estate management has provided foods and essential supply to the workers during the MCO period such as rice, cooking oil and other necessity. This has been confirmed with the workers through interviewed.</p> <p>Besides, sundry shop is available inside the estate compound. The workers can easily access to the foods and goods. They informed that the pricing of the foods and goods are reasonable and affordable.</p> | Complied | | | | | | | | | | |
| 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: STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE 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</p> | <p>Workers are paid according to Malaysia Minimum Wage Council 2020; i.e. MYR1,200 per month. For works based on piece rated, they are calculated and workers are guaranteed with minimum wage upon completion of the targeted set by the mandore and staff.</p> | Complied | | | | | | | | | | |

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| <p>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 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 | <p>DLW study was done in collaboration with Monash University. The study has involved both peninsular of Malaysia and Sabah region. Documented evidence such as “Decent Wages in The Malaysian Palm Oil Industry” dated 2/4/2020 was sighted. The studies were initiated by IOI but was leading by the Monash University Researcher. The initiative is fully independent by the research university.</p> <p>The prevailing wage calculation has included all the in-kind benefits provided to the workers such as housing and healthcare. Until the DLW benchmark is finalized by RSPO, IOI has observed to pay the minimum wage. Summary of prevailing wage calculation under state of Johor;</p> <table border="1" data-bbox="1137 821 1921 1021"> <thead> <tr> <th>DLW calculation criteria</th> <th>Amount calculated in RM</th> </tr> </thead> <tbody> <tr> <td>NFNH</td> <td>1,274.47</td> </tr> <tr> <td>Total living basket</td> <td>2,767.75</td> </tr> <tr> <td>Gross DLW</td> <td>1,559.45</td> </tr> </tbody> </table> | DLW calculation criteria | Amount calculated in RM | NFNH | 1,274.47 | Total living basket | 2,767.75 | Gross DLW | 1,559.45 | |
|---|--|--------------------------|-------------------------|------|----------|---------------------|----------|-----------|----------|--|
| DLW calculation criteria | Amount calculated in RM | | | | | | | | | |
| NFNH | 1,274.47 | | | | | | | | | |
| Total living basket | 2,767.75 | | | | | | | | | |
| Gross DLW | 1,559.45 | | | | | | | | | |

| | <ul style="list-style-type: none"> 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 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>Both IOI check-roll workers and IOI contractors' workers employ fulltime workers. There is no casual, temporary and day labour hired for core job. IOI contractors' workers are employed for harvesting activities. Interview with workers confirmed that they understood their employment is not temporary.</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 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>The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments to uphold the right of freedom of association and recognize the right to collective bargaining and allow trade unions to have access to the IOI's workers. The IOI Group Sustainability Palm Oil Policy rev October 2020 is complemented with the IOI Plantation Equal Opportunity Employment & Freedom of Association Polices dated Oct 2017.</p> | Complied | | | | |
| 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>Minutes of meetings between the unit of certification with workers representatives @ JCC (Joint Consultative Council) available for verification. Those who appointed as representative (by different nationalities) are freely elected.</p> <table border="1" data-bbox="1137 1257 1933 1343"> <thead> <tr> <th data-bbox="1144 1264 1391 1305">Mill/estate</th> <th data-bbox="1400 1264 1926 1305">Date of meeting</th> </tr> </thead> <tbody> <tr> <td data-bbox="1144 1311 1391 1343">Gomali POM</td> <td data-bbox="1400 1311 1926 1343">17/05/2021, 10/03/2021, 16/01/2021</td> </tr> </tbody> </table> | Mill/estate | Date of meeting | Gomali POM | 17/05/2021, 10/03/2021, 16/01/2021 | Complied |
| Mill/estate | Date of meeting | | | | | | |
| Gomali POM | 17/05/2021, 10/03/2021, 16/01/2021 | | | | | | |

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| | | Gomali Estate | 22/12/2021, 10/05/2021, 08/03/2021 | |
| | | Sagil Estate | 31/05/2021, 26/03/2021, 29/01/2021 | |
| | | Paya Lang Estate | 29/01/2021, 29/03/2021, 20/05/2021 | |
| | | Tambang Estate | 26/02/2021, 12/04/2021, 24/06/2021 | |
| 6.3.3 | <p>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.</p> <p>- Minor compliance -</p> | <p>Interviewed with the NUPW representatives and workers' representatives confirmed that the representatives were elected by the workers without any interference from the management.</p> | | Complied |
| Criterion 6.4: Children are not employed or exploited. | | | | |
| 6.4.1 | <p>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.</p> <p>- Minor compliance -</p> | <p>The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments towards eliminate all forms of illegal, forced, bonded, compulsory or child labour. Under generic terms in the service contract, it has indicated that workers are at least 18 years old when employed; when young worker between 16-18 years old are employed, contract agreement include a clause for their protection e.g. there should be restrictions on hours of work and overtime, working at dangerous heights, with dangerous machinery, equipment and tools, transport of heavy loads, exposure to hazardous substances or processes and difficult conditions such as night work; no contract substitution; and shall have valid passport and work permits</p> | | Complied |
| 6.4.2 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>The estates and mill keeps list of workers containing the date of birth that able to demonstrate the age of the workers. Estates and mill keeps the profile of the workers including photocopy of passport or identification card (for locals). Documented age screening procedure available for verification and defined under Employment</p> | | Complied |

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| | | Procedure Guidelines For Local Workers (Recruitment, Selection and Hiring), reference doc. No. plantation/HR/2020/SOPs effective date 15/9/2020 and Foreign Workers Recruitment Guidelines & Procedure in Malaysia dated October 2017. Based on the manpower list, no underage workers employed by the company. | |
| 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 - | There was no young person employed by the company as their minimum age was 18 years old. This has verified with the Master List and through interviewed with the stakeholders | 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 - | The IOI Sustainability Palm Oil Policy is published in the IOI Group website (https://www.ioigroup.com/Default). The continuous communication about 'no child labour' is conducted during stakeholders consultation, internal staff training and publication of the policy on notice boards of the estates and mill. Interview with estates management confirmed the 'no child labour' is well understood | 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 - | The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments towards promoting a safe and healthy working environment that is free from sexual harassment and other hazards. On top of the policy, guidelines on handling harassment at workplace, IOI/G/SE/004 rev:2 dated 26 th November 2020 was developed to further elaborate the process on handling and reporting of harassment at workplace. The policy and guideline are published on notice board at the muster ground and housing notice board. Training of the policies are given during induction and continuous training are given once a year. For example the latest briefing/raining was done on 28/04/2021 at Paya Lang Estate and Sagil Estate on 07/05/2021. | Complied |

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| 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>The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments protect reproductive health of women employees and promote women empowerment. The IOI Group Sustainability Palm Oil Policy rev October 2020 is complemented with the Guidelines on Reproductive Health (Doc IOI/G/SE/002; rev 01; dated 05/10/2020). For example the latest briefing/raining was done on 28/04/2021 at Paya Lang Estate and Sagil Estate on 07/05/2021.</p> | Complied |
| 6.5.3 | <p>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.</p> <p>- Minor compliance -</p> | <p>Guidelines for Reproductive Health (Doc. Ref.: IOI/G/SE/002, Rev. No.: 02 dated 14/08/2020) was implemented to ensure that the reproductive health of the employees especially pregnant and nursing employees is protected and their rights and responsibilities clearly stated. IOI Group has developed the New Mother's Consultation Form (Rev: 1B dated 10/08/2020) where the form will be utilized if there is any new mother reported in the certification unit to consult their needs. There was new mother reported in Gomali Estate during the time of audit through interviewed with the workers.</p> | Complied |
| 6.5.4 | <p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p> | <p>As per Guidelines for Handling Harassment at Workplace (Doc. Ref.: IOI/G/SE/004, Rev. No.: 01 dated 21/10/2020), Harassment Reporting Procedure and Sexual Harassment Reporting Procedure was implemented to record any form of complaints related to harassment. Any harassment related complaint will be handled by Employee Consultative Committee (ECC) and sexual harassment related complaint will be handled by Women and Empowerment Committee (WEC).</p> | Complied |
| Criterion 6.6: No forms of forced or trafficked labour are used. | | | |
| 6.6.1 | <p>(C) All workers have entered into employment voluntarily and the following are prohibited:</p> | <p>Gomali POM certification unit can demonstrate that all workers have entered into employment voluntarily.</p> | Complied |

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| | <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 • Withholding of wages <p>- Critical (Major) compliance -</p> | <p><u>Passports:</u> Workers are given the option of either keeping their own passports. Employment contracts has clearly stated the passport keeping is the choice of the workers</p> <p><u>Recruitment fees:</u> No recruitment fees are imposed on any of the foreign workers. IOI will bare all recruitment fee.</p> <p><u>Contract substitution:</u> No contract substitution as the workers entered the employment voluntarily.</p> <p><u>Involuntary overtime:</u> No involuntary overtime practice by the company. Overtime is normally based on task requirement and offered for those who willing to do overtime work.</p> <p><u>Lack of freedom of workers to resign & penalty for termination of employment:</u> Workers can terminate the contract with 14 days' notice. However, the agreement stated that if a worker does not fulfil the first 2 years' contract, upon 14 days' notice a worker has to repay the recruitment cost of 100% if service less than 6 months and 50% if service for 6 months or more but less than 2 years</p> | |
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| | | <p><u>Debt bondage & withholding of wages:</u> Based on payslips reviewed for sample workers, there was no evidence of any debt bondage and withholding of wages.</p> | |
| 6.6.2 | <p>(C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented. - Critical (Major) compliance -</p> | <p>IOI has established several related policies and procedure including:</p> <ol style="list-style-type: none"> 1. IOI Plantation Foreign Workers Recruitment Guidelines & Procedures in Malaysia dated Oct 2017. 2. Minimum Wages & Leave Pay Policies in Malaysia dated Jan 2019 3. IOI Group Sustainable Palm Oil Policy dated October 2020. <p>The implementation has been carried out and verified especially on the achievement of the minimum wages of foreign workers. Please refer to indicator 6.6.1 above for more details.</p> | Complied |
| <p>Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p> | | | |
| 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. - Critical (Major) compliance -</p> | <p><u>Gomali POM</u></p> <p>IOI Gomali POM has appointed Safety Officers as the person responsible for all safety and health issues within the operating unit. The Mill Manager Mr. Kesavan Manohar has been appointed as the Safety & Health Chairman for Gomali POM as stated in the appointment letter dated 04/09/2020 undersigned by the Mill Controller.</p> <p>IOI Gomali POM conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report, mill security, safety compliance by contractors, workplace inspection, legal compliance, safety and health trainings. Sighted the latest OSH Meeting Minutes dated 12/01/2021 or the year 2021</p> | Complied |

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| | | <p>and dates 22/01/2020, 29/04/2021, 06/07/2020 and 20/10/2020 for the year 2020 were available for verification.</p> <p>IOI Gomali Certification Unit estates have appointed Safety Officers in their respective estates as the person responsible for all safety and health issues within the operating unit.</p> <p><u>Gomali Estate</u></p> <p>The Assistant Manager Mr. Ahmad Shahel Rizaihan Bin Mohamad has been appointed as the Safety & Health Coordinator for Gomali Estate as stated in the appointment letter dated 03/09/2020 undersigned by the Estate Manager.</p> <p><u>Tambang Estate</u></p> <p>The Senior Assistant Manager In-Charge, Mr. Chia Wee Loong has been appointed as the Chairman of the Osh Committee in Tambang Estate as stated in the appointment letter dated 22/02/2021 undersigned by the Plantation Controller.</p> <p><u>Paya Lang Estate</u></p> <p>The Sr. Assistant Manager, Mr. Selvaraju A/L S.Kaliapan has been appointed as the Safety & Health Coordinator in Paya Lang Estate as stated in the appointment letter dated 01/04/2021 undersigned by the Sr. Assistant Manager In-Charge.</p> <p><u>Sagil Estate</u></p> | |
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| | | <p>The Assistant Manager, Mr. Mohan Raj A/L Nagooru has been appointed as the Safety & Health Coordinator in Sagil Estate as stated in the appointment letter dated 08/06/2021 undersigned by the Sr Manager.</p> <p>IOI Gomali Certification Unit estates conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the latest OSH Meeting Minutes dated as follows:</p> <ol style="list-style-type: none"> 1. Gomali Estate: 29/01/2021 2. Tambang Estate: 15/03/2021 3. Paya Lang Estate: 07/04/2021 4. Sagil Estate: 10/03/2021 | |
| 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>Emergency Response Plan Flow Charts were available to address emergencies such as Accident and Dangerous Occurrence, Physical Injury, Chemical Spillage, Vehicle Accident, Fire Outbreak, Major Spillage, Chemical Poisoning & Prevention of Covid-19 Infection at the mill.</p> <p><u>Gomali POM</u></p> <p>The mill has established Emergency Response Team lead by the Mill Manager. The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> | Complied |

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| | | <ul style="list-style-type: none"> - Emergency Response Team Training – 20/12/2020 <p>The estates have established Emergency Response Team lead by the Estate Managers. The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Emergency Response Team Training – 04/04/2021 - Fire Drill – 17/04/2021 <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - Fire Drill & Emergency Response Procedure – 21/05/2021 <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - Fire Drill Training – 20/05/2021 <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Fire Drill Training – 26/02/2020 - Emergency Response Team Training – 05/05/2021 | |
| 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>All workers have been provided with appropriate personal protective equipment (PPE), which is provided by the management free of charge. During the field visit to the Spraying Gang and Manuring Gang and visit to the stores of the respective estates and mill, it was sighted that all required PPEs were worn by the personals.</p> <p>The estates have well maintained facilities for the workers to sanitise themselves prior to returning home from work. The showers were all in good working condition. Interview with workers indicated that they were all well aware that they have to sanitise themselves before returning home due to the hazard that the chemical residues could cause.</p> | Complied |

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| <p>6.7.4</p> | <p>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.</p> <p>- Minor compliance -</p> | <p>Medical care is provided to all the employees. All estates have their own dispensary managed by a Hospital Assistant. The dispensary provides medical care for workers and staffs for minor injuries and sickness free of charge. Major injuries or sickness are referred to the private Clinic or Hospital where the cost is borne by the management. Local workers and foreign workers were covered under SOCSO scheme. Sighted the contribution form (8A) for all estate visited as below</p> <table border="1" data-bbox="1137 638 1926 1359"> <thead> <tr> <th>Operating Unit</th> <th>Month</th> <th>Total Workers</th> <th>Contribution</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Gomali POM</td> <td>Mar 2021</td> <td>201</td> <td>RM 8,250.80</td> </tr> <tr> <td>Apr 2021</td> <td>201</td> <td>RM 8,093.80</td> </tr> <tr> <td>May 2021</td> <td>201</td> <td>RM 8,243.10</td> </tr> <tr> <td rowspan="3">Gomali Estate</td> <td>Apr 2021</td> <td>222</td> <td>RM 6,385.10</td> </tr> <tr> <td>May 2021</td> <td>218</td> <td>RM 6,987.70</td> </tr> <tr> <td>Jun 2021</td> <td>214</td> <td>RM 6,415.00</td> </tr> <tr> <td rowspan="3">Sagil Estate</td> <td>Mar 2021</td> <td>198</td> <td>RM 5,779.00</td> </tr> <tr> <td>Apr 2021</td> <td>186</td> <td>RM 6,178.50</td> </tr> <tr> <td>May 2021</td> <td>187</td> <td>RM 6,243.10</td> </tr> <tr> <td rowspan="3">Paya Lang Estate</td> <td>Mar 2021</td> <td>221</td> <td>RM 7763.20</td> </tr> <tr> <td>Apr 2021</td> <td>223</td> <td>RM 6732.90</td> </tr> <tr> <td>May 2021</td> <td>222</td> <td>RM 7849.90</td> </tr> <tr> <td></td> <td>Mar 2021</td> <td>138</td> <td>RM 4125.80</td> </tr> </tbody> </table> | Operating Unit | Month | Total Workers | Contribution | Gomali POM | Mar 2021 | 201 | RM 8,250.80 | Apr 2021 | 201 | RM 8,093.80 | May 2021 | 201 | RM 8,243.10 | Gomali Estate | Apr 2021 | 222 | RM 6,385.10 | May 2021 | 218 | RM 6,987.70 | Jun 2021 | 214 | RM 6,415.00 | Sagil Estate | Mar 2021 | 198 | RM 5,779.00 | Apr 2021 | 186 | RM 6,178.50 | May 2021 | 187 | RM 6,243.10 | Paya Lang Estate | Mar 2021 | 221 | RM 7763.20 | Apr 2021 | 223 | RM 6732.90 | May 2021 | 222 | RM 7849.90 | | Mar 2021 | 138 | RM 4125.80 | <p>Complied</p> |
|------------------|--|---|----------------|-------|---------------|--------------|------------|----------|-----|-------------|----------|-----|-------------|----------|-----|-------------|---------------|----------|-----|-------------|----------|-----|-------------|----------|-----|-------------|--------------|----------|-----|-------------|----------|-----|-------------|----------|-----|-------------|------------------|----------|-----|------------|----------|-----|------------|----------|-----|------------|--|----------|-----|------------|-----------------|
| Operating Unit | Month | Total Workers | Contribution | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gomali POM | Mar 2021 | 201 | RM 8,250.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Apr 2021 | 201 | RM 8,093.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | May 2021 | 201 | RM 8,243.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gomali Estate | Apr 2021 | 222 | RM 6,385.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | May 2021 | 218 | RM 6,987.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Jun 2021 | 214 | RM 6,415.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sagil Estate | Mar 2021 | 198 | RM 5,779.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Apr 2021 | 186 | RM 6,178.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | May 2021 | 187 | RM 6,243.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paya Lang Estate | Mar 2021 | 221 | RM 7763.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Apr 2021 | 223 | RM 6732.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | May 2021 | 222 | RM 7849.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Mar 2021 | 138 | RM 4125.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | Tambang Estate | Apr 2021 | 132 | RM 4434.50 | |
| | | | May 2021 | 126 | RM 4486.60 | |
| 6.7.5 | Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance - | Lost Time Accident (LTA) metrics at IOI Gomali POM and Supply Base estates were recorded accordingly with periodical annual submission made to DOSH on JKPP 8. Details sampled as follows: | | | | Complied |
| | | IOI Gomali Operating Units | 2020 | | 2021 | |
| | | | Cases | LTA | Cases | LTA |
| | | Gomali POM | 10 | 188 | 0 | 0 |
| | | Gomali Estate | 10 | 133 | 0 | 0 |
| | | Tambang Estate | 39 | 55 | 0 | 0 |
| | | Paya Lang Estate | 26 | 35 | 8 | 9 |
| | | Sagil Estate | 17 | 66 | 2 | 0 |
| 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. - Critical (Major) compliance - | IPM plans for implementation is guided by IOI Group Standard Operating Procedure (StOP) For Planting of Beneficial Plants; Index No. 17.1; Dated December 2016 and Group Standard Operating Procedure (StOP) For Integrated Management of Rat Control; Index No. 10.1; Dated September 2007. Beneficial plants such as Cassia cobanensis, Antigonon Leptopus and Tunera subulata were grown in the estates at recommended planting ratio 60:20:20 (CAT) at 20m/ha (i.e 12 m Cassia, 4m Antigonon and 4m Tunera). Records of planting of new areas and | | | | Complied |

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| | | <p>maintenance of existing areas of beneficial plants and location maps were available (predator host plant map).</p> <p>For Pest & Disease (P&D), census was carried out for rat damage on annual basis. Recent rat census at all estates assessed results showed attack were below threshold limit of 5%. The management encourage establishing biological control as per IPM plan. The implementation in the field is consistent with the SOP operation.</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> | <p>IOI Gomali Certification Unit estates does not use any species referenced in the Global Invasive Species Database and CABI.org.</p> | 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 is no use of fire for pest control in IOI Gomali Supply Base Estates</p> | Complied |
| <p>Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</p> | | | |
| 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>The justification for chemical usage was available as per SOP: 4.6 under appendix: 3.0 dated 1 Jan 2019. This justification was include chemical such as Glyphosate, 2-4D methyl amine, Metsulfuron methyl, Triclopyr butoxy ethyl, Glufosinate and etc.</p> <p>In addition to the above, IOI Group Sustainable Palm Oil Policy, jointly signed by Group CEO and Group Head of Sustainability, under item 4 Existing Plantation, Subheading Environmental Management states that: No use of paraquat and pesticides that are categorised as World Health Organisation Class 1A or1B.</p> <p>The use of other Class 1 Chemicals (such as metamidophos and monocrotophos) approved by the Pesticides Board and included in the MPOB list of approved Pesticide for use in oil palm plantations</p> | Complied |

| | | <p>can only be carried out under strict supervision and in absolutely necessary circumstances such as severe outbreak and critical pest infestation, and, with special method of application specified in the Highly Toxic Pesticides Regulation 1996 of the Pesticides Act 1974, after authorization has been received from relevant authorities.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|---|--|---------------|--------|--------|--------|----------------|----------|----------|---------|------------------|---------|----------|---------|------------------------|---------|----------|----------|---------------|--------|--------|--------|----------------|--------|---------|---------|----------------------|--------|-------|--------|-------------------|--------|-------|--------|--------|----------|--------------|------------------|--------------------|---------|--------------|---------|-----------------|
| <p>7.2.2</p> | <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. - Critical (Major) compliance -</p> | <p>The record of pesticide use was available in sample estate's SAP System. The record as per below detail;-</p> <p><u>Gomali Estate</u></p> <table border="1" data-bbox="1137 692 1926 892"> <thead> <tr> <th>Chemical Name</th> <th>Apr 21</th> <th>May 21</th> <th>Jun 21</th> </tr> </thead> <tbody> <tr> <td>Glyphosate 41%</td> <td>130.50 L</td> <td>304.00 L</td> <td>52.50 L</td> </tr> <tr> <td>Cypermethrin 16%</td> <td>69.00 L</td> <td>178.50 L</td> <td>83.50 L</td> </tr> <tr> <td>Metsulfuron Mehtyl 20%</td> <td>2,750 g</td> <td>19,500 g</td> <td>28,750 g</td> </tr> </tbody> </table> <p><u>Sagil Estate</u></p> <table border="1" data-bbox="1137 983 1926 1182"> <thead> <tr> <th>Chemical Name</th> <th>Apr 21</th> <th>May 21</th> <th>Jun 21</th> </tr> </thead> <tbody> <tr> <td>Glyphosate 41%</td> <td>791.00</td> <td>1408.00</td> <td>1117.00</td> </tr> <tr> <td>Glufosinate Ammonium</td> <td>536.00</td> <td>20.00</td> <td>632.00</td> </tr> <tr> <td>Cypermethrine H2O</td> <td>250.00</td> <td>85.50</td> <td>331.00</td> </tr> </tbody> </table> <table border="1" data-bbox="1137 1230 1926 1378"> <thead> <tr> <th>Estate</th> <th>Chemical</th> <th>Todate AI/Ha</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Paya Lang Estate</td> <td>Supremo/Glyphosate</td> <td>0.51/ha</td> </tr> <tr> <td>cypermethrin</td> <td>0.31/ha</td> </tr> </tbody> </table> | Chemical Name | Apr 21 | May 21 | Jun 21 | Glyphosate 41% | 130.50 L | 304.00 L | 52.50 L | Cypermethrin 16% | 69.00 L | 178.50 L | 83.50 L | Metsulfuron Mehtyl 20% | 2,750 g | 19,500 g | 28,750 g | Chemical Name | Apr 21 | May 21 | Jun 21 | Glyphosate 41% | 791.00 | 1408.00 | 1117.00 | Glufosinate Ammonium | 536.00 | 20.00 | 632.00 | Cypermethrine H2O | 250.00 | 85.50 | 331.00 | Estate | Chemical | Todate AI/Ha | Paya Lang Estate | Supremo/Glyphosate | 0.51/ha | cypermethrin | 0.31/ha | <p>Complied</p> |
| Chemical Name | Apr 21 | May 21 | Jun 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Glyphosate 41% | 130.50 L | 304.00 L | 52.50 L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cypermethrin 16% | 69.00 L | 178.50 L | 83.50 L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Metsulfuron Mehtyl 20% | 2,750 g | 19,500 g | 28,750 g | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemical Name | Apr 21 | May 21 | Jun 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Glyphosate 41% | 791.00 | 1408.00 | 1117.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Glufosinate Ammonium | 536.00 | 20.00 | 632.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cypermethrine H2O | 250.00 | 85.50 | 331.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estate | Chemical | Todate AI/Ha | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paya Lang Estate | Supremo/Glyphosate | 0.51/ha | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | cypermethrin | 0.31/ha | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | Methilsulfuron | 0.46/ha | |
|-------|---|----------------|-------------------|---------|----------|
| 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> | Tambang Estate | Acephate | 0.35/ha | Complied |
| | | | Fluoroxypyrmeptyl | 0.37/ha | |
| | | | Amine | 0.08/ha | |
| 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> | | | | 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> <p>a) Judgment of the threat and verify why this is a major threat</p> <p>b) Why there is no other alternative which can be used</p> | | | | Complied |

| | | | |
|-------|--|---|----------|
| | <p>c) Which process was applied to verify why there is no other less hazardous alternative</p> <p>d) What is the process to limit the negative impacts of the application</p> <p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p> <p>- Minor compliance -</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>Pesticide operators are given training on the safe handling and application of the pesticides. Suitable personal protective equipment's and application equipment provided to the operators based on the PPE issuance forms.</p> <p>Sampled the training conducted for pesticide handlers as below: -</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Chemical Usage Training – 15/02/2021 - Empty Chemical Container Management – 16/02/2021 - Chemical Storage and Handling Training – 16/02/2021 <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - SOP on Chemical Handling Training – 21/05/2021 - Premixer Training – 20/05/2021 - Chemical Storage and Handling Training – 11/03/2021 - Pest & Diseases Training – 10/03/2021 <p><u>Paya Lang Estate</u></p> | Complied |

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|-------|--|---|----------|
| | | <ul style="list-style-type: none"> - Chemical Handling Training – 20/02/2021 - Chemical Storage and Handling Training – 02/03/2021 <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Chemical Storage and Handling Training – 27/05/2021 - Spraying SOP Training – 16/02/2021 | |
| 7.2.7 | <p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - | <p>Pesticides were found stored in the mill and all estate’s Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. The stores were at all times locked and at the time of visit the store clerk was seen to unlock the pad-lock to open entrance door for auditor to inspect the store. At the entrance door, signage requiring donning of PPE were visibly posted. The Chemical Store signage with required Hazard Symbols were available at the entrance. The facility ventilation fan was found working with adequate ventilation available, up-to-date chemical register, trade and generic names, and their Safety data Sheet were available.</p> | Complied |
| 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> <ul style="list-style-type: none"> - Minor compliance - | <p>Excess chemical containers that were not used for premixing have been triple rinsed and punctured was categorized under scheduled waste and disposed through licensed scheduled waste contractor Kualiti Alam Sdn Bhd</p> <p>Sighted the empty container disposal records at the estates visited as follows:</p> <ol style="list-style-type: none"> 1. <u>Gomali Estate</u> SW409: Jumbo Bag; Quantity: 0.70 mt; Waste Code: Contaminated Container; Consignment Note Number: | Complied |

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| | | <p>2021052110GL4TDK; Date of Disposal: 21/05/2021; Waste Manager: Kualiti Alam Sdn Bhd.</p> <p>2. <u>Tambang Estate</u></p> <p>SW409: Contaminated Container with Chemicals; Quantity: 0.80 mt; Consignment Note Number: 20210409160SLT80; Date of Disposal: 09/04/2021; Waste Manager: Kualiti Alam Sdn Bhd.</p> <p>3. <u>Paya Lang Estate</u></p> <p>SW409 – Contaminated Container; Quantity: 0.750 mt; Consignment Note Number: 2021031609UD48AO; Date of Disposal: 16/03/2021; Waste Manager: Kualiti Alam Sdn Bhd.</p> <p>4. <u>Sagil Estate</u></p> <p>SW409 – Contaminated Container; Quantity: 0.1600 mt; Consignment Note Number: 2021043018BWJP50; Date of Disposal: 30/04/2021; Waste Manager: Kualiti Alam Sdn Bhd.</p> | |
| 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> | No aerial spraying for pesticide were done in IOI Gomali Certification unit. | 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>Specific Annual Medical Surveillance were conducted as below:</p> <p>1. <u>Gomali Estate</u></p> <p>Medical Surveillance was conducted for 19 workers on 3/02/2020, 10/02/2021 and 12/03/2021 as per OSHA-USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report</p> | Complied |

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| | | <p>Number: 006/OHD/2021 & 025/OHD/2021) stated that all 19 workers passed the medical program and were fit to work.</p> <p>2. <u>Tambang Estate</u></p> <p>Medical Surveillance was conducted for 24 estate workers involved in rat baiting work, chemical handling and workshop works. The medical surveillance was done at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545) on 23/01/2021 and 08/04/2021. The report stated that all 24 workers passed the medical surveillance program and were fit to work.</p> <p>3. <u>Paya Lang Estate</u></p> <p>Medical Surveillance was conducted for 20 estate workers involved in fogging, chemical handling and workshop works. The medical surveillance was done at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545) on 27/01/2021 to 29/01/2021. The report stated that all 20 workers passed the medical surveillance program and were fit to work.</p> <p>4. <u>Sagil Estate</u></p> <p>Medical Surveillance was conducted for 27 workers on 12/03/2021 and 11/02/2021 as per OSHA USECHH Regulations 2000. The medical surveillance was conducted at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545). The report stated that all 27 workers passed the medical surveillance program and were fit to work.</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>IOI Corporation Berhad have established the Guidelines on Reproductive Health; Doc. Ref.: IOI/G/SE/002; Rev. No.: 02; Issue Date: 05/10/2020. The guidelines states under 4.2.2; <i>Any job which</i></p> | Complied |

| | <p>- Critical (Major) compliance -</p> | <p><i>involve handling of chemicals are strictly prohibited for both nursing and pregnant employees. Subject to availability, alternative jobs may be given.</i></p> <p>All chemical handlers at the mill and estates assessed were above 18 years of age as verified in the list of chemical handlers. There were also no pregnant or breast feeding women involved with chemical related work in the mill and estate.</p> | | | | | | | |
|--|---|--|--------|-------------------|----------------|--|----------|---|------------------------|
| <p>Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p> | | | | | | | | | |
| <p>7.3.1</p> | <p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p> | <p>IOI Gomali POM and estates have established a Waste Management and Reduction Plan which includes the identification of waste products and pollutants, Waste Generation, Action Plan & Monitoring, Documents to be Reviewed, Management Review and time bound and Person In-Charge.</p> <p>Among the Waste Management and Reduction Plan sampled were as follows:</p> <table border="1" data-bbox="1137 930 1928 1225"> <thead> <tr> <th>Source</th> <th>Waste & Pollution</th> </tr> </thead> <tbody> <tr> <td>Chemical Store</td> <td>Chemical Spillage, Empty Chemical Containers & Used Rags</td> </tr> <tr> <td>Linesite</td> <td>Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage</td> </tr> </tbody> </table> <p>Among the Waste Management and Reduction Plan sampled at the estates were as follows:</p> | Source | Waste & Pollution | Chemical Store | Chemical Spillage, Empty Chemical Containers & Used Rags | Linesite | Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage | <p>Choose an item.</p> |
| Source | Waste & Pollution | | | | | | | | |
| Chemical Store | Chemical Spillage, Empty Chemical Containers & Used Rags | | | | | | | | |
| Linesite | Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage | | | | | | | | |

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| | | <ol style="list-style-type: none"> 1. Waste Management and Reduction Plan Linesite. <ul style="list-style-type: none"> - Domestic Waste, Sewage, Garden Residue, Recycle items, Motor Lube Containers, Motor Lube Spillage, Electrical Fitting. 2. Waste Management and Reduction Plan for Scrap Iron. <ul style="list-style-type: none"> - Store or office Upgrading, Old trailers, Old wheelbarrows. | |
| 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>Proper disposal of waste material is carried out as per the company procedures. The procedures are fully understood by workers and managers.</p> <p>Sampled the latest disposal of Schedule Waste as below:</p> <p><u>Gomali POM</u></p> <ol style="list-style-type: none"> 1. SW 305: Spent Lubricant; Quantity: 1.880 Mt; Waste Code: Spent Lubricant Oil; Consignment Note Number: 2021042914WNXHJ4; Date of Disposal: 29/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. 2. SW 306: Spent Hydraulic Oil; Quantity: 0.6900 Mt; Consignment Note Number: 2021042914REX3Q2; Date of Disposal: 29/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. 3. SW 409: Contaminated Chemical Containers; Quantity: 0.3300 Mt; Consignment Note Number: 2021042914S0WP8K; Date of Disposal: 29/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. 4. SW 410: Contaminated Filter: Spent Hydraulic Oil; Quantity: 0.1300 Mt; Consignment Note Number: 2021042914D4HATJ; Date of Disposal: 29/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. | Complied |

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| | | <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> SW 305: Waste Oil – Tractor; Quantity: 0.350 Mt; Waste Code: Spent Lubricant Oil; Consignment Note Number: 20210521108LA095; Date of Disposal: 21/05/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW409: Jumbo Bag; Quantity: 0.70 mt; Waste Code: Contaminated Container; Consignment Note Number: 2021052110GL4TDK; Date of Disposal: 21/05/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW404 – Clinical Waste: Quantity: 0.0013mt; Consignment Note Number: 2210407083RWBOM; Date of Disposal: 07/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. <p><u>Tambang Estate</u></p> <ol style="list-style-type: none"> SW104 – Used Welding Rod: Quantity: 0.0011mt; Consignment Note Number: 2021040916A9XY03; Date of Disposal: 09/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW1312 – Oil Trap Mixture With Water: Quantity: 0.2760mt; Consignment Note Number: 2021040916A7CM9H; Date of Disposal: 09/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW305 – Spent Lubricant Oil: Quantity: 0.2200mt; Consignment Note Number: 2021040916CID304; Date of Disposal: 09/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW410 – Filters and PPEs Contaminated with Chemicals: Quantity: 0.0360mt; Consignment Note Number: 2021040916BPL97T; Date of Disposal: 09/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. | |
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| | | <p><u>Paya Lang Estate</u></p> <ol style="list-style-type: none"> SW409 – Contaminated Container; Quantity: 0.0140 mt; Consignment Note Number: 2021031609UD48AO; Date of Disposal: 16/03/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW104 – Used Welding Rod; Quantity: 0.750 mt; Consignment Note Number: 2021031609EU12AK; Date of Disposal: 16/03/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW305 – Lubricant Oil; Quantity: 0.4680 mt; Consignment Note Number: 2021031609L5HNAM; Date of Disposal: 16/03/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW404 – Clinical Waste; Quantity: 0.0024 mt; Consignment Note Number: 202103160909Z8LF4V; Date of Disposal: 16/03/2021; Waste Manager: Kualiti Alam Sdn Bhd. <p><u>Sagil Estate</u></p> <ol style="list-style-type: none"> SW104 – Used Welding Rod; Quantity: 0.0001 mt; Consignment Note Number: 2021043018068TYR; Date of Disposal: 30/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW312 – Oil and Grease Interceptor; Quantity: 0.0700 mt; Consignment Note Number: 2021043018R5T8OU; Date of Disposal: 30/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW410 – Used Filter; Quantity: 0.0820 mt; Consignment Note Number: 2021043019N5K4UB; Date of Disposal: 30/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. SW305 – Spent Lubricant; Quantity: 0.4500 mt; Consignment | |
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| | | Note Number: 2021043019XGS1CD; Date of Disposal: 30/04/2021; Waste Manager: Kualiti Alam Sdn Bhd. | |
| 7.3.3 | The unit of certification does not use open fire for waste disposal. - Minor compliance - | IOI Gomali Certification Unit does not use fire for waste disposal. | 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 - | Oil Palm Agriculture Policy establish on July 2005. This SOP include to manage soil fertility to optimise yield such as section 5.0 Establish and maintenance of legume covers and Section 8.0 Manuring. To minimise environmental impact was cover under 4.0; Soil Conservation and terracing and 1.0; Land clearing, preparation and planting. | Complied |
| 7.4.2 | Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. - Minor compliance - | Foliar and Soil Samplings were conducted by IOI Research Centre Gemenceh for all estate’s fields on an annual basis except those that will be undergoing replanting. The Foliar and Soil Samplings are done to determine the nutrient content in the palms and soil of the respective estates. The Research Centre then provides the fertilizer recommendation for the following year based on the results of the sample taken. <u>Gomali Estate</u> Foliar and Soil Samplings were conducted on 01/02/2021 onwards for 13 days as stated in the memo dated 28/01/2021. The report is still being finalised by the Research Centre and has not been provided to the estate. <u>Sagil Estate</u> | Complied |

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| | | <p>Foliar and Soil Samplings were conducted on Feb and Mar 2021 in the estate. The report is still being finalised by the Research Centre and has not been provided to the estate.</p> <p><u>Paya Lang Estate</u> The leaf tissue and soil sampling have been carried out on 02/01/2021(Ref: RD/F-1/PLE) by IOI Research Centre. The sampling was done on a yearly and the report was available for review. Soil sampling in Paya Lang estate also available for verification.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|---|--|--------------|--|-------|-----------|---------------|--------|----------|-------|--------|----------|-------|-----|----------|-------|------------------|-----|----------|--------|-----|----------|-------|--------------|--|------|----------|---------------|-----|----------|------|-----|--|---------|-----|----------|--------|----------|
| 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>In sample estate, the nutrient recycling strategy using Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME) was implemented. The detail such as:-</p> <table border="1" data-bbox="1137 831 1928 1129"> <thead> <tr> <th colspan="2">Estate/Field</th> <th>Month</th> <th>POME (Mt)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Gomali Estate</td> <td>PM 13A</td> <td>Jun 2021</td> <td>42.57</td> </tr> <tr> <td>PM 13A</td> <td>Mar 2021</td> <td>62.90</td> </tr> <tr> <td>02B</td> <td>Mar 2021</td> <td>16.40</td> </tr> <tr> <td rowspan="2">Paya Lang Estate</td> <td>98C</td> <td>Jun 2021</td> <td>275.23</td> </tr> <tr> <td>98A</td> <td>Mar 2021</td> <td>19.78</td> </tr> </tbody> </table> <table border="1" data-bbox="1137 1182 1928 1378"> <thead> <tr> <th colspan="2">Estate/Field</th> <th>Date</th> <th>EFB (Mt)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Gomali Estate</td> <td>11B</td> <td>Jun 2021</td> <td>5.52</td> </tr> <tr> <td>11A</td> <td></td> <td>1361.90</td> </tr> <tr> <td>12C</td> <td>May 2021</td> <td>433.41</td> </tr> </tbody> </table> | Estate/Field | | Month | POME (Mt) | Gomali Estate | PM 13A | Jun 2021 | 42.57 | PM 13A | Mar 2021 | 62.90 | 02B | Mar 2021 | 16.40 | Paya Lang Estate | 98C | Jun 2021 | 275.23 | 98A | Mar 2021 | 19.78 | Estate/Field | | Date | EFB (Mt) | Gomali Estate | 11B | Jun 2021 | 5.52 | 11A | | 1361.90 | 12C | May 2021 | 433.41 | Complied |
| Estate/Field | | Month | POME (Mt) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gomali Estate | PM 13A | Jun 2021 | 42.57 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PM 13A | Mar 2021 | 62.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 02B | Mar 2021 | 16.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paya Lang Estate | 98C | Jun 2021 | 275.23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 98A | Mar 2021 | 19.78 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estate/Field | | Date | EFB (Mt) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gomali Estate | 11B | Jun 2021 | 5.52 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 11A | | 1361.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 12C | May 2021 | 433.41 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | Sagil Estate | 20B | Jun 2021 | 90.00 | |
|-------|--|---|-------|------------|---------|----------|
| | | | | May 2021 | 70.37 | |
| | | | | Apr 2021 | 145.79 | |
| | | Paya Lang Estate | PM01B | Jan 2021 | 156.14 | |
| | | | PN21A | April 2021 | 54.93 | |
| | | Tambang Estate | PM97B | June 2021 | 1952.00 | |
| 7.4.4 | Records of fertiliser inputs are maintained. - Minor compliance - | <p>Fertiliser Application were done based on the recommendation provided by IOI Research Centre. The fertilizer recommendation were affectively implemented by the sampled estates. Verified the records for fertiliser application as below:</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Type of Fertilizer: NK Mixture (AC); Scheduled Month: Jan 2021; Hectarage: 1,362 Ha; Total Bags: 7,391. Status: Completed. 2. Type of Fertilizer: All Cosmos Bio-Comp; Scheduled Month: Jan 2021; Hectarage: 52 Ha; Total Bags: 401. Status: Completed. 3. Type of Fertilizer: All Cosmos Bio-Comp; Scheduled Month: Apr 2021; Hectarage: 52 Ha; Total Bags: 401. Status: In Progress. <p><u>Sagil Estate</u></p> <ol style="list-style-type: none"> 1. Field: PR 20B; Type of Fertilizer: Compound 45; Total Bags: 36 Bags; Total Ha: 24 Ha; Status: Completed on 05/07/2021 2. Field: PM 06B; Type of Fertilizer: GML; Total Bags: 22 Bags; Total Ha: 3.00 Ha; Status: Completed on 18/06/2021 | | | | Complied |

| | | <p><u>Paya Lang Estate</u></p> <table border="1" data-bbox="1137 411 1928 608"> <thead> <tr> <th>Type of Fertiliser</th> <th>Amount (MT)</th> </tr> </thead> <tbody> <tr> <td>NK MIXTURE 12.6/24</td> <td>501.95</td> </tr> <tr> <td>Kieserite</td> <td>194</td> </tr> <tr> <td>BORATE 45-46%</td> <td>24.6</td> </tr> </tbody> </table> <p><u>Tambang Estate</u></p> <table border="1" data-bbox="1137 699 1928 895"> <thead> <tr> <th>Type of Fertiliser</th> <th>Amount (MT)</th> </tr> </thead> <tbody> <tr> <td>Kieserite</td> <td>66.3</td> </tr> <tr> <td>ERP 26-28%P205</td> <td>183.9</td> </tr> <tr> <td>SOA</td> <td>0.3</td> </tr> </tbody> </table> | Type of Fertiliser | Amount (MT) | NK MIXTURE 12.6/24 | 501.95 | Kieserite | 194 | BORATE 45-46% | 24.6 | Type of Fertiliser | Amount (MT) | Kieserite | 66.3 | ERP 26-28%P205 | 183.9 | SOA | 0.3 | |
|--|---|--|--------------------|-------------|--------------------|--------|-----------|-----|---------------|------|--------------------|-------------|-----------|------|----------------|-------|-----|-----|--|
| Type of Fertiliser | Amount (MT) | | | | | | | | | | | | | | | | | | |
| NK MIXTURE 12.6/24 | 501.95 | | | | | | | | | | | | | | | | | | |
| Kieserite | 194 | | | | | | | | | | | | | | | | | | |
| BORATE 45-46% | 24.6 | | | | | | | | | | | | | | | | | | |
| Type of Fertiliser | Amount (MT) | | | | | | | | | | | | | | | | | | |
| Kieserite | 66.3 | | | | | | | | | | | | | | | | | | |
| ERP 26-28%P205 | 183.9 | | | | | | | | | | | | | | | | | | |
| SOA | 0.3 | | | | | | | | | | | | | | | | | | |
| Criterion 7.5: Practices minimise and control erosion and degradation of soils. | | | | | | | | | | | | | | | | | | | |
| 7.5.1 | <p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance -</p> | <p>The sampled estates of Gomali Estate, Tambang Estate, Paya Lang Estate and Sagil Estate have established soil maps identifying the soil series available in the estate classified total area and percentage. The estate also has established maps identifying steep terrains in the respective estates available for verification.</p> | Complied | | | | | | | | | | | | | | | | |
| 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. - Minor compliance -</p> | <p>IOI Plantation have implemented a Standard Operating Procedure for Land Preparation for New Planting and Re-Planting (Doc Ref: IOI/SOP/A/05) dated 2007 that states under section 6.5 Hilly to steep ($\leq 25^\circ$ Slope) – No planting/terracing shall be carried out at a very steep terrains ($\geq 25^\circ$ Slope).</p> <p>During the site visit it was verified that slope of more than 25 degrees are avoided in the planting areas due to the Policy of the</p> | Complied | | | | | | | | | | | | | | | | |

| | | | |
|---|--|--|----------|
| | | <p>Company forecasting several issues during the crop recovery on maturity. No replanting has taken place on steep slopes sighted.</p> <p>As per topography map from IOI Research office showed the 13 ha for new planting at Paya Lang Estate was undulating and not 25 degree/ steep slope. This was verified during the site visit.</p> | |
| 7.5.3 | <p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p> | <p>There was no new planting of oil palm on steep terrains in IOI Gomali Certification Unit.</p> <p>As per topography map from IOI Research office showed the 13 ha for new planting at Paya Lang Estate was undulating and not 25 degree/ steep slope. This was verified during the site visit.</p> | Complied |
| <p>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.</p> | | | |
| 7.6.1 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>IOI Plantation Management has established Group Standard Operating Procedures (StOPs) for estate, under Operations Master List dated September 2007 to ensure long term suitability of land for Palm oil cultivation.</p> <p>This manual included planting density, land clearing and preparation, Leguminous cover plant, Manuring, weeding, Pest and disease, and, no planting on steep terrain and others.</p> <p>Soil map was available for all estates as mentioned in indicator 7.5.1. Reference made to the map did not find any marginal or fragile soils within the estate area.</p> | Complied |
| 7.6.2 | <p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.</p> <p>- Minor compliance -</p> | <p>There was no fragile soil in estates audited.</p> | Complied |

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| 7.6.3 | Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance - | Soil Survey in Paya Lang Estate was done on 17/09/2020 by IOI Research Centre, as per the the report, there were no fragile soil in the new planting area. Mostly was Telemong/Akob/Local alluvium series and Batu anam/malacca/Tavy series. | Complied |
| Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly. | | | |
| 7.7.1 | (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance - | Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable. | Not Applicable |
| 7.7.2 | Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: 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). - Minor compliance - | Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable. | Not Applicable |
| 7.7.3 | (C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance - | Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable. | Not Applicable |
| 7.7.4 | (C) A documented water and ground cover management programme is in place. - Critical (Major) compliance - | Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable. | Not Applicable |
| 7.7.5 | (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 | Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable. | 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> | <p>Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable.</p> | 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> | <p>Verification done on the soil maps provided by the sampled estates indicated that there were no peat soil within the estate area. Therefore this indicator is not applicable.</p> | Not Applicable |
| <p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p> | | | |
| 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>IOI Gomali POM have established a Water Management Plan for the year 2021 available for verification. The purpose of the plan is to maintain the quality and availability of the natural water resources. Verified the water management plan and its implementations as below:</p> <ol style="list-style-type: none"> 1. Water usage is monitored on a monthly basis by the mill and the data has been provided under indicator 7.8.4. | Non-compliance |

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| | <p>- Minor compliance -</p> | <p>2. Water for consumption is treated by the mill at the Water treatment Plant. As stated in the JTK License, the mill monitors the water quality on a quarterly basis. Sighted the water sampling results as below:</p> <p>Certificate for Analysis</p> <ul style="list-style-type: none"> - Date of Sampling: 06/12/2020; Reference Number: SL/1220/825; Laboratory: Spectroscience Laboratories Sdn Bhd. The results indicated that all parameters were within the permitted range for Drinking Water Quality. - Date of Sampling: 05/03/2021; Reference Number: SL/1321/173; Laboratory: Spectroscience Laboratories Sdn Bhd. The results indicated that all parameters were within the permitted range for Drinking Water Quality. <p>IOI Gomali Certification Unit estates have established a Water Management Plan for the year 2021 available for verification. The purpose of the plan is to maintain the quality and availability of the natural water resources. Verified the water management plan and its implementations as below:</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Water usage is monitored on a monthly basis by the estate. Previously water used for consumption was treated in the estate using the water source available. As of September 2020, the estate obtains government water supply from Syarikat Bekalan Air Johor (SAJ). 2. Monitoring of incoming and outgoing water course at Sungai Senarut Hilir was done twice a year by the estate management. The recent water sampling was done on 10/03/2021. The | |
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| | | <p>analysis was done by IOI Research Centre and the report results (Report Number: GME/31/03/2021) was available for verification. The results indicated that the incoming water had high Ammoniacal Nitrogen which exceeds the national Water Quality Standards. The management has brought forward this issue to the neighbouring estates management awaiting their respond.</p> <p>3. Riparian zones were maintained along the Sungai Senarut Hilir river. The management have erected signages stating prohibition of chemical and fertiliser application along the riparian zone. Awareness trainings have been conducted for the staffs and workers to ensure the riparian zone is protected.</p> <p><u>Tambang Estate</u></p> <p>1. Water usage is monitored on a monthly basis by the estate. Previously water used for consumption was treated in the estate using the water source available. As of May 2021, the estate obtains government water supply from Syarikat Bekalan Air Johor (SAJ).</p> <p>2. Monitoring of incoming and outgoing water course at Anak Sungai A in Tambang Estate was done twice a year by the estate management. There are 3 sampling point located at the estate as verified in the map provided during the assessment. The recent water sampling was done on 11/03/2021. The analysis was done by IOI Research Centre and the report results (Report Number: TME/15/04/2021) was available for verification. The results indicated that all parameters were well within the permitted range.</p> | |
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| | | <p>3. Riparian zones were maintained along the Anak Sungai A. The management have erected signages stating prohibition of chemical and fertiliser application along the riparian zone. Awareness trainings have been conducted for the staffs and workers to ensure the riparian zone is protected.</p> <p><u>Paya Lang Estate</u></p> <ol style="list-style-type: none"> 1. Water usage is monitored on a monthly basis by the estate. Water is supplied by Gomali Mill Water Treatment Plant for domestic use. Monitoring of WQI is done by the mill on a monthly basis. 2. Monitoring of incoming and outgoing water course at Stream A, Stream B and Stream C at Paya Lang Estate was done twice a year by the estate management. There are 6 sampling point located at the estate as verified in the map provided during the assessment. The recent water sampling was done on 10/03/2021. The analysis was done by IOI Research Centre and the report results (Report Number: PLE/15/04/2021) was available for verification. The results indicated that all parameters were well within the permitted range except for the Ammoniacal N showing readings exceeding the range. The estate has investigated the issue and concluded that the root cause was due to residues from buffalo dung/urine. Hence the estate has established fencing along the stream as the corrective action plan. 3. Riparian zones were maintained along the Stream A, Stream B and Stream C at Paya Lang Estate. The management have erected signages stating prohibition of chemical and fertiliser application along the riparian zone. Awareness trainings have | |
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| | | <p>been conducted for the staffs and workers to ensure the riparian zone is protected.</p> <p><u>Sagil Estate</u></p> <ol style="list-style-type: none"> 1. Water usage is monitored on a monthly basis.. 2. Water for domestic use is treated at the estate Water Treatment Plant (Source; Gunung Ledang Water Catchment) and supplied to the workers quarters. Water Quality Monitoring is done twice a year as per the Water Management Plan. The most recent water sampling was conducted on May 2021 by Lotus Laboratory Services (M) Sdn Bhd indicated all parameters were within the approved specification. 3. The renewal of license to supply water for domestic use has been denied by the authority due to the water sampling results showing non-conforming results. The management have taken necessary steps to obtain renewal of the license as verified during the assessment. Nevertheless, efforts to ensure the continuity of approved water supply as stated in the Water Contingency Plan was not implemented. Therefore, a minor non-conformity was raised. 4. Monitoring of incoming and outgoing water course at the river and natural stream at Sagil Estate was done twice a year by the estate management. There are 9 sampling point located at the estate as verified in the map provided during the assessment. The recent water sampling was done on 20/03/2021. The analysis was done by IOI Research Centre and the report results (Report Number: SGE/20/03/2021) was available for | |
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| | | <p>verification. The results indicated that all parameters were well within the permitted range</p> | |
| <p>7.8.2</p> | <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><u>Gomali POM</u> Visit to the Natural Stream A1 that passes through the estate indicated that there were a well-established buffer zone of approximately 5 metres from the stream bank. The estates has erected red colour poles as a demarcation of the buffer zone boundary. There were signages erected indicating that no activities such as spraying or manuring shall be done within the buffer zone. Verified during the visit that here were no traces of chemical or fertiliser application at the buffer zone area. Interview with the sprayers and manurers indicated that they were aware that they are prohibited from conducting any activities within the buffer zone area.</p> <p><u>Sagil Estate</u> Visit to the Natural Stream that passes through the estate indicated that there were a well-established buffer along the stream bank. There were signages erected indicating that no activities such as spraying or manuring shall be done within the buffer zone. Verified during the visit that here were no traces of chemical or fertiliser application at the buffer zone area. Interview with the sprayers and manurers indicated that they were aware that they are prohibited from conducting any activities within the buffer zone area.</p> <p>Nevertheless, the management of the HCV areas such as riparian zones and steep areas can be further improved by clearly demarcating the area designated for conservation at the site. Therefore an OFI was raised.</p> | <p>OFI</p> |

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| | | <p><u>Paya lang Estate</u></p> <p>In Paya Lang Estate, the analysis of water sampling on stream referred PLE/15/04/2021 dated 15/04/2021. This result covers BOD, COD, Ammonium, Suspended solid, Total Solid, pH Value and Total coliform. The result shown was below reference range requirement.</p> <p><u>Tambang Estate</u></p> <p>In Tambang Estate, there is one small stream flowing across the estate, the water sampling was done periodically. Latest result was on 15/04/2021 (Ref: TBE/15/04/2021). The results showed that all parameters were within the permitted requirements.</p> | |
| <p>7.8.3</p> | <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>Gomali Palm Oil Mill has license for discharge of POME through land application based on the Environmental Quality Act (Act 127) with BOD specification <2500 mg/L, Suspended solids ≤411mg/L, Oil and Grease ≤50 mg/L, Ammoniacal nitrogen <150mg/L, total nitrogen <200 mg/l and pH 5.0 - 9.0. This parameter is tested regularly by in-house lab and accredited lab and analyzed on weekly basis. There are 17 effluent ponds in Gomali Palm Oil Mill and the list of ponds, and their functions were available for verification.</p> <p>The monitoring of the Final Discharge point is done on a monthly basis. Samples are sent to NALCO Industrial Services Sdn Bhd for testing. Sampled the Results as below:</p> <ol style="list-style-type: none"> 1. Sample Number: 9980/21; Report Number: EF/0142/11/21; Date Sampled: 19/05/2021; The results indicated that all readings were well within the limits of discharge. | <p>Complied</p> |

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| | | <p>2. Sample Number: 9913/21; Report Number: EF/0142/09/21; Date Sampled: 14/04/2021; The results indicated that all readings were well within the limits of discharge.</p> | | | | | | | | | | | | | |
|---|---|--|-------|-------------------------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|-----------------|
| <p>7.8.4</p> | <p>Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -</p> | <p>IOI Gomali POM has been monitoring its water usage on daily basis. The water was sourced from the nearby water catchment pond Based on the monthly records, the monthly usage of water in 2021 is as follows:</p> <table border="1" data-bbox="1137 624 1924 1018"> <thead> <tr> <th>Month</th> <th>Water (m³)</th> </tr> </thead> <tbody> <tr> <td>Jan 2021</td> <td>16810</td> </tr> <tr> <td>Feb 2021</td> <td>13830</td> </tr> <tr> <td>Mar 2021</td> <td>13680</td> </tr> <tr> <td>Apr 2021</td> <td>13730</td> </tr> <tr> <td>May 2021</td> <td>15150</td> </tr> </tbody> </table> | Month | Water (m ³) | Jan 2021 | 16810 | Feb 2021 | 13830 | Mar 2021 | 13680 | Apr 2021 | 13730 | May 2021 | 15150 | <p>Complied</p> |
| Month | Water (m ³) | | | | | | | | | | | | | | |
| Jan 2021 | 16810 | | | | | | | | | | | | | | |
| Feb 2021 | 13830 | | | | | | | | | | | | | | |
| Mar 2021 | 13680 | | | | | | | | | | | | | | |
| Apr 2021 | 13730 | | | | | | | | | | | | | | |
| May 2021 | 15150 | | | | | | | | | | | | | | |
| <p>Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised</p> | | | | | | | | | | | | | | | |

| <p>7.9.1</p> | <p>A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented. - Minor compliance -</p> | <p>Plan for improving efficiency of fossil fuel was spelt out in Renewable Energy Plan for Gomali POM. Among the plans established by the operating unit were:</p> <ol style="list-style-type: none"> 1. ensure optimum FFB ramp balance to commence processing - closely monitor the diesel engine running hour 2. optimise the diesel engine only running for start and stoppage of the boiler 3. optimise the biogas engine to supply energy to reduce diesel engine hour 4. timely service of diesel powered tractors and machinery to ensure efficient use of diesel & avoid leakages. 5. regular servicing of turbine for a better efficiency and to minimise running of gen-set. 6. educate employees on fuel saving practices <p>Direct usage of diesel for the mill and estate operations were recorded. The data is compiled for comparison and control for future improvement with aim of gradual reduction of fossil fuel usage.</p> <p>Sighted the sampled monitoring records for diesel and electricity usage for FY 2021 (mill and contractor) as follows:</p> <table border="1" data-bbox="1137 1155 1930 1347"> <thead> <tr> <th>Month</th> <th>Diesel (L)</th> <th>Electricity (kWh)</th> </tr> </thead> <tbody> <tr> <td>Jan 2021</td> <td>20347</td> <td>579602</td> </tr> <tr> <td>Feb 2021</td> <td>15404</td> <td>441560</td> </tr> </tbody> </table> | Month | Diesel (L) | Electricity (kWh) | Jan 2021 | 20347 | 579602 | Feb 2021 | 15404 | 441560 | <p>Complied</p> |
|--------------|---|--|-------|------------|-------------------|----------|-------|--------|----------|-------|--------|-----------------|
| Month | Diesel (L) | Electricity (kWh) | | | | | | | | | | |
| Jan 2021 | 20347 | 579602 | | | | | | | | | | |
| Feb 2021 | 15404 | 441560 | | | | | | | | | | |

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| Mar 2021 | 12986 | 607177 |
| Apr 2021 | 15920 | 413964 |
| May 2021 | 23080 | 694678 |

Sighted the sampled monitoring records for diesel, electricity and water usage for FY 2020 (estate and contractor) as follows:

Gomali Estate

| Month | Diesel | Water | Electricity (kWh) |
|----------|--------|-------|-------------------|
| Jan 2020 | 5273 | 11623 | 9369 |
| Feb 2020 | 6303 | 6728 | 10337 |
| Mar 2020 | 6328 | 9402 | 8546 |
| Apr 2020 | 6664 | 9257 | 8288 |
| May 2020 | 5699 | 6569 | 5875 |
| Jun 2020 | 7667 | 11987 | 6006 |
| Jul 2020 | 7183 | 13077 | 6445 |
| Aug 2020 | 9119 | 7589 | 2727 |

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|--|--|-----------------------|--------|-------|-------------------|
| | | Sept 2020 | 8672 | 15045 | 5078 |
| | | Oct 2020 | 7160 | 10337 | 5858 |
| | | Nov 2020 | 7168 | 9718 | 4679 |
| | | Dec 2020 | 6057 | 9413 | 4909 |
| | | <u>Tambang Estate</u> | | | |
| | | Month | Diesel | Water | Electricity (kWh) |
| | | Jan 2020 | 5548 | 15060 | 20392 |
| | | Feb 2020 | 6233 | 14970 | 19335 |
| | | Mar 2020 | 5674 | 15100 | 21393 |
| | | Apr 2020 | 7403 | 14500 | 21222 |
| | | May 2020 | 7519 | 15010 | 21314 |
| | | Jun 2020 | 8164 | 14800 | 20128 |
| | | Jul 2020 | 7189 | 15200 | 20530 |
| | | Aug 2020 | 7469 | 14920 | 20181 |

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|--|--|-------------------------|--------|-------|-------------------|
| | | Sept 2020 | 8785 | 15005 | 18974 |
| | | Oct 2020 | 6322 | 15380 | 19996 |
| | | Nov 2020 | 5214 | 14900 | 18441 |
| | | Dec 2020 | 5042 | 15867 | 18300 |
| | | <u>Paya Lang Estate</u> | | | |
| | | Month | Diesel | Water | Electricity (kWh) |
| | | Jan 2020 | 5168 | 45002 | 29373 |
| | | Feb 2020 | 5048 | 40648 | 27676 |
| | | Mar 2020 | 4893 | 44748 | 31448 |
| | | Apr 2020 | 5976 | 44690 | 31500 |
| | | May 2020 | 5701 | 37913 | 34023 |
| | | Jun 2020 | 5991 | 42304 | 33287 |
| | | Jul 2020 | 5721 | 43886 | 31659 |
| | | Aug 2020 | 5880 | 46121 | 32572 |

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|--|--|---------------------|--------|-------|-------------------|
| | | Sept 2020 | 6549 | 38467 | 26577 |
| | | Oct 2020 | 5140 | 22865 | 35474 |
| | | Nov 2020 | 4794 | 26467 | 32441 |
| | | Dec 2020 | 5160 | 29322 | 33775 |
| | | <u>Sagil Estate</u> | | | |
| | | Month | Diesel | Water | Electricity (kWh) |
| | | Jan 2020 | 3393 | 4500 | 29133 |
| | | Feb 2020 | 5230 | 4350 | 27151 |
| | | Mar 2020 | 5440 | 4650 | 30924 |
| | | Apr 2020 | 7087 | 4500 | 30221 |
| | | May 2020 | 6968 | 4650 | 30686 |
| | | Jun 2020 | 6106 | 4500 | 29917 |
| | | Jul 2020 | 5482 | 4650 | 30655 |
| | | Aug 2020 | 4613 | 4650 | 30505 |

| | | | | | | |
|---|--|--|------|------|-------|----------|
| | | Sept 2020 | 3603 | 4500 | 28494 | |
| | | Oct 2020 | 3123 | 4650 | 30067 | |
| | | Nov 2020 | 2955 | 4500 | 27504 | |
| | | Dec 2020 | 2954 | 4650 | 27923 | |
| 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>Main sources of GHG emission identified were methane (CH) emission through POME treatment and boiler stack from the mill. Other less significant GHG emissions identified including CO, SO₂ and NO₂ from various sources including fossil fuel, chemical and fertilizer consumptions mainly from estates activities.</p> <p>The emission value is recorded and calculated through the utilisation of RSPO's Palm GHG Calculator ver. 4.</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>The plan for new planting in Paya Lang estate (13 ha) was available to reduce possible emission under environment aspect and impact assessment. As per verification data with IOI Group Energy usage recorded the data of Diesel usage was verified to be accurate (Total 68045.56 Litres). As per GHG in New Development assessment available and total emission for land clearing as per calculation was 52.82 t CO₂e.</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>All polluting activities were assessed through the aspect and impact method and were documented. The activities are inclusive of green gas emissions, chemicals, fertilizer, scheduled waste, solid waste and household waste. Data relating to such activities were collected,</p> | | | | Complied |

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analysed and presented during the environmental meetings held by the mill.

Sampled the Stack Emission Monitoring for the Mill Boiler as below:
Facility: Boiler 2 – Chimney No.2 (Date: 03/02/2021)

| Parameter | Results | Limit Value |
|---|-----------------------|-----------------------|
| Total Particulate Matter (mg/m ³) | 110 | 150 |
| Sum of SO and SO ₃ expressed as NO ₃ (mg/m ³) | 61.1 | 400 |
| Sum of NO and NO ₂ expressed as NO ₂ (mg/m ³) | 22 | 400 |
| Dark Smoke | Ringelmann Chart No.1 | Ringelmann Chart No.1 |

Facility: Boiler 1 – Chimney No.2 (Date: 22/04/2021)

| Parameter | Results | Limit Value |
|---|---------|-------------|
| Total Particulate Matter (mg/m ³) | 15.2 | 150 |

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| | | | | | |
|---|---|--|-----------------------|-----------------------|----------|
| | | Sum of SO and SO ₃ expressed as NO ₃ (mg/m ³) | 3.7 | 400 | |
| | | Sum of NO and NO ₂ expressed as NO ₂ (mg/m ³) | 49 | 400 | |
| | | Dark Smoke | Ringelmann Chart No.0 | Ringelmann Chart No.1 | |
| Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area | | | | | |
| 7.11.1 | (C) Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance - | Based on Guideline on Group's Long Term Replanting Planning [A/016-05/2018, dated 20/6/2018], burning is restricted during replanting. Visit to the sampled estates indicated that there were no traces of burning at replanting areas. Palms were felled, chipped, shredded and used as mulch at the estates. | | | Complied |
| 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>IOI Corporation Berhad have established a IOI Group Fire Management Guidelines; Doc Ref: IOI/G/EV/012; rev No: 0; Issue Date: 08/01/2021 that addresses the Post Fire Analysis Programmes, Fire Prevention and Monitoring and Fire Emergency Response. The Guidelines were available at all estates for verification.</p> <p>Emergency Response Team are made available at each Operating Unit and have trained for fire prevention and control measures with their estate. Fire Drill and Fire Fighting Trainings were conducted at the respective estates to all workers. Verified the training records for all estates available.</p> <p>Gomali Estate:</p> <ul style="list-style-type: none"> - Emergency Respond Team Training & Fire Drill dated 25/05/2020. | | | Complied |

| | | | |
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| 7.11.3 | <p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p> | <p>During external stakeholder meeting that was carried out at each Operating centres (Estate & Mill), all stakeholder including neighbour was briefed on fire prevention and control measures. Besides that, all operating centres also been prepared Emergency Response Plan (Fire in Field/ Peat Areas in Own or Neighbouring Estate)</p> | Complied |
| <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.</p> | | | |
| 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>Paya Lang Estate have replanted 13 Hectares of Oil Palm in 2021 previously planted with Rubber in their estate. The felling of the rubber field started in September 2020 and the completion of Oil Palm planting was done in April 2021.</p> <p>From the Land Use Change (LUC) analysis dated May 2019, they have used historical remote sensing imagery (of land cover) to demonstrate that there has been no conversion of primary forest or any area required to be maintained or enhance HCVs since November 2005. This area was already initiated in 1910 by Dunlop Malayan Estate Limited and first planting with Palm Oil was in 1965.</p> <p>Prior to the replanting of Rubber to Oil Palm, a Land Use Risk Identification Assessment was conducted internally The intent of the risk identification was to identify "low risk" and "risk areas" in conjunction with the interpretation of RSPO P&C 2018 document. The assessment was conducted on 10/01/2020 and concluded that the proposed replanting of Rubber to Oil Palm is categorized as low risk.</p> <p>A HCV Assessment was conducted to determine the presence of sites with high conservation attributes. The assessment was</p> | Complied |

| | | | |
|---------------|--|---|-----------------|
| | | <p>conducted for the whole estate in April 2014 and reviewed in April 2019, which includes the newly planted area. The report states that:</p> <ul style="list-style-type: none"> - There is no any rare, threatened and endangered species that are significant at global, regional or national level found around Paya Lang Estate. - Paya Lang Estate is not located at large-landscape level ecosystems and no any ecosystem mosaic significant at global, regional or national level found. | |
| <p>7.12.2</p> | <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 stakeholder consultation and take into account wider landscape-level considerations.</p> <p>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 -</p> | <p>HCV assessment was conducted by the IOI Group HQ and documented in a report dated Oct 2010. The assessment was done on April 2014 and reviewed in February 2021. The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented in the HCV report. The reports state the HCV Identification, methods of managing and monitoring the identified.</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. The HCV Report was available for verification, latest review was on 13/02/2021. 2. The report states the identified HCV as below: <ul style="list-style-type: none"> ▪ Internal Stream channels into Sg. Muar ▪ Worshipping Areas ▪ Hindu Cemetery <p><u>Tambang Estate</u></p> <ol style="list-style-type: none"> 1. The HCV Report was available for verification, latest review was on 13/02/2021. 2. The reports state the identified HCV as below: <ul style="list-style-type: none"> ▪ Internal Stream – Stream A ▪ External River – Muar River (flowing nearby the estate) ▪ Worshipping Areas (Surau and Temples) | <p>Complied</p> |

| | | | |
|--|--|---|--|
| | | <ul style="list-style-type: none"> ▪ Cemetery <p><u>Paya Lang Estate</u></p> <ol style="list-style-type: none"> 1. The HCV Report was available for verification, latest review was on April 2021. 2. The reports state the identified HCV as below: <ul style="list-style-type: none"> ▪ Internal Stream – Stream A, Stream B & Stream C ▪ Worshipping Areas (Surau and Temples) 3. Paya Lang Estate have replanted 13 Hectares of Oil Palm in 2021 previously planted with Rubber in their estate. The felling of the rubber field started in September 2020 and the completion of Oil Palm planting was done in April 2021. A HCV Assessment was conducted to determine the presence of sites with high conservation attributes. The assessment was conducted for the whole estate in April 2014 and reviewed in April 2019, which includes the newly planted area. The report states that: <ul style="list-style-type: none"> - There is no any rare, threatened and endangered species that are significant at global, regional or national level found around Paya Lang Estate. - Paya Lang Estate is not located at large-landscape level ecosystems and no any ecosystem mosaic significant at global, regional or national level found. <p><u>Sagil Estate</u></p> <ol style="list-style-type: none"> 1. The HCV Report was available for verification, latest review was on April 2021. 2. The report states the identified HCV as below: <ul style="list-style-type: none"> ▪ River and Natural Stream (4.48 Ha) ▪ Steep Area (0.54 Ha) ▪ Ladang Forest Reserve ▪ Worshipping Areas | |
|--|--|---|--|

| | | | |
|--------|---|---|----------------|
| | | <ul style="list-style-type: none"> ▪ Cemetery | |
| 7.12.3 | <i>Indicator is not applicable in Malaysia context</i> | - | 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>HCV and Biodiversity assessment have been conducted and the HCV Reports were available for verification. Based on the identified HCVs, the management have implemented the HCV Management Plan where they have identified the possible threats that could arise at the HCVs and the Management and Monitoring of the areas. Among the observations recorded were possible encroachment or sign of trespassing, wildlife issues or sightings, pollution or erosion issues.</p> <p>Based on the verification of the provided photographs, it was sighted that the signages on prohibition of illegal hunting or fishing, no swimming and chemical application at buffer zone area were erected at the area. All the signages were noted to be well maintained. Buffer zones were demarcated along the rivers and catchment area banks and no indication of chemical or fertilizer application were sighted. Regular monitoring of incoming and outgoing water quality was monitored at rivers that pass through the estates. Slopes declared as steep terrains (>25°) were left abandoned. Regular patrolling by the estates Auxiliary Police were done at HCV areas to monitor on trespassing and RTE species with the patrolling records available for verification.</p> <p>The estates continue to train the workers and staffs on HCV and RTE Species. Verified the training on HCVs and biodiversity awareness records available for the estates.</p> <p>The management of the HCV areas such as riparian zones and steep areas can be further improved by clearly demarcating the area designated for conservation at the site.</p> | OFI |

| | | | |
|--------|--|--|----------|
| 7.12.5 | <p>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.</p> <p>- Minor compliance -</p> | <p>The conversion of 13Ha of Rubber to Oil Palm in Paya Lang Estate does not effect the rights of local communities in HCV areas, HCS forest, peat land or other conservation areas. This was verified through the land statement, HCV Report and Interview with workers and local communities.</p> | Complied |
| 7.12.6 | <p>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.</p> <p>- Minor compliance -</p> | <p>IOI Gomali Certification Unit estates have conducted a Rare, Threatened and Endangered Species (RTE) assessment for their respective estates. The assessment states the mechanism for RTE monitoring and reporting, wildlife monitoring records and awareness on RTE wildlife species. The implementations of the RTE measures are as below:</p> <ol style="list-style-type: none"> 1. <u>RTE Species Training</u> <ul style="list-style-type: none"> ▪ Gomali Estate – 30/04/2021 ▪ Tambang Estate – 26/04/2021 ▪ Paya Lang Estate – 19/05/2021 ▪ Sagil Estate – 30/06/2020 2. Estate’s management have displayed posters on RTE species and briefed all workers on the importance to protect the wildlife. 3. Estates have implemented a Wildlife Monitoring Record book for recording of any sightings of wildlife in the estates. | Complied |
| 7.12.7 | <p>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.</p> <p>- Minor compliance -</p> | <p>In Paya Lang Estate, sighted the RTE action plan for year 2021, as sample verification the latest record of RTE monitoring was available dated Oct 2020 and Sept 2020.</p> <p>Record also available for Tambang Estate, the record for monitoring of RTE was available for June and July 2021, showed no RTE has</p> | Complied |

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| | | | |
|--------|---|--|----------|
| | | been sighted in the estate. Long tail macaque was found on 05/07/2021 in Field PM98A. | |
| 7.12.8 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>Paya Lang Estate have replanted 13 Hectares of Oil Palm in 2021 previously planted with Rubber in their estate. The felling of the rubber field started in September 2020 and the completion of Oil Palm planting was done in April 2021.</p> <p>A HCV Assessment was conducted to determine the presence of sites with high conservation attributes. The assessment was conducted for the whole estate in April 2014 and reviewed in April 2019. Therefore this indicator is not applicable.</p> | Complied |

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2020** for **IOI Gomali POM** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in 2020 for IOI Gomali POM and supply base are as following:

| Emission per product | tCO ₂ e/tProduct |
|----------------------|-----------------------------|
| CPO | 0.57 |
| PKO | 0.57 |

| Extraction | % |
|------------|-------|
| OER | 21.84 |
| KER | 4.83 |

| Production | t/yr |
|--------------|------------|
| FFB Process | 307,090.35 |
| CPO Produced | 79,101.05 |
| PKO Produced | 17,510.01 |

| Land Use | Ha |
|-----------------------------|------------------|
| OP Planted Area | 27,636.00 |
| OP Planted on peat | - |
| Conservation (forested) | 45.10 |
| Conservation (non-forested) | 92.08 |
| Total | 27,773.18 |

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 | 152515 | 0.5 | 21995 | 0.41 | 266.67 | 0 | 17013 | 0.91 |
| CO ₂ Emission from fertilizer | 15112.4 | 0.05 | 1890.52 | 0.03 | 10.06 | 0 | 0 | 0.08 |
| NO ₂ Emission | 10455.4 | 0.03 | 1278.66 | 0.02 | 7.44 | 0 | 11741.5 | 0.05 |
| Fuel Consumption | 2036.7 | 0.01 | 396.25 | 0.01 | 4.31 | 0 | 2437.26 | 0.02 |
| Peat Oxidation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sink | | | | | | | | |
| Crop Sequestration | -138120.42 | -0.45 | -20446.33 | -0.38 | -252.77 | 0 | -158819.52 | -0.83 |
| Conservation Sequestration | -454.85 | -0.00 | 0.00 | 0.00 | 0 | 0 | -454.85 | 0 |
| Total | 41544.21 | 0.14 | 5114.15 | 0.09 | 35.71 | 0 | 46694.06 | 0.23 |

*Note: Includes both estates and smallholders

Summary of Mill Emission and Credit

| | tCO ₂ e | tCO ₂ e/tFFB |
|------------------------------|--------------------|-------------------------|
| Emission | | |
| POME | 7384.67 | 0.02 |
| Fuel Consumption | 1344.86 | 0.00 |
| Grid Electricity Utilization | 7434.55 | 0.00 |
| Credit | | |
| Export of Grid Electricity | -1552.29 | 0.00 |
| Sales of PKS | -6543.53 | -0.02 |
| Sales of EFB | 0.00 | 0.00 |
| Total | 8068.26 | 0.00 |

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 |

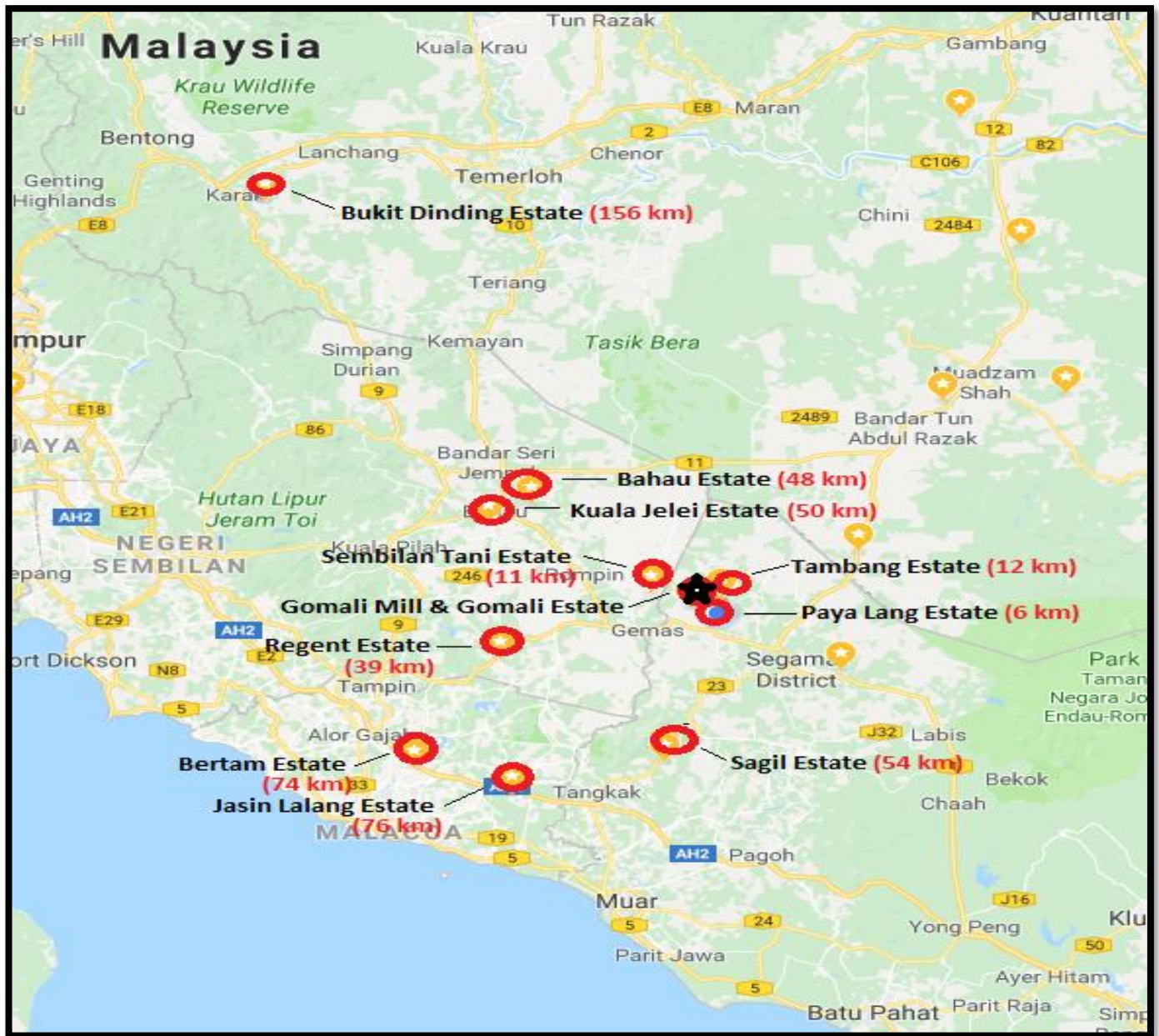
*This mill has no kernel crusher operation.

| 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) (%) | 0 |
| Divert to methane captured (energy generation) (%) | 100 |

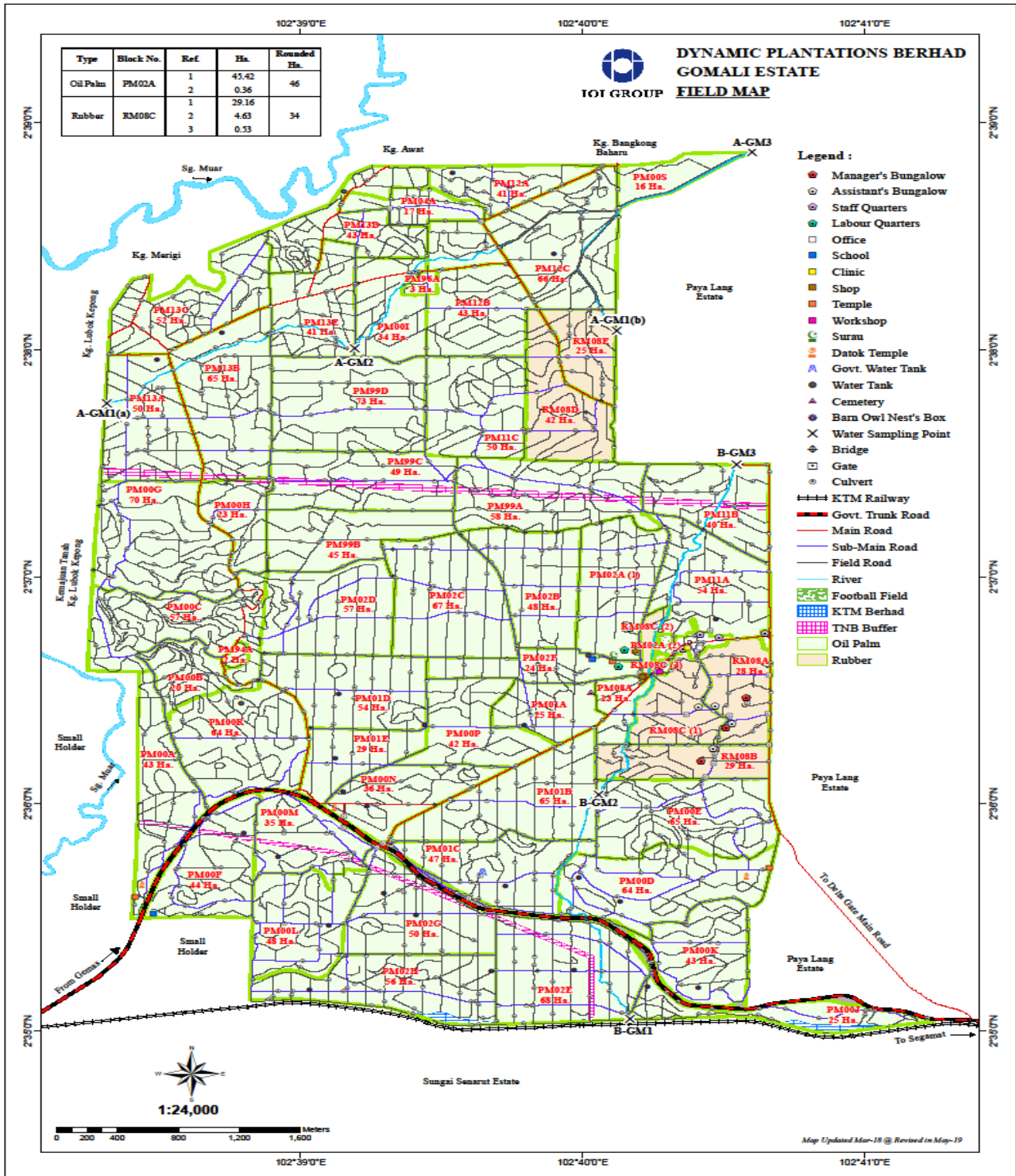
Appendix C: Location Map of Certification Unit and Supply bases

Gomali Palm Oil Mill and Sampled Supply Base Estates



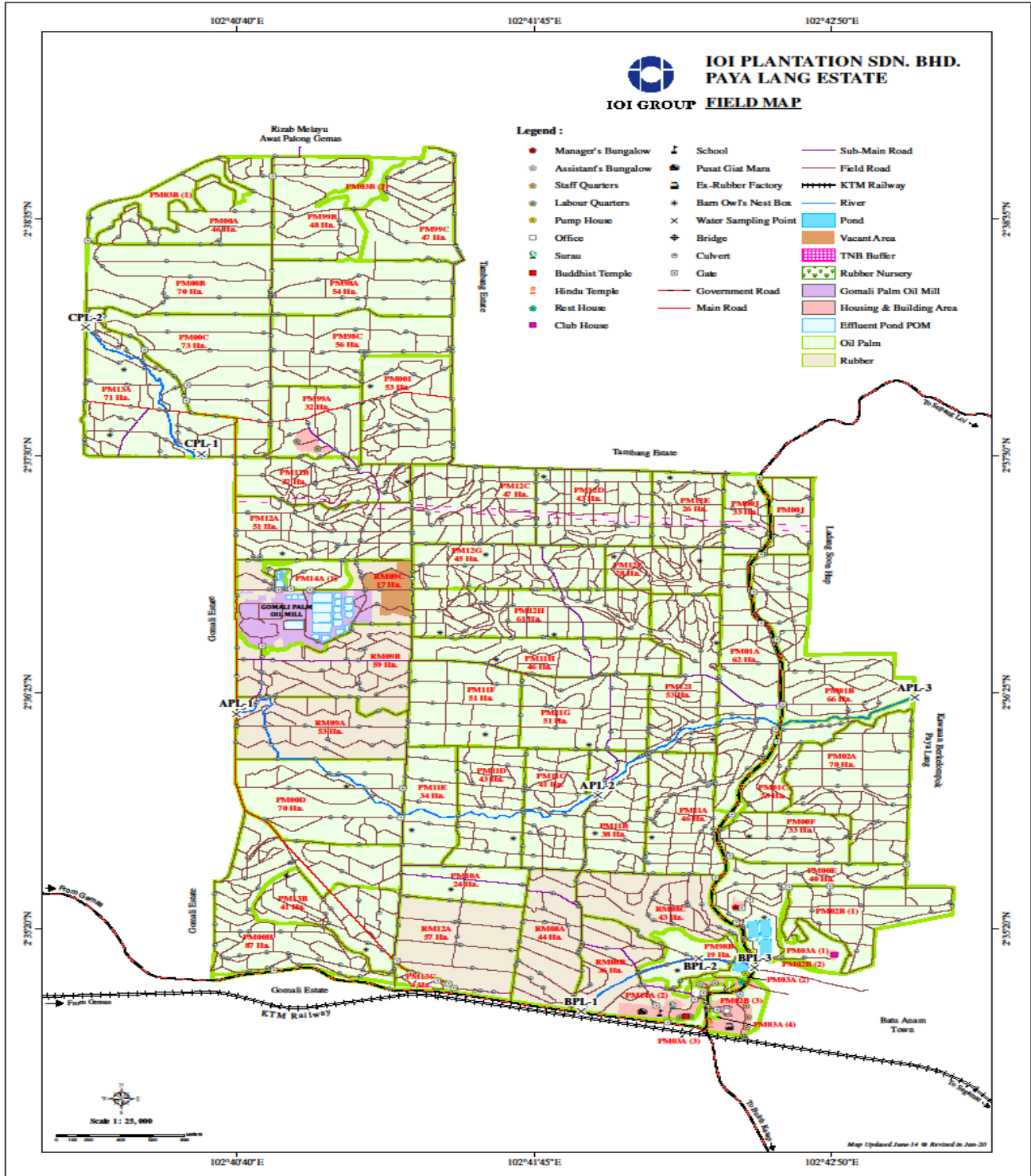
Appendix D: Estate Field Map

Gomali Estate



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Paya Lang Estate

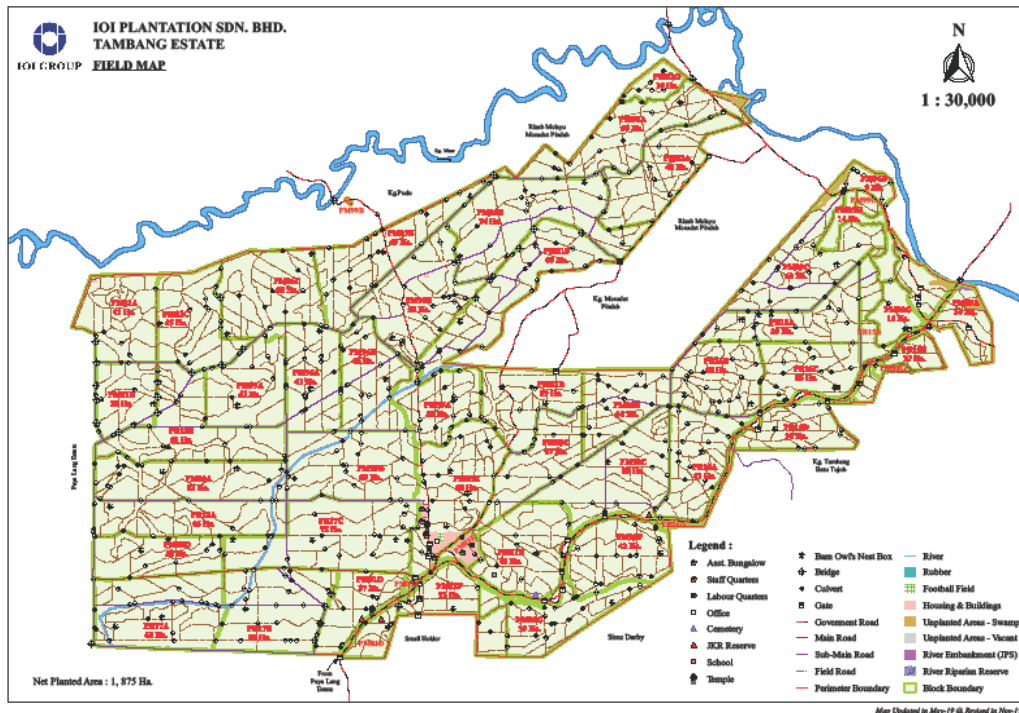


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Sagil Estate



Tambang Estate



Appendix E: List of Smallholder Registered and sampled

Not Applicable

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 |