



**SIRIM QAS INTERNATIONAL SDN. BHD.**  
 Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri,  
 Section 2, 40700 Shah Alam, Selangor, Malaysia.

**File Ref. : EI03590001**

**RSPO PUBLIC SUMMARY REPORT**

**CLIENT : IOI CORPORATION BHD. – BUKIT LEELAU CERTIFICATION UNIT**

**PARENT COMPANY : IOI CORPORATION BERHAD**

**RSPO MEMBERSHIP No.: 2-0002-04-000-00**

**LOCATION OF THE CERTIFICATION UNIT (MILL AND THE SUPPLY BASE):**  
 (In the case of multisite certification, list additional sites in attachments) :

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
Bukit Leelau	Bukit Leelau Palm Oil Mill	03°18'00.0" N	103°08'24.0" E	KM 75 Kuantan-Segamat Highway, 26700 Muadzam Shah, Pahang.
	Bukit Leelau Estate	03°18'00.0" N	103°07'48.0" E	
	Detas Estate	03°33'00.0" N	103°03'00.0" E	KM 49 Kuantan-Segamat Highway, 26330 Gambang, Pahang.
	Merchong Estate	03°01'12.0" N	103°12'00.0" E	KM 23 Jalan Bukit Ibam-Rompin, 26700 Muadzam Shah, Pahang.
	Mekassar Estate	02°59'24.0" N	103°10'12.0" E	KM 24 Jalan Bukit Ibam-Rompin, 26700 Muadzam Shah, Pahang.
	Leepang A Estate	03°00'36.1" N	103°01'48.0" E	KM 68 Kuantan-Segamat Highway, 26330 Gambang, Pahang.
	Laukin A Estate	03°01'26.1" N	103°02'33.0" E	KM 72 Kuantan-Segamat Highway, 26700 Muadzam Shah, Pahang.

**MAP :** See Attachment 1

**AUDIT DATE :** 20-25 September 2021

**DURATION :** 28 auditor days

**TYPE OF AUDIT :**  Annual Surveillance Audit No. 1

Recertification Audit

**STANDARD:** MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

**SCOPE OF CERTIFICATION:** Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved Supply Chain Model

**VALIDITY OF RSPO CERTIFICATE :** 19/11/2020 to 18/11/2025

**The following attachments form part of this report:**

Non-conformity Report(s)

List of additional site(s)

**Report by Audit Team Leader**

**Acknowledgement by Client's Representative**

Name : **ROZAIMEE BIN AB RAHMAN**

Name : **RAVI TONY**

Signature :

Signature :

Date : **29/12/2021**

Date : **31/12/2021**

## RSPO PUBLIC SUMMARY REPORT

### SUMMARY OF AUDITS

<b>Annual Surveillance Audit 4</b>			
On-site audit date	: 26 to 30/08/2019 & 28/11/2019	No. of auditor days:	21
Audit team	Selvasingam T Kandiah (TLA), Mohd Zulfakar bin Kamaruzaman (A), Rahayu binti Zulkifli (A), Dzulfqar bin Azmi (A) & Suzalina binti Kamaralarifin (A),		
No. of major NCR	: 4	Indicator: 4.1.2 (Recurrent Minor), 5.1.1, 6.12.3 & D.4.2 (Supply Chain)	Closing date: 29/11/2019
No. of minor NCR	: 0	Indicator: -	
Indicate by ticking the stakeholders interviewed during the on-site audit	Employees / Workers org.	Settlers	Villagers / Local communities
	/	/	/
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies
	/	/	/
Indigenous ppl	Contractors	Others (Please specify)	
	/	/	Mill Canteen Operator
Supply base sampled	Bukit Leelau Estate, Detas Estate, Laukin A Estate, Leepang A Estate		
Changes since the last audit	It has been noted that there were changes in the personnel holding management positions of the company in Aug 2019 i.e. Plantation Controller retired, Estates Manager replacement.		
Justification of audit planning	Total allocation of auditor days for Bukit Leelau CU were: 21.0 auditor days Mill = 5 days (4 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems). Estates = 4 days each for the four estates (Bukit Leelau, Detas, Laukin A & Leepang A) for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.		
Name of peer reviewer	NA		
Report approved by	Kamini Sooriamoorthy	Approval date : 05/12/2019	

<b>Recertification Audit</b>			
On-site audit date	: 28 – 30/09/2020 & 01 – 02/10/2020	No. of auditor days:	23 Auditor Days
Audit team	Dzulfqar Azmi (LA), Mohd Ab Raouf Asis, Mohd Zulfakar Kamaruzaman, Rozaimiee Ab Rahman, Selvasingam T Kandiah.		
No. of major NCR	: 2	Indicator: 4.1.1, 6.7.3	Closing date: 18/12/2020
No. of minor NCR	: Nil	Indicator: Nil	
Indicate by ticking the stakeholders interviewed during the on-site audit	Employees / Workers organizations	Settlers	Villagers / Local communities
	/	/	/
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies
	/	/	/
Indigenous people	Contractors	Others (Please specify)	
	/	/	
Supply base sampled	Merchong Estate, Mekassar Estate, Laukin A Estate, Leepang A Estate.		
Changes since the last audit	Yes, changes of Planted Areas (Ha) and HCV Areas / Conservation Areas (Ha). The details in the "RSPO SUMMARY OF INFORMATION" refer Table 1 and Section 3.1 of the report.		
Justification of audit planning	Total allocation of auditor days for Bukit Leelau CU were: 23.0 auditor days Mill = 3 days (2 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems). Estates = 20 days for four estates for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.		
Name of peer reviewer	Dzolkhifli Omar		
Report approved by	Kamini M. Sooriamoorthy	Approval date: 13/01/2021	

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<b>Surveillance 1 Audit</b>				
On-site audit date	: 20-25/09/2021	No. of auditor days:	28 Auditor Days	
Audit team	: Dzulfihar Azmi, Mohd Ab Raouf Asis, Mohd Zulfakar Kamaruzaman, Rozaimiee Ab Rahman, Rahayu Zulkifli.			
No. of major NCR	: 6	Indicator: 7.7.5, 7.8.2, 3.4.3, 6.2.4, 6.6.1, 2.1.1	Closing date: 24/12/2021	
No. of minor NCR	: 3	Indicator: 7.7.2, 3.4.2, 3.3.2		
Indicate by ticking the stakeholders interviewed during the on-site audit	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
	/		/	
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
	Indigenous people	Contractors	Others (Please specify)	
	/	/		
Supply base sampled	: Bukit Leelau POM and 100% supply base i.e. Merchong Estate, Mekassar Estate, Leepang A Estate, Laukin A Estate, Detas Estate, Bukit Leelau Estate			
Changes since the last audit	: Detas Estate 1) Total planted increase 4ha replanting oil palm due to the returning off the encroached area by Felda Lepar Hilir (4.25ha). Balance 0.25ha adjusted to roads. 2) Increase 0.2ha of river area due to GIS remapping. Merchong Estate 1) Increase of 18.10ha total area, resulting from the remapping done by the GIS Department. The latest declared area is consistent with the estate land title area i.e. 1,952.50ha.			
Justification of audit planning	: 100% sampling covering all estates, as the respond to the external complaint received and recorded by RSPO through the RSPO Case Tracker RSPO/2020/19/IR.			
Name of peer reviewer	: NA			
Report approved by	: Kamini M. Sooriamoorthy	Approval date:	29/12/2021	

# RSPO PUBLIC SUMMARY REPORT

## SUMMARY OF INFORMATION

### TABLE 1

	RA-2020	ASA 1	ASA 2	ASA 3	ASA 4
<b>Projection Period</b>	September 2020 – August 2021	September 2021 – August 2022			
<b>Certified FFB Processed (MT)</b>	232,240.00	249,828.00			
<b>Production of Certified CPO (MT)</b>	54,810.43	54,810.43			
<b>Production of Certified PK (MT)</b>	10,563.59	10,563.59			
<b>Certified Areas (Ha)</b>	11,489.17	**11,507.27			
<b>Planted Areas (Ha)</b>	9,726.00	**9,730.00			
<b>Production Areas (Ha)</b>	9,247.00	9,542.00			
<b>HCV Areas / Conservation Areas (Ha)</b>	*29.43	29.43			
<b>REMARKS</b>	<p><b>RA-2020:</b> *6.77 Ha due to GIS adjustment and mapping</p> <p><b>ASA1-2021:</b> **Updates in certified &amp; planted area due to the changes in Detas &amp; Merchong Estate reported area.</p> <p><b>Detas Estate</b> Total planted increase 4ha replanting oil palm due to the returning off the encroached area by Felda Lepar Hilir i.e. 4.25ha. Balance 0.25ha adjusted to roads. Increase 0.2ha of river area due to GIS remapping.</p> <p><b>Merchong Estate</b> Increase of 18.10ha total area, resulting from the remapping done by the GIS Department. The latest declared area is consistent with the estate land title area i.e. 1,952.50ha.</p>				

### TABLE 2

	PO	PK
<b>Last years certified volume (MT)</b>	54,810.43	10,563.59
<b>Last years actual certified sold (MT)</b>	39,712.23	6,942.12
<b>Last years actual sold under other schemes (MT)</b>	-	-
<b>Last years sold conventional (MT)</b>	-	-
<b>Last year actual sold CSPO credits (where applicable)</b>	-	-
<b>New year certified volume (MT)</b>	54,810.43	10,563.59

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### 1.0 AUDIT PROCESS

#### 1.1 Certification Body

SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & OHSAS 18001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 3 October 2019 (accredited since 2014).

#### 1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Rozaimée Ab. Rahman	Lead Auditor Environment, Safety, TPB, GHG	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation. He is a qualified Lead Auditor for RSPO P&C and MSPO.
Dzulfiqar Azmi	Auditor / Safety & GAP	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He has experience in auditing since 2018. He is trained as an RSPO Lead Auditor.
Mohd Zulfakar Kamaruzaman	Auditor Supply Chain, Social & HCV	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Mohd Ab Raouf Asis	Auditor / Social	Obtained qualification in B.Sc. (Hons) Management Technology Majoring Production and Operation from UTHM in 2007. He has been in the plantation industry for 7 years assisting Estate Manager managing palm oil estates. He has been trained as RSPO as well as MSPO auditor.
Rahayu binti Zulkifli	Auditor / Social	Graduated with LLB (Hons), a practising lawyer, Head of Legal Dept. for several companies before working with an environmental NGO in 2003 and joined the RSPO in 2014. A freelance expert in social aspect of the RSPO since 2016 and a qualified auditor for RSPO P&C.

#### 1.3 Audit methodology

The audit covered Bukit Leelau palm oil mill and all supply bases;Merchong Estate, Mekassar Estate, Leepang A Estate, Laukin Estate, Detas Estate, & Bukit Leelau Estate. The audit included an on-site audit to the estates, mill, line sites, amenities and facilities to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

#### 1.4 Stakeholder Consultation

In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below:

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Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	<p>One of the worker brother's raised issues of unpaid overtime, unsuitable housing for the workers, and alleged abuse by the previous assistant manager of one of the estates. He acknowledged that the conditions of the house have improved. This was confirmed by his brother and other workers present. We had observed that the house flooring has been replaced with linoleum, has a new coat of paint and comfortable to live in. The abusive assistant manager has also left the estate and was no longer working there. It was noted that on the issue of alleged unpaid overtime, the workers could not provide evidence of the extra hours worked.</p> <p>Workers at Detas, Bt Leelau, Merchong, Leepang, Laukin &amp; Mekassar estate have no complaints about their recruitment and working conditions. They confirmed they receive equal treatment. However, some toilets cannot be flushed. Local workers interviewed do not have any complaints about their recruitment and working conditions. They confirmed they receive equal treatment. They informed that toilets in their houses cannot be flushed.</p> <p>Indian workers at Bukit Leelau &amp; Leepang Estate have stated that they were informed by their agents that they were told by the agent in their home country that they would be doing light work only in Malaysia e.g., watering, weeding, and manuring nurseries. They were not given time to read their agreements. No copy was given by the agent, and they were unaware of their terms and conditions of employment before reaching Malaysia.</p> <p>Indian and Nepali workers at Merchong Estate informed that they were told by their agent in their home countries that they would be paid a higher salary that what they are being paid now. They were not given time to read their agreements. No copy was given by the agent, and they were unaware of their terms and conditions of employment before reaching Malaysia.</p>
2) Settlers	NA
3) Villagers / Local communities (including women representatives, displaced communities)	Interviewed local communities' representative from Kampung Kampung Kundang, Kampung Runchang, Kg Melogo. They are actually indigenous people. So far, no issue has been highlighted. TokBatin has a good relationship with the estate management and aware of complaint channeled was available at CU.
4) Suppliers	NA
5) Contract workers	No contract works at the CU.
6) Local & national NGOs	NA
7) Government agencies / Statutory bodies	NA
8) Independent growers / Smallholders	NA
9) Indigenous people	Interviewed local communities' representative from Kampung Kampung Kundang, Kampung Runchang, Kg Melogo. They are indigenous people in the CU. So far, no issue has been highlighted. TokBatin has a good relationship with the estate management and aware of complaint channeled was available at CU.
10) Contractor	Transporter appointed (for CPO only) are Sasaran Perentas Sdn Bhd and Teo Tuan Kwee Sdn Bhd at the POM. Interviewed related to understanding on payment and no child labour has been conducted during audit. No issue from contractor to CU and them understand related the company policy and RSPO requirements.
11) Previous land owner (if any)	No issue with previous landowner, hence, not applicable
12) Others (please specify)	NA

1.5 Audit plan : Refer to Attachment 2

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- 1.6 Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit.

### 2.0 SCOPE OF CERTIFICATION AUDIT

#### 2.1 Description of the certification unit

The Bukit Leelau Certification Unit is one of the business unit under the IOI Corporation Berhad. The CU consists of Bukit Leelau Oil Mill, Bukit Leelau Estate, Detas Estate, Merchong Estate, Mekassar Estate, Leepang A Estate and Laukin A Estate. Bukit Leelau Oil Mill, Bukit Leelau Estate, Detas Estate, Mekassar Estate, Leepang A Estate and Laukin A Estate are the subsidiaries of Perusahaan Mekassar (M) Sdn.Bhd. while Merchong Estate is the subsidiary of Syarikat Pukin Ladang Kelapa Sawit Sdn.Bhd. Syarikat Pukin Ladang Kelapa Sawit Sdn. Bhd. and Perusahaan Mekassar (M) Sdn. Bhd. are the subsidiaries of IOI Corporation Berhad. The registration of RSPO Supply Chain in the RSPO PalmTrace for traceability of sustainable crude palm oil is under the name of Perusahaan Mekassar (M) Sdn. Bhd. The Bukit Leelau Oil Mill has a processing capacity of 40 metric tonnes of fresh fruit bunches (FFB) per hour. Bukit Leelau CU all estates have been fully developed before the year of 2005.

#### 2.2 Description of the Supply Base (including the planting profile)

The FFB is sourced from company owned estates in the Bukit Leelau CU, IOI Sister Estates and Certified Outsider Estates. The details of the FFB actual and projected contribution from each source to the mill are shown in the following tables:

**Table 1: Actual FFB production by the supply base for the reporting period  
(September 2020 – August 2021)**

Estates	FFB Production		Certifying CB
	Tonnes	Percentage (%)	
Bukit Leelau Estate	28,144.50	15.88	SIRIM
Detas Estate	44,263.43	24.97	SIRIM
Merchong Estate	36,736.10	20.73	SIRIM
Mekassar Estate	22,104.25	12.47	SIRIM
Leepang A Estate	24,180.18	13.64	SIRIM
Laukin A Estate	17,744.32	10.01	SIRIM
<b>IOI Sister Estate</b>			
Shahzan 1 Estate	1,011.10	0.57	INTERTEK
Shahzan 2 Estate	1,221.26	0.69	INTERTEK
Pukin Estate	1,212.79	0.68	INTERTEK
<b>Certified outsider crop</b>			
Sungai Jernih Estate	215.47	0.12	SIRIM
Bebar Estate	400.72	0.23	SIRIM
<b>Total</b>	<b>177,234.12</b>	<b>100</b>	<b>-</b>



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**Table 2: Projected FFB production by supply base for the reporting period  
(September 2021 – August 2022)**

Estates	FFB Contribution	
	Tonnes	Percentage (%)
Bukit Leelau Estate	37,300	14.93
Detas Estate	56,268	22.52
Merchong Estate	52,160	20.88
Mekassar Estate	31,530	12.62
Leepang A Estate	48,400	19.37
Laukin A Estate	24,170	9.67
<b>Grand Total</b>	<b>249,828</b>	<b>100</b>

**Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period  
(September 2020 – August 2021)**

RSPO Supply Chain Model : Identity Preserved	Total (MT)
FFB Received	177,234.12
FFB Processed	177,234.12
CPO Production	43,404.57
PK Production	7,701.99
CPO delivered as RSPO certified	39,712.23
CPO delivered under other schemes (MT)	-
CPO delivered as non-RSPO certified	-
PK delivered as RSPO certified	6,942.12
PK delivered under other schemes (MT)	-
PK delivered as non-RSPO certified	-
Credits traded through Books and Claim	-

**Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period  
September 2021 – August 2022**

RSPO Supply Chain Model : Identity Preserved	Total (MT)
FFB Received	249,828.00
FFB Processed	249,828.00
CPO Production	54,810.43
PK Production	10,563.59

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**Table 5 Planted and certified area of the CU**

Estate	Planted (ha)	Certified (ha)
Bukit Leelau Estate	1946	2096
Detas Estate	2125	2225.78
Merchong Estate	1797	1952.50
Mekassar Estate	1126	1209.39
Leepang A Estate	1829	2403.70
Laukin A Estate	907	1619.90
<b>TOTAL</b>	<b>9730</b>	<b>11507.27</b>

**Table 6: Planting profile for Bukit Leelau Estate**

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
1998	1 <sup>st</sup> Cycle	Mature	95	4.53
1994	2 <sup>nd</sup> Cycle	Mature	239	11.41
2015	2 <sup>nd</sup> Cycle	Mature	302	14.41
2016	2 <sup>nd</sup> Cycle	Mature	404	19.27
2017	2 <sup>nd</sup> Cycle	Mature	430	20.52
PM18A – PM18G	2 <sup>nd</sup> Cycle	Mature	295	14.07
PR18B	2 <sup>nd</sup> Cycle	Immature	181	8.64
<b>TOTAL</b>	-	-	<b>1946</b>	<b>92.84</b>

**Table 7: Planting profile for Detas Estate**

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2009	2 <sup>nd</sup> cycle	Mature	100	4.49
2010	2 <sup>nd</sup> cycle	Mature	172	7.73
2011	2 <sup>nd</sup> cycle	Mature	350	15.72
2012	2 <sup>nd</sup> cycle	Mature	155	6.96
2013	2 <sup>nd</sup> cycle	Mature	244	10.96
2014	2 <sup>nd</sup> cycle	Mature	466	20.94
2015	2 <sup>nd</sup> cycle	Mature	359	16.13
2016	2 <sup>nd</sup> cycle	Mature	272	12.22
2018	2 <sup>nd</sup> cycle	Immature	3	0.13
2020	1 <sup>st</sup> cycle	Immature	4	0.18
<b>TOTAL</b>	-	-	<b>2125</b>	<b>95.46</b>

**Table 8: Planting profile for Merchong Estate**

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
PM03	2 <sup>nd</sup> cycle	Mature	191	9.78
PM04	2 <sup>nd</sup> cycle	Mature	291	14.90
PM05	2 <sup>nd</sup> cycle	Mature	139	7.12
PM06	2 <sup>nd</sup> cycle	Mature	367	18.80
PM07	2 <sup>nd</sup> cycle	Mature	264	13.52
PM08	2 <sup>nd</sup> cycle	Mature	145	7.43
PM010	2 <sup>nd</sup> cycle	Mature	400	20.49
<b>TOTAL</b>	-	-	<b>1797</b>	<b>92.04</b>

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**Table 9: Planting profile for Mekassar Estate**

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2004	1 <sup>st</sup> cycle	Mature	263	21.75
2005	1 <sup>st</sup> cycle	Mature	285	23.57
2006	1 <sup>st</sup> cycle	Mature	200	16.54
2008	1 <sup>st</sup> cycle	Mature	101	8.35
2009	1 <sup>st</sup> cycle	Mature	277	22.90
<b>TOTAL</b>	-	-	<b>1126</b>	<b>93.11</b>

**Table 10: Planting profile for Leepang A Estate**

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2001	1 <sup>st</sup> cycle	Mature	435	18.10
2002	1 <sup>st</sup> cycle	Mature	1394	57.99
<b>TOTAL</b>	-	-	<b>1829</b>	<b>76.09</b>

**Table 11: Planting profile for Laukin A Estate**

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2002	1 <sup>st</sup> Generation	Mature	907	55.99%
<b>TOTAL</b>	-	-	<b>907</b>	<b>55.99%</b>

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### 2.3 Organizational Information/Contact Person(s)

The details of the contact person are as shown below:

Name	:	William Siow Kar Dat
Position	:	Senior Manager, Sustainability
Address	:	IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia.
Phone no.	:	+603-89478888
Fax no.	:	+603-89478888
Email	:	william.siow@ioigroup.com

### 3.0 AUDIT FINDINGS

#### 3.1 Changes to certified products in accordance to the production of the previous year

##### Detas Estate

Total planted increase 4ha replanting oil palm due to the returning off the encroached area by Felda Lepar Hilir (4.25ha). Balance 0.25ha adjusted to roads. Increase 0.2ha of river area due to GIS remapping.

##### Merchong Estate

Increase of 18.10ha total area, resulting from the remapping done by the GIS Department. The latest declared area is consistent with the estate land title area i.e. 1,952.50ha.

#### 3.2 Progress and changes in time bound plan (Refer to Attachment 6 for the time bound plan)

- i. Have all the estates under the parent company been certified?  Yes  No

If no, comments on the organization's compliance with the RSPO partial certification rules :

IOI Corporation Berhad is in progress to certify 5 CU's from 2020 to 2021 as verified through Time Bound Plan dated 30/06/2021

- ii. Are there any changes to the organization's time bound plan?  Yes  No

If yes, comment in terms of acceptance or non acceptance on the changes in the time-bound plan?

- iii. Are there associated smallholders (including scheme smallholders) in the CU Yes  No

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification? Yes  No

If no, please state reasons Not applicable.

There is no associated smallholder supplying FFB to the CU.

- iv. Any new acquisition which has replaced primary forests or HCV areas  Yes  No

#### 3.3 Other changes (e.g. organizational structure, new contact person, addresses, etc.)

No changes, all remains the same.

- 3.4 Status of previous non-conformities \*  Closed  Not closed\*

- 3.5 Complaint received from stakeholder (if any) – None received for this audit.

## RSPO PUBLIC SUMMARY REPORT

### 4.0 DETAILS OF NON-CONFORMITY REPORT

4.1 For P&C (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s)  
(details refer to Attachment 4)                      List : 6                      7.7.5,7.8.2, 3.4.3, 6.2.4, 6.6.1, 2.1.1

Total no. of major NCR(s)  
(details refer to Attachment 4)                      List : 3                      7.7.2, 3.4.2, 3.3.2

4.2 For SC (Details checklist refer to Attachment 5) : NA

Total no. of major NCR(s)  
(details refer to Attachment 4)                      List : NA                      NA

### 5.0 AUDIT CONCLUSION

The audit team concludes that the organization has / ~~has not~~\* established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

### 6.0 RECOMMENDATION

No NCR recorded. Recommended to continue certification.

Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.

*Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .*

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

Recommended to continue certification.

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)..... have not been satisfactorily closed out within 60 days of the audit. Recommended for suspension of the certificate.

*Note: Major NCRs which are not addressed within a further 60 days shall result in the certificate being withdrawn.*

**7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.**

Audit Team Leader : **ROZAIMEE BIN AB RAHMAN**

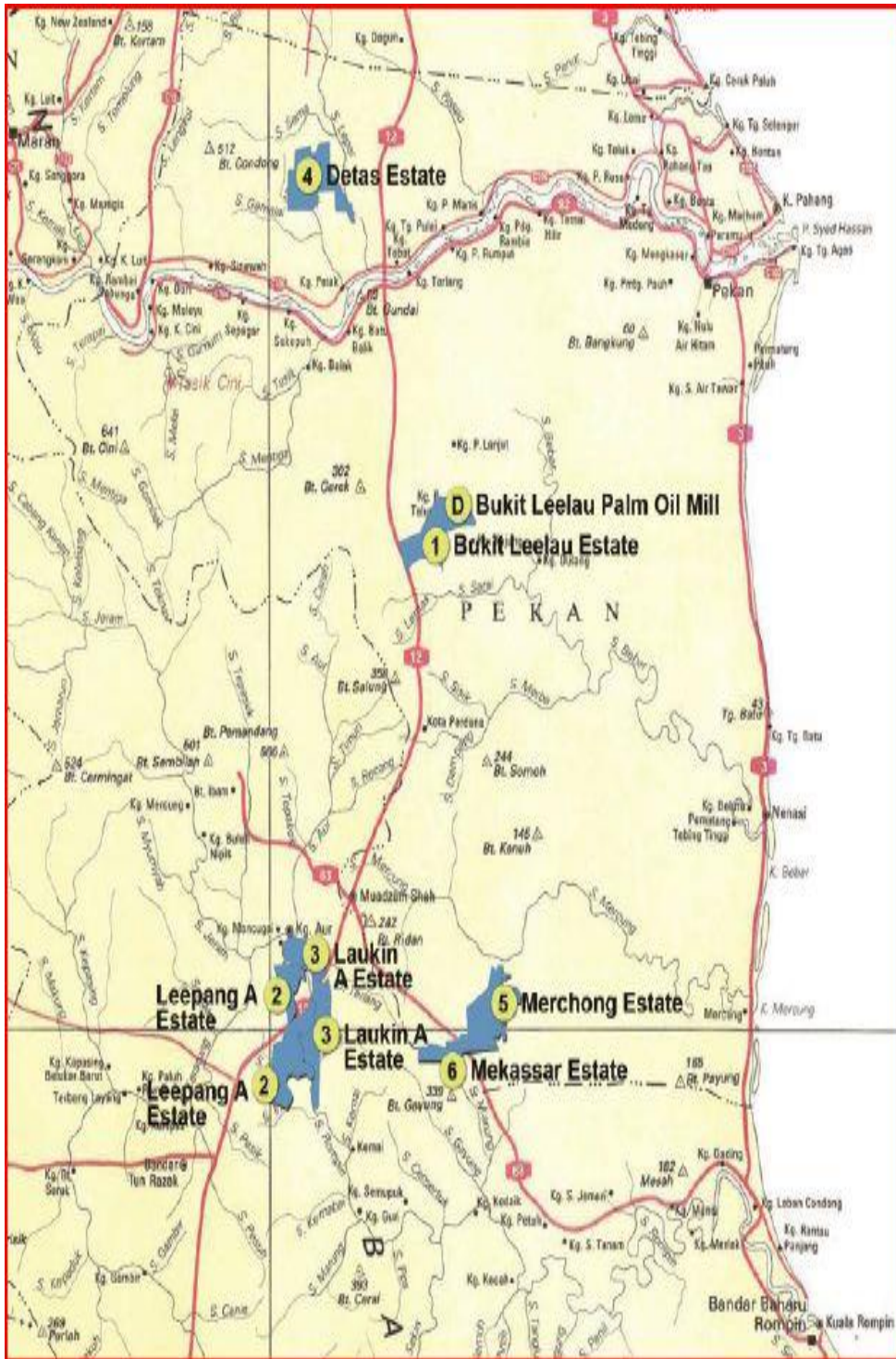
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(Name)



\_\_\_\_\_  
(Signature)

**24/12/2021**

\_\_\_\_\_  
(Date)



**AUDIT PLAN**

**1. Type of Audit**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Stage 1 Audit         | <input type="checkbox"/> Stage 2 Audit | <input checked="" type="checkbox"/> Surveillance Audit |
| <input type="checkbox"/> Recertification Audit | <input type="checkbox"/> Special Audit | <input type="checkbox"/> Transfer Audit                |

**2. Audit objectives**

- To review certification scheme documented information
- To verify client readiness to proceed for Stage 2 Audit by gaining a sufficient understanding of the client's certification system and site operations in the context of the standard or other normative document
- To evaluate the implementation, including effectiveness, of the client's certification system
- To evaluate the continued compliance of the client's certification system to the requirements of the standard and ability of the certification system to ensure client meets applicable statutory, regulatory and contractual requirements, where applicable
- To confirm the continued conformity and effectiveness of the certification system as a whole, and its continued relevance and applicability for the scope of certification
- To evaluate the implementation, including effectiveness, of the client's certification system due to transfer of certification from previous CB
- To verify adequacy and effectiveness implementation of corrections and corrective actions to close NCR arising from the findings of previous audit
- Others (please specify):
  - To evaluate **Bukit Leelau CU** continued conformance against the RSPO Principles & Criteria Malaysian National Interpretation (MYNI) and RSPO Supply Chain Requirements.
  - To make appropriate recommendations based on the assessment findings.

**3. Date of audit :** 20-25/09/2021

**4. Site of audit :**

- Bukit Leelau CU
- Bukit Leelau POM
- Merchong Estate
- Mekassar Estate
- Leepang A Estate
- Laukin A Estate
- Detas Estate
- Bukit Leelau Estate

**5. Scope of certification:**  
Production of sustainable crude palm oil and palm kernel using the **Identity Preserve** supply chain model

**6. Audit criteria**

- a) RSPO P&C MYNI:2019
- b) RSPO Certification Systems, 2020
- c) Company's audit criteria including Company's Manual/Procedures
- d) Client's documentation

**7. Audit team & role**

- a) Audit Team Leader : Rozaimée Ab Rahman (RAR) – Mill Best Practices, safety, environment, GHG
- b) Auditor : Mohd Ab Raouf Asis (MAR) - Social  
Dzulfiqar Azmi (DA) – GAP, Safety, Environment, TBP  
Mohd Zulfakar Kamaruzaman (MZK) – SC, Social & HCV  
Rahayu Zulkifli (RZ) – Social & HCV
- c) Trainee auditor/ ~~Observer~~ :  
~~Technical Expert/ Translator/~~  
~~Interpreter etc.~~

*(If there is any objection to the proposed audit team, the client is required to inform the Audit Team Leader/ Head of Section in writing with reason(s) for the objection)*

**8. Methodology of audit**

Site audits including observation of practices, interviews with interested parties (all categories of contractors, employees, nearby population, etc.), documentation evaluation and evaluation of records.

**9. Confidentiality requirements**

The members of the audit team from SIRIM QAS International Sdn. Bhd. undertake not to disclose any confidential information obtained during the audit including information contained in the final report to any third party, without the express approval of the client unless required by law.

- 10. Working language : English and Bahasa Melayu

**11. Reporting**

- i) Language : English
- ii) Format : Verbal and written
- iii) Expected date of issue : In accordance with RSPO P&C System Document
- iv) Distribution List : Softcopy of final report issued to the client and hardcopy maintained in the client file.  
A public summary of the report will be submitted to RSPO through the Palm Trace System for license renewal.

**12. Facilities and assistance required:**

- i) Room for discussion
- ii) Relevant document and record
- iii) Personnel protective equipment if required
- iv) Photocopy facilities

**13. Audit Findings**

Audit findings shall be classified as major and/or minor. Major non-conformities shall be addressed within 90 days or else the certificate shall be suspended. If the major non-conformities are still not addressed within another 90 days, the certificate shall be terminated.

If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.

For minor non conformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major non-conformities if the corrective actions are not satisfactory implemented in the next audit. Recurring major non-conformities on the same



## RSPO PUBLIC SUMMARY REPORT

indicator in successive surveillance audits shall result in the immediate suspension of the RSPO P & C certification shall be recommended.

The documents for review are needed preferably prior to the conduct of audit. For any records needed but not made available latest during the conduct of audit, an NCR will be raised in accordance with the clause reviewed.

**14. Details of audit plan** : As follows

**DETAILS OF AUDIT PLAN**

**Monday (20/09/2021)**

<b>Time</b>	<b>Activities / areas to be visited</b>	<b>Auditee</b>		
8.30am	Opening Meeting at <b>Detas Estate</b> – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader.			
9.00am	Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Logistics discussion to the sites to be visited.	Management Representative		
9.20am	To assign each audit team members – site and the P&C requirements			
	<b>All auditors</b>			
	<table border="1"> <tr> <td> <p><b>Coverage of assessment: P1, P2, P3, P6, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ HCV</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Best Practice</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p> </td> <td> <p><b>Coverage of assessment: P1, P2, P4, P5, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p> </td> </tr> </table>	<p><b>Coverage of assessment: P1, P2, P3, P6, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ HCV</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Best Practice</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p>	<p><b>Coverage of assessment: P1, P2, P4, P5, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p>	
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13.00pm	<b>LUNCH BREAK &amp; ZUHUR PRAYER</b>	All		
14.00pm	Overview of current activities at CU & Continue assessment at <b>Detas Estate</b>	Guide(s) for each auditor		
17.00 - 17.30pm	Audit team discussion / End of Day 1 audit	All		

**Day 2: Tuesday (21/09/2021)**

<b>Time</b>	<b>Activities / areas to be visited</b>	<b>Auditee</b>		
8.30am	Logistics discussion to the sites to be visited at <b>Merchong Estate</b>	Respective Scheme Manager		
8.30am	All Auditor	Guide(s) for each auditor		
	<table border="1"> <tr> <td> <p><b>Coverage of assessment: P1, P2, P3, P6, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ HCV</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Practice</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p> </td> <td> <p><b>Coverage of assessment: P1, P2, P4, P5, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ HCV</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p> </td> </tr> </table>	<p><b>Coverage of assessment: P1, P2, P3, P6, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ HCV</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Practice</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p>	<p><b>Coverage of assessment: P1, P2, P4, P5, P7:</b></p> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ HCV</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul> <p>Other area identified during the assessment</p>	Guide(s) for each auditor
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13.00pm	<b>LUNCH BREAK &amp; ZOHOR PRAYER</b>	All		
14.00pm	Overview of current activities at CU & Continue assessment at <b>Merchong Estate</b>	Guide(s) for each auditor		
		Guide(s) for each auditor		
17.00 - 18.00pm	Audit team discussion / End of Day 2 audit	All		

**RSPO PUBLIC SUMMARY AUDIT REPORT**

**Day 3:Wednesday (22/09/2021)**

<b>Time</b>	<b>Activities / areas to be visited</b>	<b>Auditee</b>		
8.30am	Logistics discussion to the sites to be visited at <b>Mekassar Estate</b>	Respective Scheme Manager		
8.30am	All auditor	Guide(s) for each auditor		
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13.00pm	<b>LUNCH BREAK &amp; ZOHOR PRAYER</b>	All		
14.00pm	continue at <b>Mekassar Estate</b>	Guide(s) for each auditor		
		Guide(s) for each auditor		
17.00 - 18.00pm	Audit team discussion / End of Day 3 audit	All		

**RSPO PUBLIC SUMMARY AUDIT REPORT**

**Day 4: Thursday (23/09/2021)**

<b>Time</b>	<b>Activities / areas to be visited</b>	<b>Auditee</b>		
8.30am	Logistics discussion to the sites to be visited at <b>Bukit Leelau Estate</b>	Respective Scheme Manager		
8.30am	All Auditor	Guide(s) for each auditor		
	<table border="1"> <tr> <td> <b>Coverage of assessment: P1, P2, P3, P6, P7:</b> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ HCV</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Practice</li> <li>▪ Continuous improvement</li> </ul>                     Other area identified during the assessment                 </td> <td> <b>Coverage of assessment: P1, P2, P4, P5, P7:</b> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ HCV</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul>                     Other area identified during the assessment                 </td> </tr> </table>	<b>Coverage of assessment: P1, P2, P3, P6, P7:</b> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ HCV</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Practice</li> <li>▪ Continuous improvement</li> </ul> Other area identified during the assessment	<b>Coverage of assessment: P1, P2, P4, P5, P7:</b> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ HCV</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul> Other area identified during the assessment	Guide(s) for each auditor
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13.00pm	<b>LUNCH BREAK &amp; ZOHOR PRAYER</b>	All		
14.00pm	continue at <b>Bukit Leelau Estate</b>	Guide(s) for each auditor		
		Guide(s) for each auditor		
17.00 - 18.00pm	Audit team discussion / End of Day 4 audit	All		

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**Day 5: Friday (24/09/2021)**

<b>Time</b>	<b>Activities / areas to be visited</b>		<b>Auditee</b>
8.30am	Logistics discussion to the sites to be visited at Leepang Estate & BLPOM		Respective Scheme Manager
8.30am	<b>MAR, DA, RZ at Leepang Estate</b>	<b>RAR &amp; MZK at BLPOM</b>	Guide(s) for each auditor
	<b>Coverage of assessment: P1, P2, P3,P4,P5, P6, P7:</b> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings &amp; RACP issues</li> <li>▪ Laws and regulations</li> <li>▪ Waste management including disposal site</li> <li>▪ Aspects/impacts of mill management</li> <li>▪ Safety &amp; Health practice – witness activities at site</li> <li>▪ Hazard identification and Risk Management</li> <li>▪ Chemical management</li> <li>▪ Chemical/ fertilizer store, workshop</li> <li>▪ Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area &amp; etc)</li> <li>▪ Controlled/open burning</li> <li>▪ Pollution mitigating plans</li> <li>▪ River system and Water bodies</li> <li>▪ Management and disposal of waste including pesticides containers</li> <li>▪ HCV</li> <li>▪ Training and skill development programs</li> <li>▪ Good Agriculture Practice</li> <li>▪ Continuous improvement</li> </ul> Other area identified during the assessment	<b>Coverage of assessment: P1, P2, P3, P4, P5,P6, P7:</b> <ul style="list-style-type: none"> <li>▪ Follow up from previous assessment findings</li> <li>▪ Laws and regulations</li> <li>▪ Consultation with relevant government agencies</li> <li>▪ Local communities and stakeholders</li> <li>▪ Local sustainable development</li> <li>▪ Support smallholder inclusion</li> <li>▪ Workers Issues</li> <li>▪ Line site inspection</li> <li>▪ Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.</li> <li>▪ Land titles user rights</li> <li>▪ Interview with Union representatives</li> <li>▪ Interview with gender committee, worker representative, contractors, supplier, etc</li> <li>▪ Workers Issues</li> <li>▪ HCV</li> <li>▪ Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop &amp; etc)</li> <li>▪ Continuous improvement</li> </ul> Other area identified during the assessment	Guide(s) for each auditor
13.00pm	<b>LUNCH BREAK &amp; JUMAAT PRAYER</b>		All
14.00pm	continue at <b>Leepang Estate &amp; BLPOM</b>		Guide(s) for each auditor
			Guide(s) for each auditor
17.00 - 18.00pm	Audit team discussion / End of Day 5 audit		All

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**Attachment 3**

**RSPO P&C AUDIT CHECKLIST AND FINDINGS  
(MYNI 2019 FOR RSPO P&C 2018)**

**Principle 1: Behave ethically and transparently**

Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	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: <a href="http://www.ioigroup.com">http://www.ioigroup.com</a> .
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	Information provided in both English and Bahasa Malaysia and accessible to all stakeholders in IOI complex. More information can be access through <a href="https://www.ioigroup.com/Content/S/S_Define">https://www.ioigroup.com/Content/S/S_Define</a>
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	The Bukit Leelau CU have identified personnel responsible for complaints. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. Among the records reviewed were correspondences with the authorities, local communities and employees. The latest communications sighted in these records were the "Borang Aduan" requesting repairs of the employee's houses. The procedure for responding to any communication has been outlined in "The Flow Chart" and displayed at the notice boards in the mill/estates office and muster grounds.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	Consultation and communication procedure is available and documented under Standard Operating Procedure on Sustainability – Grievance Procedure is applicable to employees, stakeholders, public, etc. Consultation and communication procedure for Bukit Leelau CU is outlined in 'Stakeholder Request Procedure', 'Grievances Reporting Flow Chart' and 'Grievance Procedure For Land Owner Issues'. The Procedures are communicated to all levels of employees via common notice boards at the work places and workers' housing quarters.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	Stakeholder lists for all the units under Bukit Leelau CU were all available and updated.

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Clause	Indicators	Comply Yes/No	Findings
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.	YES	A policy entitled 'Code of Business Conduct & Ethics' dated in August 2018 is available and verified. Among others, this Policy calls for respect for fair conduct of business and prohibition against bribery. This Policy is displayed on notice within the estate and mill premises. Assessment on the level of understanding was carried out at the end of the trainings to ensure effectiveness of these training on the workers.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	The system in place to monitor compliance and implementation of the Policy and overall business conducts include Audit finance done by internal from HQ Corporate Internal Audit and External by Binder Dijker and Otte Co. Furthermore, Internal audit by Sustainability Team and Safety and Health Team also conducted in frequency of once in a year.

**Principle 2: Operate legally and respect rights**

Implement legal requirements as the basic principles of operation in any jurisdiction.

Clause	Indicators	Comply Yes/No	Findings										
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 applicable legal requirements.	NO	<p>Generally, the CU has complied with applicable legal requirements except for the following: It was discovered during the audit that the Visit Passes (Temporary Employment) of several actively employed workers within the Bukit Leelau Certification Unit have expired. This contravenes the requirements of the Immigration Act 1959/63 and the requirement for Special Passes as contained in the FAQs issued by the Foreign Workers Division, Immigration Department of Malaysia as of 10 July 2020. The sampled workers were employed in Bukit Leelau CU and did not possess either of the following documents:</p> <p>a. A valid Visit Pass (Temporary Employment) as per the requirements of Section 55B of the Immigration Act 1959/63; or</p> <p>b. A Special Pass under Regulation 14(3) of the Malaysian Immigration Regulations, also contained in the FAQs issued by the Foreign Workers Division, Immigration Department of Malaysia as of 10 July 2020 to cater for the Covid-19 Movement Control Order.</p> <p>The objective evidence was as follows:</p> <table border="1" data-bbox="1077 1217 2033 1345"> <thead> <tr> <th>Estate</th> <th>Workers' passport number</th> <th>Expiry of Visit Pass (Temporary Employment)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Merchong</td> <td>BN0493636</td> <td>9 June 2021</td> </tr> <tr> <td>BN0452427</td> <td>9 June 2021</td> </tr> <tr> <td>BM0784120</td> <td>12 June 2021</td> </tr> </tbody> </table>	Estate	Workers' passport number	Expiry of Visit Pass (Temporary Employment)	Merchong	BN0493636	9 June 2021	BN0452427	9 June 2021	BM0784120	12 June 2021
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Clause	Indicators	Comply Yes/No	Findings																																							
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2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	YES	The Certification Unit assessed continued to use their established Legal Requirement Register. The document last reviewed on 21/04/2021 by Head office IOI Legal Department. Changes to the law and regulation are monitored by the Sustainability Team. Various sources were referred in obtaining information updates of legal requirements. This includes on subscribed to Lexis-Nexis Advance Malaysia, news release thorough printed and online newspaper, law change tracked by book publisher (MDC Book Publications), Federal Government Gazatte, circulars from relevant associations i.e. MPOA, MPOB, MAPA, SOCSO, EPF, DOE, DOSH, etc.																																								
2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	YES	Available. Confirmed during the onsite audit.																																								
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	A list of contracted parties was maintained in the list of stakeholders dated 1/1/2021 updated as at 1/4/21. The list of stakeholders was verified in each operating business visited.																																							
2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant	YES	It was evident that agreements with third parties contain clauses on meeting applicable requirements. Evidence of legal due diligence carried out includes getting the vendors to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption.																																								

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Clause	Indicators	Comply Yes/No	Findings
	workers, service providers and labour contractors, is available.		
	2.2.3 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.	YES	All contracts signed with contractors contain a clause on compliance with employment laws, which would include laws related to employment of children and young persons. Based on records available, interviews conducted, and observations made during the audit, there was no evidence of any young persons employed within Bukit Leelau CU.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> <li>• Information on geo-location of FFB origins.</li> <li>• Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder</li> <li>• One or more supporting documents for claims</li> <li>• Valid MPOB license</li> </ul>	YES	Fresh Fruit Bunches are supplied from IOI Plantation Berhad owned estates which are certified to RSPO (Detas, Bukit Leelau, Merchong, Mekassar, Laukin A and Leepang) and Diversion from Outsider Certified RSPO which is Boustead Sungai Jernih Estate and Bebar Estate. Bukit Leelau POM also is an Identity Preserved Mill.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Fresh Fruit Bunches are supplied from IOI Plantation Berhad owned estates which are certified to RSPO (Detas, Bukit Leelau, Merchong, Mekassar, Laukin A and Leepang) and Diversion from Outsider Certified RSPO which is Boustead Sungai Jernih Estate and Bebar Estate. Bukit Leelau POM also is an Identity Preserved Mill. Thus, there is no indirectly Sourced FFB used.

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**Principle 3: Optimise productivity, efficiency, positive impacts and resilience**

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	3.1.1 (C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	As per all IOI Corporation Berhad, Bukit Leelau CU continued to have documented business plans with projections until the financial year 2026/2027. At the estates, the budget provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO compliance, etc. Attention was given to crop projection, cost of production, cost per ton and per hectare indicators to monitor the performance of each operating unit. The cost of production was reviewed and compared against expenditure each year with projections in place for future years.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	Bukit Leelau CU had a Long-Range Replanting Program up to 2029/2030. The program was reviewed annually.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	The management review meeting for Bukit Leelau CU conducted separately by the operating unit. It was carried out between July to Sept 2021. Management is transparent to address continuous suitability, adequacy and effectiveness of the requirements for effective implementation of RSPO.
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.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	YES	The continuous improvement plan was available dated 01/07/2021. Based on the CIP, it covers social, environment, safety and technology sampling on Financial year 2020/21.
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	YES	Auditor has verified all the data in metric template was accurate as per reported.
3.3 Operating procedures are appropriately	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	Bukit Leelau CU adopted the following documented manuals and documents as their standard operating procedures: <ol style="list-style-type: none"> <li>1. Group Standard Operating Procedures (StOP) Oct 2018</li> <li>2. Safe Operating Procedure (SaOP) dated 06/01/2020</li> </ol>

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Clause	Indicators	Comply Yes/No	Findings																												
documented, consistently implemented and monitored.			3. Group Environmental Impact Assessment and Management Action Plans (GEIA) 4. IOI Group Policy Documents. 5. Oil Palm Agricultural Policy (OPAP) July 2005																												
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	NO	<p>There are several mechanisms used to check on consistent implementation of procedures. One of the regular mechanisms used by Bukit Leelau CU are internal audits conducted by Sustainability Team, plantation controller periodical visit, mill controller periodical visit and company director visit.</p> <p>The IOI Group's Home Hygiene and Cleanliness Procedures prohibits against modifying or altering water pipe connections without permission from the management and storing diesel/petrol at the house. Despite training given on the SOP, random checks carried out by the Health Assistants, and displaying the SOP at the line site, the following were observed:</p> <ul style="list-style-type: none"> <li>- At Detas Estate, water pipe behind house No. C1 had modified the water pipe connections without management's approval.</li> <li>- At Leepang A Estate, petrol was found kept in a jerry can inside a worker's bedroom in house No. C2.</li> </ul> <p>As per memorandum dated 7 Feb 2020 from Manager Human Resources, instructions were given to all Operating Centres to reimburse RM365 to newly arrived Nepali workers for medical check-up and immigration security clearance costs in their first month salary, However, the following Nepali workers at Merchong Estate received their reimbursements several months later. Details are as follows:</p> <table border="1" data-bbox="1167 1075 1942 1332"> <thead> <tr> <th>Estate</th> <th>Workers' passport number</th> <th>Arrival</th> <th>Actual reimbursement</th> </tr> </thead> <tbody> <tr> <td rowspan="8">Merchong</td> <td>09941767</td> <td>28 Jan 2020</td> <td>May 2020</td> </tr> <tr> <td>11785535</td> <td>7 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>08175550</td> <td>28 Jan 2020</td> <td>May 2020</td> </tr> <tr> <td>11795651</td> <td>25 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>07906026</td> <td>25 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>11659748</td> <td>25 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>06192634</td> <td>17 Jan 2020</td> <td>May 2020</td> </tr> <tr> <td>11299726</td> <td>28 Jan 2020</td> <td>May 2020</td> </tr> </tbody> </table>	Estate	Workers' passport number	Arrival	Actual reimbursement	Merchong	09941767	28 Jan 2020	May 2020	11785535	7 Feb 2020	May 2020	08175550	28 Jan 2020	May 2020	11795651	25 Feb 2020	May 2020	07906026	25 Feb 2020	May 2020	11659748	25 Feb 2020	May 2020	06192634	17 Jan 2020	May 2020	11299726	28 Jan 2020
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Clause	Indicators	Comply Yes/No	Findings												
			<table border="1" data-bbox="1169 323 1944 403"> <tr> <td data-bbox="1169 323 1312 352"></td> <td data-bbox="1312 323 1518 352">10627306</td> <td data-bbox="1518 323 1693 352">25 Feb 2020</td> <td data-bbox="1693 323 1944 352">May 2020</td> </tr> <tr> <td data-bbox="1169 352 1312 381"></td> <td data-bbox="1312 352 1518 381">11659787</td> <td data-bbox="1518 352 1693 381">25 Feb 2020</td> <td data-bbox="1693 352 1944 381">May 2020</td> </tr> <tr> <td data-bbox="1169 381 1312 403"></td> <td data-bbox="1312 381 1518 403">05852604</td> <td data-bbox="1518 381 1693 403">17 Jan 2020</td> <td data-bbox="1693 381 1944 403">May 2020</td> </tr> </table> <p data-bbox="1077 435 2033 515">Failure to ensure compliance with instruction given during meeting dated 2 April 2021 between Laukin A Estate management and Kedai Runcit Zainal to apply for permit to store and supply LPG.</p> <p data-bbox="1077 547 1854 571">Therefore, a <b>Minor Non-Compliance was issued under RZ 04 of 2021</b>.</p>		10627306	25 Feb 2020	May 2020		11659787	25 Feb 2020	May 2020		05852604	17 Jan 2020	May 2020
	10627306	25 Feb 2020	May 2020												
	11659787	25 Feb 2020	May 2020												
	05852604	17 Jan 2020	May 2020												
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	<p data-bbox="1077 603 2033 651">Monitoring from mill management related to operation has been carried out by daily basis such:</p> <ul data-bbox="1122 659 1339 746" style="list-style-type: none"> <li>• Used oil record</li> <li>• Mill quality</li> <li>• Final discharge</li> </ul> <p data-bbox="1077 746 2033 938">All estates visited continued to maintain records of monitoring and any actions taken. Among the records sighted were: Program sheets, Field cost books, Audits by Sustainability Officers, Harvesting Interval records, Rat baiting records, Fertiliser application records, Monthly Progressive Reports, scheduled wastes records, PPE Checklist etc. Visits to monitor implementation was made and reports produced by Plantation Director @ CEO, General Manager, Senior Manager and Agronomist. And also visit by Sustainability Team regarding implementation of RSPO and MSPO.</p>												
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	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/outgrower scheme, is documented.	Yes	<p data-bbox="1077 946 1227 970">Detas Estate</p> <p data-bbox="1077 970 2033 1082">Social impact assessment has been established for the year 2020-2025. It prepared by Sustainability Team under Sustainability, Safety, Health and Environment Department, Peninsular Malaysia. It was reviewed in September 2021. It was done based on SIA practitioners such as:</p> <ol data-bbox="1077 1082 1680 1273" style="list-style-type: none"> <li>1. Screening and scoping</li> <li>2. Baseline study</li> <li>3. Impact assessment &amp; evaluation of significance</li> <li>4. Identification of mitigation measures</li> <li>5. SIA report preparation</li> <li>6. SIA report review</li> <li>7. Decision making</li> </ol> <p data-bbox="1077 1273 2033 1326">The SIA has identified neighboring communities such as Ladang Felra Hilir 5, Ladang Lembaga Kemajuan Pertanian Pahang Pulau Manis, Ladang Wideka Jaya (Felra</p>												

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Clause	Indicators	Comply Yes/No	Findings
regularly updated in ongoing operations.			<p>Berhad Pahang Tenggara), Ladang RTKK JKK Orang Asli Kampung Mencupu, smallholders (KK Chong, Ladang Jambu, Kg Menchupu – indigenous peoples.</p> <p>Merchong Estate Social impact assessment has been established for the year 2020-2025. It prepared by Sustainability Team under Sustainability, Safety, Health and Environment Department, Peninsular Malaysia. It was reviewed on September 2021. It was done based on SIA practitioners such as:</p> <ol style="list-style-type: none"> <li>1. Screening and scoping</li> <li>2. Baseline study</li> <li>3. Impact assessment &amp; evaluation of significance</li> <li>4. Identification of mitigation measures</li> <li>5. SIA report preparation</li> <li>6. SIA report review</li> <li>7. Decision making</li> </ol> <p>During site visit was confirmed no new planting at Bukit Leelau CU based on site verification and field information. Environmental Aspect &amp; impact Assessment has established and reviewed on 30/07/2021 to identified activities in all estates &amp; mill operation. Among of waste &amp; pollutants that has been identified at CU such as:</p> <ul style="list-style-type: none"> <li>• Spent hydraulic oil</li> <li>• Spent contaminated rags, oil filter, and oil containers</li> <li>• Oil and grease</li> <li>• Domestic waste</li> <li>• Used PPE</li> <li>• Spent batteries</li> <li>• Scrap metal</li> <li>• Clinical waste</li> </ul>
	3.4.2 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.	NO	Bukit Leelau CU has established its environmental aspects / impacts register associated with their activities. Environmental aspect and impact (EAI) which covers from upstream activities such as FFB reception until downstream processes was sighted during assessment. Established for May 2016 to May 2021. Latest reviewed at Bukit Leelau POM on May 2021. Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which associated with air emission,

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Clause	Indicators	Comply Yes/No	Findings
			<p>palm oil mill effluent (POME) discharge and land contamination which related to managing the schedule waste and general waste.</p> <p>Environmental impact assessment for estates has been updated on July 2021. The impacts assessments were conducted to cover all estate operation such as upkeep immature &amp; mature areas, harvesting, FFB collection, maintenance and repairs at workshop, scrap iron area, tractor washing bay, SW store, chemical store, fertilizer store, WTP, line site and office, transportation of fertilizer and spraying chemicals, etc. the development of the EIA has been carried out through various method such as:</p> <ul style="list-style-type: none"> <li>• Consultation with estate management</li> <li>• Estate site visits</li> <li>• Consultation with stakeholder and government agencies</li> </ul> <p>The reviews done had involved respective Managers, Assistants and Sustainability Team with involvement of internal/external stakeholders such as from Govt. agencies, neighboring estates, local villagers, suppliers and contractors. So far, no issues related to environmental has been highlighted during stakeholders meeting.</p> <p>The environmental management plan for the CU has been discussed during stakeholder meeting conducted on Sept 2021 through email &amp; whatsapp group. Environmental management plan has been reviewed on 30/07/2021. There were no significant changes or impacts from estate activities to nearby stakeholder. It was confirmed through interview with JKKKK Kg Mencepu (Tok Batin).</p> <p>At Detas, the social management plan has been reviewed in September 2021. Issue identified was Housing repairs need attention i.e taik burung dan taik kelawar, tong MIDO menyebabkan bau busuk di kawasan perumahan, air di kawasan perumahan dibuka terlalu awal di waktu pagi menyebabkan pekerja tidak sempat menadah air sourced from JCC meeting dated in Feb 2021.</p> <p>At Merchong Estate and Mekassar, the social management plan has been reviewed in September 2021. Some issues identified were:</p> <ol style="list-style-type: none"> <li>1. Payment on overtime not paid and not sufficient. Based on the action taken, manager asked the clerk to re check and payment on overtime has been made to the relevant workers. The issue resolved before April 2021.</li> <li>2. Workers quarters cleanliness.</li> </ol> <p>At Bukit Leelau Estate &amp; POM environmental management plan has been discussed during stakeholder meeting conducted in Sept 2021 through email, feedback letter &amp; whatsapp</p>

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Clause	Indicators	Comply Yes/No	Findings
			<p>group. Environmental management plan has been reviewed on 30/07/2021. There were no significant changes or impacts from estate activities to nearby stakeholder. It was confirmed through interview with Chairman JKKK Kg RPS Runchang (Tok Batin- Kg RPS Runchang) and indigenous people – from Kg Melugu. Social management plan reviewed in September 2021. The meetings include the External and Internal stakeholder consultations, Joint Consultative Committee (JCC) meetings, Women and Empowerment Committee (WEC) meetings, canteen/shopkeeper meeting, etc.</p> <p>Revised Social Impact Assessments for the Mill and each Estate within the Bukit Leelau CU have been carried out and SIA Reports produced. Each unit within the Bukit Leelau CU has its own Revised Social Impact Assessment (SIA). Records of stakeholder meetings were all documented, reviewed and verified during the audit. Each SIA was conducted through participatory method involving all relevant affected parties and stakeholders. The following were observed during the audit:</p> <p>BL POM</p> <p>The document entitled ‘Social Impact Assessment 2020 – 2025’ was prepared in consultation with external and internal stakeholders. This was evidenced by internal stakeholder meeting minutes dated 24/7/2019, and external stakeholder meeting minutes dated 8/8/2019. Internal stakeholders comprise of management team, representatives of female employees, foreman, lab supervisor, driver, canteen operator. Additionally, worker representatives from the various nationalities (Myanmar, Indonesia, India and Malaysia) were also consulted. External stakeholders who attended the consultation session were SOCSO, PERKESO, District Health Clinic Runchang, Mill canteen operator, Balai Polis Paloh Hinai, Department of Environment, contractors, suppliers, and neighbouring estates. During recertification audit, the SIA was reviewed (August 2020). The social management plan and mitigation plan resulted as per the indicator 3.4.3. The SIA reviewed with consultation with external and internal stakeholders. Stakeholder meeting conducted via stakeholder interview form by emailing the form to relevant stakeholders.</p> <p>However, there were evidence that the social impact assessment monitoring plans were not developed with participation of affected stakeholders, as follows:</p> <ol style="list-style-type: none"> <li>1. Detas Estate - SIA action plans reviewed in September 2021 not included on encroachment by Felda Lepar Hilir 5 and prices at sundry shop (including the price differences between estate and outside shop).</li> <li>2. Merchong Estate, Mekassar Estate and Leepang A Estate – SIA action plans reviewed on September 2021 not included on the Covid 19 impact to the employees, including the leave for them to go back to their origin country.</li> </ol>



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Clause	Indicators	Comply Yes/No	Findings
			<p>3. Mekassar Estate – SIA action plans reviewed on September 2021 not included on the impact of the Finnwatch report regarding overtime issues that have been claimed by the workers since Jun 2019. Interview has been made between the auditors, management and respective workers also his younger brother via whatsapp video all, hence the solution for both parties yet to resolved. The action plans don't include Finnwatch correspondence.</p> <p>4. SIA action plans reviewed in September 2021 - Merchong Estate, Bukit Leelau Estate, Leepang A Estate on contract substitution. This happens to the Indian, Bangladeshi and Nepal workers at respective estates. The issues are tantamount to contract substitution as defined under Annex 1 of the RSPO MYNI 2021.</p> <p>Therefore, <b>minor NCR was raised as MAR 01 2021.</b></p>
	<p>3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>	<p align="center">NO</p>	<p>Social monitoring plans not reviewed and updated accordingly as follows:</p> <p>1. Detas Estate - SIA action plans reviewed in September 2021 not included on encroachment by Felda Lepar Hilir 5 and prices at sundry shop (including the price differences between estate and outside shop).</p> <p>2. Merchong Estate, Mekassar Estate and Leepang A Estate – SIA action plans reviewed on September 2021 not included on the Covid 19 impact to the employees, including the leave for them to go back to their origin country.</p> <p>3. Mekassar Estate – SIA action plans reviewed on September 2021 not included on the impact of the Finnwatch report regarding overtime issues that have been claimed by the workers since Jun 2019. Interview has been made between the auditors, management and respective workers also his younger brother via whats app video all, hence the solution for both parties yet to resolved.</p> <p>4. Merchong Estate, Bukit Leelau Estate, Leepang A Estate - SIA action plans reviewed in September 2021 – not included on contract substitution. This happens to the Indian, Bangladeshi and Nepal workers at respective estates. The issues are tantamount to contract substitution as defined under Annex 1 of the RSPO MYNI 2021.</p> <p>Therefore, <b>major NCR was raised as MAR 02 2021.</b></p>
<p>3.5 A system for managing human resources is in place.</p>	<p>3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the</p>	<p align="center">YES</p>	<p>Employment procedures for recruitment, selection, hiring, are documented. For foreign workers, there was a Foreign Workers Recruitment Guideline &amp; Procedure in Malaysia signed by N B Sudhakaran, Plantation Director dated October 2017 (Revised July 2018). For foreign workers, the company has also come out with repatriation and abscondment procedure. For Local workers there was an employment Procedures for Local Workers (Recruitment, Selection and Hiring), retirement and termination signed by N B Sudhakaran,</p>

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
	workers and their representatives where applicable.		Plantation Director dated October 2017. The procedure has briefing to the employees during muster call and the details repatriation and abscondment procedure has been posted at white board located at muster ground and office.
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Employment procedures are contained in Foreign Workers Recruitment Guideline & Procedure in Malaysia signed by N B Sudhakaran, Plantation Director dated October 2017 (Revised July 2018). Evidence of implementation is available from workers' files such as application form, interview, medical test and issuance of letter of offer. Sighted during the audit were recruitment files of the following workers as per indicator 6.2.1
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.	YES	<p>An Occupational Safety, Health and Hygiene Policy has been established and signed by the Plantation Director. It is available in Bahasa Malaysia and English language. The policy has been communicated to all employees through briefings and hardcopy of policies were seen displayed at the estates notice boards. Based on interview was conducted to harvesters, spraying and manuring operator, observed they are aware and understood regarding occupational health and safety matters.</p> <p>The hazard identification, risk assessment and risk control (HIRARC) procedure was established. Bukit Leelau CU have conducted the risk assessment on all its operation as well as determining their control measures. DOSH HIRARC Guideline 2008 was used by the IOI Safety &amp; Health Department, Peninsular Malaysia with consultation input from respective OU Assistant Manager (Estate and Mill) to guide them in developing the Register. Besides HIRARC and CHRA associated mitigation plans such as use of PTW, valid Certificated Equipment and Machineries, employment of Competent Person and for those entering confined space health clearance certificate from DOSH-Registered OHD were undertaken by the Operating Unit assessed.</p>
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	YES	Occupational health and safety (OHS) management plan for Bukit Leelau CU had been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2021/2022 were acceptable.
3.7 All staff, workers, Scheme Smallholders, outgrowers, and	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO	YES	A documented formal training programme 'Sustainability Program for the Year 2021 and records that covered aspects of RSPO Principles and Criteria was made available to the auditors.

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Clause	Indicators	Comply Yes/No	Findings
contract workers are appropriately trained.	P&C, in a form they understand, and which includes assessments of training.		
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	The training record is available.
	3.7.3 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.	YES	Complete and up to date records and reports that demonstrate compliance with the supply chain model has been verified and training has been provided to PIC to create awareness and increase understanding on supply chain requirement. Latest training related to SCCS has been carried out in Aug 2021, and for external contractors in Sept 2021.

**SUPPLY CHAIN REQUIREMENTS FOR MILLS**

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	YES	BLPOM obtained certified FFB from own certified supply base and certified outsider crop (as listed below). <u>Bukit Leelau Certification Unit</u> Bukit Leelau Estate Detas Estate Merchong Estate Mekassar Estate Leepang A Estate Laukin A Estate  <u>IOI Sister Estates</u> Shahzan 1 Estate Shahzan 2 Estate

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
			Pukin Estate  <u>Certified Outsider Crop</u> Bebar Estate Sungai Jernih Estate
3.8.2	Mass balance Module A mill is deemed to be MB is 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 3 <sup>rd</sup> party certified supply base.	YES	NA this Mill IP
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the 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.	YES	Projection data available as in Table 4-IP of this report.
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	YES	The mill meets all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform): <ul style="list-style-type: none"> <li>• Bukit Leelau POM (hereafter refer as BLPOM) takes legal ownership and physically handles RSPO Certified Sustainable oil palm products at following location – KM 75, Kuantan-Segamat Highway, 26700 Muadzam Shah, Pahang.</li> <li>• Member name: Perusahaan Mekassar (M) Sdn Bhd - Bukit Leelau Palm Oil Mill</li> </ul>
3.8.5	The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:	YES	Reference; - CSFFB, CSPO & CSPK Traceability System for Estates, Mills, Warehouse & Trading Companies, doc. no. RSPO/SOP/COC/4 issue no. 1 dated 1 Oct 2020 <ol style="list-style-type: none"> <li>i) Purpose</li> <li>ii) Scope</li> </ol>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<ul style="list-style-type: none"> <li>• Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</li> <li>• Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</li> <li>• 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 organisation’s procedures for the implementation of this standard.</li> <li>• The site shall have documented procedures for receiving and processing certified and non-certified FFBs.</li> </ul>		<p>iii) Supply Chain Model and Requirements  iv) Responsibilities  v) Procedure detail</p> <ul style="list-style-type: none"> <li>- Internal Audit</li> <li>- Handling Complaints</li> <li>- Handling Non Conformities</li> <li>- Handling RSPO Products</li> <li>- Downgrading and Mass balance Traceability</li> <li>- Ensuring Segregation for New RSPO Certified Mill.</li> </ul> <p>- RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) doc. no. RSPOSC/SOP/IP/3 rev.07 dated 21 September 2020</p> <ol style="list-style-type: none"> <li>1. Purpose</li> <li>2. Scope</li> <li>3. Responsibilities</li> <li>4. Reception of Raw Material</li> <li>5. Processing &amp; Storage</li> <li>6. Dispatch of Mill Produce</li> <li>7. Records and Retention</li> <li>8. Training</li> <li>9. Claims</li> <li>10. Overproduction</li> <li>11. Handling Complaints</li> <li>12. Non Conformities Product</li> <li>13. Reference</li> <li>14. List of Amendment</li> <li>15. Attachment</li> </ol> <ul style="list-style-type: none"> <li>• Complete and up to date records and reports that demonstrate compliance with the supply chain model has been verified and training has been provided to PIC to create awareness and increase understanding on supply chain requirement.</li> </ul> <p>Bukit Leelau Certification Units only received certified crops from its own estates and certified outsider crops. The procedure has established for receiving and processing only certified FFBs named : RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) doc. no. RSPOSC/SOP/IP/3 rev.07 dated 21 September 2020: 4 - reception of raw material.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	<p>The site shall have a written procedure to conduct annual internal audit to determine whether the organisation;</p> <ul style="list-style-type: none"> <li>• Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</li> <li>• Effectively implements and maintains the standard requirements within its organisation.</li> <li>• 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 organisation shall be able to maintain the internal audit records and reports.</li> </ul>	YES	<p>Reference: para 5.1 of RSPO/SOP/COC/3 and MSPO/SOP/IA/2 (latest issuance)            Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2017 requirements.            Coverage of audit sufficient to cater for the new standard (including modular requirement; Module D - CPO Mills: IP). Internal audit conducted on 28/07/2021            There are 3 non- conformities and 1 OFI issued, and it had been acted upon &amp; verified adequate by internal auditor.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.7	<p>The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.</p>	YES	<p>BLPOM had continued to receive certified FFBs from the CU's own supply bases as well as certified FFBs from outsiders. There were 6 supply bases (estates) sending certified FFBs to BLPOM. They were Bukit Leelau Estate, Detas Estate, Merchong Estate, Mekassar Estate, Leepang Estate, and Laukin A Estate (own estates) Boustead Estate – Sungai Jernih and Bebar Estate (outsider certified FFB) The validity of the certificate of the supplier has been checked accordingly. Sighted FFB consignment note for all Estates for the month of September 2019 to August 2020. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as <i>"ISCC &amp; RSPO / CSPO production monthly movement"</i> has recorded the tonnage of certified FFB and its supplying estate. Verified through BLPOM weighing system called 'Milcomp' and random sample of weighbridge ticket from.</p> <p>There was no overproduction at Bukit Leelau Certification Unit.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> <li>a) The name and address of buyer;</li> <li>b) The name and address of the seller</li> <li>c) The leading or shipment/delivery date;</li> <li>d) The date on which the documents were issued;</li> <li>e) RSPO certificate number;</li> <li>f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations);</li> <li>g) The quantity of the products delivered;</li> <li>h) Any related transport documentation</li> <li>i) A unique identification number</li> </ul>	YES	<p>Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales &amp; goods out especially on notation of applicable Supply Chain model &amp; Certificate number being complied by indicating in weighbridge dispatch ticket.</p>



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<p>3.8.9</p>	<p><b>Outsourcing Activities</b></p> <p>(i) The mill shall not outsource its milling activities. In cases where the mill outsourced 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 SC 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 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 the respective operations, systems, and all information, when this is announced in advance.</p>	<p><b>YES</b></p>	<p>BLPOM outsource transportation of certified product prior to delivery to end buyer.</p> <p>The signed agreement between BLPOM and service providers were sighted and found adequate Management of BLPOM had also prepared 'Additional Requirements for Contractors and Service Providers, reviewed on July 2021 as supplementary to the agreement which stated that the transporter shall comply with 'to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary'</p> <p>For delivery of PK, the lorry being chartered by buyer.</p>
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<b>Ref. in RSPO SCCS</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	List of contact person for both transporters were made available and up-to-date in the List of Stakeholder.
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.	YES	No new contractors used and will be used in the future for the processing or production of RSPO certified materials.
3.8.12	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.	YES	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date.
	ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	YES	All records related to RSPO SC were maintained minimum for 2 years. Sample CPO dispatch note since Jan 2018 until to date was available and well maintained.
	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.	YES	Identity Preserved Module, the mill has recorded 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: 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.	YES	Not Applicable since this is IP POM

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)</p>		
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>	YES	<p>BLPOM process all the received certified crop &amp; their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).</p> <p>These figures were monitored on daily &amp; monthly basis by the mill using the prepared template (e.g. SUMMARY REPORT -ISCC &amp; RSPO/CSPO PRODUCTION MONTHLY MOVEMENT) to ensure their accuracy as well as monitoring of their ongoing performance.</p>
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	YES	
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>	YES	<p>Marketing department responsible for the purchase and sell of raw material and finished product respectively. Relevant information will be provided to BLPOM for reference on site.</p> <p>The dispatch of the RSPO certified CPO/ PK to buyer by BLPOM were made based on agreement, as per noted in sales contract.</p> <p>The receiving pit, pipelines and tanks in BLPOM were thoroughly cleaned, swept and flushed before RSPO certified CPO was pumped in to avoid contamination. Dedicated tanks were</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
			<p>used to store RSPO certified CPO from BLPOM. The same practice occurs for separate handling of certified palm kernel.</p> <p>For traceability of a specific batch of RSPO certified CPO back to the supplying POM, BLPOM kept the relevant documents such as the weighbridge ticket, CPO dispatch note, Dispatch oil quality ticket, Authorization from transporter, Borang MPOB L3, CPO dispatch authorization were issued by the POM.</p>
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>	YES	<p>The registration of transaction is being carried out by Marketing Department.</p> <p>Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). The samples of shipping announcement had been verified during the audit.</p>
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>	YES	<p>Relevant information on product claim (including applicable Supply Chain model and certificate number) is being correctly indicated in the relevant outgoing paperwork. BLPOM has not use RSPO corporate logo as well as trademark logo.</p>

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**Principle 4: Respect community and human rights and deliver benefits**

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

Clause	Indicators	Comply Yes/No	Findings
4.1 The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.	4.1.1 (C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, 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.	YES	A policy to respect human rights was included in the clause on prohibiting retaliation against Human Rights Defenders page 2 of the Sustainable Palm Oil Policy include the respect on human rights and protecting human rights defenders against threats and retaliation in accordance with the Universal Declaration of Human Rights, the International Labor Organization's core conventions, United Nations Guiding Principles on Business and Human Rights, United Nations Global Compact on human rights, labor, environment and anti-corruption and the principles of Free and Fair Labor in Palm Oil Production.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	Bukit Leelau CU is bound by the "Employees Grievance Procedure". The procedure includes the mechanism of receiving, recording and addressing any complaints/grievance from affected parties. Bukit Leelau CU keeps a Grievance/Complaints Book (known as the Green Book by workers, staff and external stakeholders). The aggrieved parties could either fill in the complaint form in the Green Book or submit the complaint verbally to anyone in the main office or to the responsible official on social issues or to the workers' representatives or gender representatives who would then fill in the complaint form on their behalf. With regards of ensuring anonymity of complainants or whistle-blowers, IOI has its 'Whistle-blowing Policy' revised October 2019. Bukit Leelau CU also have a Whistle-blowing unit via <a href="mailto:whistleblowing@ioigroup.com">whistleblowing@ioigroup.com</a> and IOI Hotline Assistance 019 612 9101.  There is no evidence that Bukit Leelau CU instigates any violence or use any form of harassment in its operations.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which	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	YES	Bukit Leelau CU is bound by the Company's Standard Operating Procedure known as "Grievance Procedure (Section 7.0)". The procedure includes the mechanism of receiving, recording and addressing any complaints/grievance from affected parties. Bukit Leelau CU keeps a Grievance/Complaints Book (known as the Green Book by workers, staff and external stakeholders). The aggrieved parties could either fill in the complaint form in the Green Book or submit the complaint verbally to anyone in the main office or to the responsible official on social issues or to the workers' representatives or gender representatives who would then fill in the complaint form on their behalf.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
is implemented and accepted by all affected parties.	spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		With regards of ensuring anonymity of complainants or whistle-blowers, IOI has its 'Whistle-blowing Policy' revised October 2019. Sighted during the audit were written complaints received from workers regarding repair works that needed to be done to houses in Leepang A and Mekassar Estate which include broken ceiling, broken kitchen door, leaking septic tank, etc. It was verified that repair works were done in a timely manner, i.e. within the first week of Aug 2021.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	The documented system in dealing with complaints and grievances are briefed during muster briefing. At the Bukit Leelau Palm Oil Mill, this briefing was given in December 2020, and at Merchong and Mekassar Estate in June 2021 and Jan 2021 to ensure that illiterate parties also understand the procedures, verbal briefings are given are translated into the language the affected parties understand. This was confirmed by foreign workers interviewed at the estates and mill.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	There was a case of underpaid, but it was evident that there has been reimbursement by the management cash payment. The issue was addressed accordingly.
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	YES	The conflict resolution mechanism includes options to access independent legal and technical advice. Procedure On Handling Social states upon failure of negotiation process involving estate management, representatives from the disputed parties, zone heads, third parties and stakeholders, legal proceedings may follow.
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	Bukit Leelau CU's significant contributions to the local development include employment opportunities to the local community.

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Clause	Indicators	Comply Yes/No	Findings
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.	4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual legal or customary use of the land are available.	YES	Bukit Leelau CU owned the land as it was leased and bought from the previous landowner which is Pahang State government and KBDYMM Sultan Pahang since 1976 - 2001. Based on the interviews held with local communities from Kg Gadak, Kg Runchang and Kg Menchupu, Kg Sawah Batu, Kampung Inoi, Kg Kundang and Kampung Aur it was confirmed that there is no case concerning the rights of local communities and indigenous peoples. The Bukit Leelau POM premises are located within Bukit Leelau Estate land title. The land titles are issued under the names of Perusahaan Mekassar (M) Sdn Bhd, and the land title specifies land use to be for oil palm. All the visited operating units have the copies of their land titles kept at their administration office.
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. The audit team had confirmed that there were no land issues related to previous owners.
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.	YES	
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.	YES	

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Clause	Indicators	Comply Yes/No	Findings
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	This requirement in this indicator does not apply to Bukit Leelau CU.
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	YES	This requirement in this indicator does not apply to Bukit Leelau CU.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually	YES	This requirement in this indicator does not apply to Bukit Leelau CU.



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Clause	Indicators	Comply Yes/No	Findings
	reviewed in consultation with affected parties.		
<p>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 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for Bukit Leelau CU and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. The audit team had confirmed that there were no land issues related to previous owners.
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant 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.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders and it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.

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Clause	Indicators	Comply Yes/No	Findings
	entered into voluntarily and carried out prior to new operations.		
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
	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.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
	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.	YES	There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru 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.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the “Grievance Procedure for landowner issues”, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the IOI Plantations Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.6.2 (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.	YES	In accordance with the “Grievance Procedure for landowner issues”, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	There were no scheme small holdings at IOI Bukit Leelau CU. The Fresh Fruit Bunches are supplied from IOI Plantations owned estates which are certified to RSPO.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.	YES	There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the “Grievance Procedure for land owner issues”, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the IOI Plantations Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as the Tok Batin from Kg Gadak, Kg Runchang and Kg Menchupu, Kg Sawah Batu, Kampung Inoi, Kg Kundang and Kampung Aur. From the interviews, it can be concluded that there was no evidence of any land dispute at IOI Bukit Leelau CU.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Bukit Leelau CU since 1976 - 2001. All the related documentation regarding the land acquisition was kept in IOI Plantations HQ Office, Putrajaya and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
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.	YES	There was no evidence of any land dispute at Bukit Leelau CU.
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through	YES	Land conflict is not present in the area of the unit of certification.

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Clause	Indicators	Comply Yes/No	Findings
	appropriate conflict resolution mechanisms.		
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The audit team has also interviewed relevant stakeholders such as the Tok Batin from Kg Gadak, Kg Runchang and Kg Menchupu, Kg Sawah Batu, Kampung Inoi, Kg Kundang and Kampung Aur. From the interviews, it can be concluded that there was no evidence of any land dispute at IOI Bukit Leelau CU.
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	YES	There was no conflict or dispute over the land. It has been further confirmed through interviewed relevant stakeholders such as the Tok Batin from Kg Gadak, Kg Runchang and Kg Menchupu, Kg Sawah Batu, Kampung Inoi, Kg Kundang and Kampung Aur. From the interviews, it can be concluded that there was no evidence of any land dispute at IOI Bukit Leelau CU.

**Principle 5: Support smallholder inclusion**

Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	This CU is certified under the Identity Preserved supply chain model. Hence, the POM is not accepting any outsiders FFB from smallholders or another private plantation. Therefore, the mill is not required to display current and past prices for FFB.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	No outsider FFB supplies are received from smallholders at IOI Bukit Leelau CU as this mill is Identity Preserved mill, and therefore this Indicator is not applicable.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
(Independent and Scheme) and other local businesses.	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	In Bukit Leelau POM Price for FFB adopted the MPOB Pricing. All prices are calculated by the MPOB and the mill take the price and follow what MPOB guided. No outsider FFB supplies are received from smallholders at IOI Bukit Leelau CU as this mill is Identity Preserved mill, and therefore this Indicator is not applicable.
	5.1.4 (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.	YES	So far, there was no third-party FFBs sent to the mill.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Laukin A and Leepang A doesn't have any smallholders sent the FFB to them and they currently did not act as dealer or collection centre, so they did not have any agreement with the smallholders.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	Interviews conducted with contractors and suppliers, confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance. However, usually the payment will be done within either 30 days or 60 days or 90 days depending on the agreed contract between the operating unit and the contractor.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in IOI Bukit Leelau POM has been calibrated by yearly basis using accredited weighing company Metrology Corporation Malaysia Sdn Bhd..
	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	YES	IOI Plantations Berhad 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.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
	runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		However, in Bukit Leelau CU, Fresh Fruit Bunches are supplied from Boustead owned estates (which is Detas Estate, Bukit Leelau Estate, Merchong Estate, Mekassar Estate, Leepang A Estate and Laukin A Estate) which are certified to RSPO. There is no third-party FFB sent to the mill. Noted that Bukit Leelau has invited nearby smallholder.
	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.	YES	The CU also has developed a Standard Operating Procedure (SOP) on Stakeholder Consultation (Stakeholder Request Procedure', 'Grievances Reporting Flow Chart' and 'Grievance Procedure for Land Owner Issues'). It contains procedures for consultation and discussions, solving issues/grievances, records and improvements, which is the responsibility of the Manager and Assistant Manager. It also stipulates that issues and grievances can be raised via comments, complaints, or request for information, and that all issues are to be resolved fairly and within the stipulated timeframe. The SOP also states that Master List of Documents must be available for stakeholders' reference. This SOP are being exhibited at the office notice boards at muster grounds. As at to date there is no complaint by stakeholders.
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) 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.	YES	For Bukit Leelau POM, being an Identity Preserved Mill, Bukit Leelau POM does not purchase FFB from smallholders, and no smallholders are in Bukit Leelau CU supply base. Therefore, this indicator is not applicable.
	5.2.2 The unit of certification develops and implements smallholder support program 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 Standard for Independent Smallholder).	YES	For Bukit Leelau POM, being an Identity Preserved Mill, Bukit Leelau POM does not purchase FFB from smallholders, and no smallholders are in Bukit Leelau CU supply base. Therefore, this indicator is not applicable.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	For Bukit Leelau POM, being an Identity Preserved Mill, Bukit Leelau POM does not purchase FFB from smallholders, and no smallholders are in Bukit Leelau CU supply base. Therefore, this indicator is not applicable.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	For Bukit Leelau POM, being an Identity Preserved Mill, Bukit Leelau POM does not purchase FFB from smallholders, and no smallholders are in Bukit Leelau CU supply base. Therefore, this indicator is not applicable.

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Clause	Indicators	Comply Yes/No	Findings
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	For Bukit Leelau POM, being an Identity Preserved Mill, Bukit Leelau POM does not purchase FFB from smallholders, and no smallholders are in Bukit Leelau CU supply base. Therefore, this indicator is not applicable.

**Principle 6: Respect workers' rights and conditions**

Protect workers' rights and ensure safe and decent working conditions.

Clause	Indicators	Comply Yes/No	Findings
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.	YES	A Policy entitled Equal Opportunity Employment and Freedom of Association Policies is available and displayed at the main notice boards and at the workers' housing. The Policy states that there will be no discrimination based on race, national origin, religion, gender, union membership and age. Interviews held with local and foreign workers (both male and female) at all units in Bukit Leelau CU confirmed that there is no form of discrimination. All workers are given equal employment opportunities and are able to enjoy all the benefits and use of amenities accorded by the Company.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	YES	Based on interviews with workers within Bukit Leelau CU, documents sighted and observations made, there is no evidence that there has been any form of discrimination against any local or foreign employees. Review of pay checks and employment contracts also confirm that all workers irrespective of nationalities, gender, religion, etc are accorded the same employment terms and receive the same wages for the same scope of work.  A review of the payslips of Bangladeshi and Nepali workers who arrived in 2019 and 2020 showed that the official recruitment costs they paid in their home countries have been duly reimbursed.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	YES	The recruitment of foreign workers has stalled since March 2020 due to the Covid-19 pandemic. Records for hiring of local workers were sighted. The Bukit Leelau CU was able to demonstrate that the recruitment selection, hiring and access to training were based on skills, capabilities and medical fitness. Each worker filled up a job application form attaching copies of NRIC, qualification and previous work experience. The Manager then assessed their respective suitability to the job vacancy and recorded this in the application form. The



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Clause	Indicators	Comply Yes/No	Findings
			workers also attended an orientation and induction training to familiarize them with their work in IOI.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	YES	There is no evidence that pregnancy tests are being conducted as a discriminatory measure. There were no pregnant workers and so the requirement for alternative equivalent employment could not be verified. Interviews conducted with the Estate Health Assistants confirmed that if there is any, the pregnant worker would be re-assigned a lighter job as alternative equivalent employment.
	6.1.5 (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.	YES	The Gender Committee has been rename to Women Empowerment Committee (WEC). WEC communicates this Policy during meetings, and explained what sexual harassment is, the sexual harassment grievance procedures, flowchart of complaints. In addition, to ensure understanding, those who attended the briefings were requested to answer a set of questions. Interviews held with workers confirmed their understanding of what constitutes sexual harassment, how complaints are lodged, and who to complaint to. Workers are also aware of the mechanism for lodging an anonymous complaint.
	6.1.6 There is evidence of equal pay for the same work scope.	YES	All units within Bukit Leelau CU were able to demonstrate evidence of equal pay for the same work scope.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	YES	Documentation of pay are available in the form of monthly pay slips, and conditions of pay are contained in employment contracts and letters of employment offer. Copies of these documents are provided to the workers. Briefing on relevant provisions on the Employment Act (e.g. hours of work, rest day) Minimum Wages Order, were also given to the workers. Pay slips prepared in Bahasa and employment contracts are prepared in English and the language workers accordingly such as Indian, Myanmar or Bangladeshi. The workers interviewed confirmed that they understand their contracts were briefed to them by management officials before signing. They would also seek clarifications if they need further clarifications on their monthly pay slips.
	6.2.2 (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	YES	The employment contracts signed between the estate/mill management contain employment and payment terms and provisions covering duration of employment, place of work, salary, working hours, medical, accommodation, SOCSO, transportation, public holidays, sick leave, annual leave, mutual termination of service, etc. The pay slip is the document that give accurate information on compensation for all work performed. It contains the following information: employee name, IC/passport, gang, month of pay, pay description, (basic, price bonus, productivity incentive, allowances, deductions

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Clause	Indicators	Comply Yes/No	Findings
	accurate information on compensation for all work performed. This includes a form of record for work done by family members.		for SOCSO, EIS, KSWP, total income for the month, total deductions, net pay. None of the workers have family members working to help them with their work.
	6.2.3 (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.	YES	There is evidence that workers observe regular working hours including overtime hours within the legal confines of the Employment Act 1955. They are also entitled to at least 30 minutes' rest after 5 hours of work. Similarly, workers with medical certificates are given a paid medical leave, and female employees are entitled to 3 months' maternity leave. This was verified from the mill workers' employment contracts, punch cards and interviews with the workers themselves.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available 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 (5 years) is allowed to upgrade the infrastructure.	NO	<p>Some of the workers' housing conditions are not in accordance with the requirements of the Employees' Minimum Standard of Housing, Accommodation and Amenities Act 1990 (the EMSHAA Act). Section 6(1) (c) of the EMSHAA Act requires the management to ensure that the buildings are kept in a good state of repair and painted to present a satisfactory appearance.</p> <p>Sighted at Detas Estate workers' housing as follows:</p> <ul style="list-style-type: none"> <li>- Houses No. C5, C6 and E7 had graffiti painted on the front door, inner and outer walls.</li> <li>- House No. B6's back door was flimsy and in a poor state of disrepair and the front door has no knob.</li> </ul> <p>Some of the workers' houses at Detas, Mekassar, Bukit Leelau and Leepang A Estates either do not have any flushing mechanism, or the flushing mechanism is not working.</p> <p><b>Therefore, a Major Non-Compliance RZ 01 of 2021 was issued.</b></p>
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	Bukit Leelau CU was able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing food canteen sundry shops to operate near the workers' housing. Sighed during the audit meetings conducted between estate management and canteen/sundry shops operators and price list review of items sold. Visits made to the canteens and sundry shops confirmed that basic necessities such as cooking oil, flour, rice, coffee, tea, sugar, eggs, frozen fish and meat were sold, and prices displayed. Price lists were also submitted to the estates for monitoring.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on	YES	IOI Peninsular has identified DLW based on the recommendations of its consultants from Monash University. With the help of the said consultant, IOI has included items such as food, housing, non-food non-housing items, unexpected events, FTE and mandatory statutory deductions.

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Clause	Indicators	Comply Yes/No	Findings
	<p>achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE:                      A written policy with specific implementation plan, committing to payment of a “decent living wage” is in place.                      The implementation plan with specific targets, and a phased implementation process will be in place, including the following:</p> <ul style="list-style-type: none"> <li>• An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers.</li> <li>• There is annual progress on the implementation of living wages</li> <li>• Where a minimum wage, based on equivalent basket 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.</li> <li>• The unit of certification 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 an eventual scale-up of the living wage implementation</li> </ul> <p>Until such time where the Malaysian version of “decent living wage” has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.</p>		

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
	6.2.7 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.	YES	All the estates and mill employ full-time employees. Foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesian. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.
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.	6.3.1 (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.	YES	The published statement recognising freedom of association is available in the Company's Equal Opportunity and Freedom of Association Policy dated October 2017 signed by the Plantation Director. This was explained to all workers during Policy trainings conducted at all estates.
	6.3.2 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.	YES	The JCCs comprise workers' representatives and management representatives. They discuss issues raised by the workers in a meeting called Employees' Consultative Committees (EEC). Evidence was available to show that the workers' representatives have been freely chosen by the workers themselves via an election process. Workers' representatives have been chosen to represent their nationalities, as confirmed during audit interviews.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Evidence is available that all worker representatives were freely appointed by the workers as confirmed by the workers' representatives themselves as confirmed by a workers Bukit Leelau Palm Oil Mill.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	YES	The Policy for the protection of children, including the prohibition against child labour is available in IOI's Sustainable Palm Oil Policy. This Policy also pledges to eliminate all forms of child labour.  Contracts signed between IOI and its foreign recruitment agents contain an undertaking by the estates with IOI contract with foreign workers' agents in India and Nepal contain an undertaking by the respective agents that they shall not recruit any person below the age of 18.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	YES	Based on interviews, documentation review and observations in the field, evidence is available that minimum age requirements of 18 years old are met throughout Bukit Leelau CU. Personnel files contain copies of the workers' NRIC (for Malaysians) and passports (for non-Malaysians). These documents were used to screen age of the workers when they applied for the job.
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	There was no evidence that any young persons were employed in any of the units at Bukit Leelau CU as evidenced from documentation review, field observations and interviews.
	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.	YES	Based on the documents sighted, communication about its no child labour Policy was communicated to all levels of employees as evidenced from training records available at the CU.
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.	YES	Bukit Leelau CU follows a Company Policy entitled "Policy on Harassment at Workplace". The implementation of this Policy lies within the purview of the Women Empowerment Committee (WEC). The WEC consists of all women who live within the estate and mill premises, including workers' spouses who are non-employees. This Policy communicated to all levels of workforce by displaying the Policy at the main notice boards in the office and at the workers' housing area. The WEC communicates this Policy during meetings, and explained what sexual harassment is, the sexual harassment grievance procedures, flowchart of complaints. In addition, to ensure understanding, those who attended the briefings were requested to answer a set of questions. The WEC met in Aug 2021 (Bukit Leelau POM). To refresh the members' understanding, the Policy is read during each meeting.

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Clause	Indicators	Comply Yes/No	Findings
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	YES	A Policy to prevent sexual and other forms of harassment is contained in IOI's Sustainable Palm Oil Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability (revised in October 2020). This document states that the Company will protect reproductive health of women employees. This Policy is being implemented based on interviews held with women employees who are not prohibited from planning their families, are entitled to 3 months paid maternity leave, and women employees who are exposed to chemicals would be re-assigned to another job once she is confirmed pregnant.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	YES	Evidence was available that needs of new mothers were assessed. The assessments covered new mothers' needs such as post-natal, nursing, infant medical check-up, space required to express milk while at work, immunization for baby, and transportation needed for the purpose.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	YES	IOI Corporation Berhad come out with Grievance Procedure dated 20/1/2020 updated on 14/9/2021. Para 4, the company has stated that the company commits to safeguard all stakeholders involved in the grievance process against potential threats, intimidation, violence or reprisals. Furthermore, the grievance mechanism support with Whistleblowing Policy revised on October 2019. Para 4.0 stated that the complainants may choose to remain anonymous when reporting on the particular grievance.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily , and the following are prohibited: <ul style="list-style-type: none"> <li>• Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes)</li> <li>• Charging the workers for recruitment fees</li> <li>• Contract substitution</li> <li>• Involuntary overtime</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty to the workers for termination of employment</li> <li>• Debt bondage</li> </ul>	NO	Based on interviews with the workers, and observations made, the following were found: <p>a. Retention of documents: All workers are free to keep their own passports. There is no retention of identity documents or passports unless these are needed for passport/work permit renewal.</p> <p>b. Charging of recruitment fee: Workers are not charged any recruitment fees. This is clearly stated in the contracts IOI has with its recruitment agents from India (Vazir Enterprise) dated 2 January 2020, Nepal (Relations Employment Service Pte Ltd dated 15 January 2020 and Sky of the World Manpower Pte Ltd, Kathmandu, Nepal dated 6 January 2020). Official recruitment costs of RM365 for Nepali workers and RM1550 for Bangladeshi workers have been reimbursed as sighted from their respective payslips.</p> <p>c. Involuntary overtime: Based on interviews conducted with the workers, all overtime work were carried out on a voluntary basis. Workers are free decline any offers for overtime work.</p>

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Clause	Indicators	Comply Yes/No	Findings		
	<ul style="list-style-type: none"> <li>Withholding of wages</li> </ul>		<p>d. Lack of freedom to resign: Workers are free to resign as per stated in their employment contracts.</p> <p>e. Debt bondage: There is no evidence of any incidence of debt bondage.</p> <p>f. Withholding of wages: There is no evidence of withholding of wages.</p> <p>g. Contract substitution: It was found during the audit interviews that some workers from India, Bangladesh and Nepal had been given inaccurate information during the briefing in their home countries by the agents and/or agents' representatives. This includes issues on wages, conditions of employment and not knowing their actual terms of employment contract before leaving their home countries. <b>Therefore, a Major Non-Compliance No. RZ 02 of 2021 was raised.</b></p>		
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	A specific labour policy and/or procedures for migrant workers are available in IOI Plantation Foreign Workers Recruitment Guideline and Procedure signed by the Plantation Director dated October 017 (Revised July 2018). Based on audit interviews and records sighted, Bukit Leelau CU have demonstrated that the procedures are being implemented.		
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (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.	YES	<p>Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Manager subsequently assigned duties of OSH coordinator to the Assistants or healthcare assistant for the down line implementation of OSH practices in the estate and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained. Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2021 was available. The Estate/Mill Manager is the chairman and the Mill Engineer/Assistant Manager is the secretary. OSH Committee meetings confirmed that among the agenda discussed, included the following:</p> <ul style="list-style-type: none"> <li>Passing of previous minutes and arising matters.</li> <li>Accident report (Monthly Data of Mill/Estate Safety Performance)</li> <li>Workplace inspection</li> <li>Safety report and programme</li> <li>COVID 19 issues</li> </ul> <p>It was evident that the OSH Committee meetings were held once in three months. Review of the minutes of the meeting:</p> <table border="1" data-bbox="1070 1300 2033 1327"> <tr> <td data-bbox="1070 1300 1384 1327">Estate/Mill</td> <td data-bbox="1384 1300 2033 1327">Date Conducted Meeting</td> </tr> </table>	Estate/Mill	Date Conducted Meeting
Estate/Mill	Date Conducted Meeting				

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Clause	Indicators	Comply Yes/No	Findings												
			<table border="1"> <tr> <td>Detas Estate</td> <td>30/06/2021, 31/03/2021, 31/12/2020, 26/08/2020</td> </tr> <tr> <td>Merchong Estate</td> <td>30/06/2021, 26/03/2021, 28/12/2020, 30/09/2020</td> </tr> <tr> <td>Mekassar Estate</td> <td>16/06/2021, 17/03/2021, 28/12/2020, 11/11/2020</td> </tr> <tr> <td>Bukit Leelau Estate</td> <td>17/09/2021, 25/06/2021, 31/03/2021, 16/12/2020</td> </tr> <tr> <td>Leepang A Estate</td> <td>28/06/2201, 26/03/2021, 11/12/2020, 22/09/2020</td> </tr> <tr> <td>Laukin A Estate</td> <td>27/08/2021, 21/05/2021, 25/02/2021, 26/11/2020</td> </tr> </table> <p>BLPOM - Meeting conducted by quarterly basis on 26/07/2021, 12/05/2021, 15/02/2021, 10/11/2020.</p>	Detas Estate	30/06/2021, 31/03/2021, 31/12/2020, 26/08/2020	Merchong Estate	30/06/2021, 26/03/2021, 28/12/2020, 30/09/2020	Mekassar Estate	16/06/2021, 17/03/2021, 28/12/2020, 11/11/2020	Bukit Leelau Estate	17/09/2021, 25/06/2021, 31/03/2021, 16/12/2020	Leepang A Estate	28/06/2201, 26/03/2021, 11/12/2020, 22/09/2020	Laukin A Estate	27/08/2021, 21/05/2021, 25/02/2021, 26/11/2020
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	<p>6.7.2 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>YES</p>	<p>Emergency Response Plan (ERP) was established. Copies of procedures and telephone numbers were sighted on notice boards and muster grounds.</p>												
	<p>6.7.3 (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>YES</p>	<p>All staff and workers such as the storekeepers, harvesters and sprayers/manurers were continuously trained in safe working practices including SOP for PPE related to their job function. Appropriate PPE were given to workers based on HIRARC and SaOP recommendations suitable for the job position or hazardous operation undertaken. This was verified in the PPE issuance records viewed. During site visit at harvesting operation, circle spraying operation and manuring operation for all estates, sighted they were seen to wearing PPE such as face masks respirators, goggles, rubber boots, nitrile/cotton gloves, apron and hard hat, to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Interview of workers showed they know when to change to a new set, either by expiry date or when they are damaged or rendered ineffective to use.</p> <p>Sanitation facilities for those applying pesticides was available near to chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area.</p>												



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Clause	Indicators	Comply Yes/No	Findings
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the last three months' payment made to SOCSO on Form 8A for foreign and local workers was available for reviewed.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. The CU has maintained and updated the LTA Summary by monthly basis.

**Principle 7: Protect, conserve and enhance ecosystems and the environment**

Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

Clause	Indicators	Comply Yes/No	Findings
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.	YES	All estates continued to have a documented integrated pest management (IPM) system in place at all estates. The IPM program among others included pest management of rats, bagworms, nettle caterpillars, <i>Rhinoceros beetles</i> and wild boar. The IPM technique for rats included rearing barn owls ( <i>Tyto alba</i> ), bagworm control included the planting of beneficial plants such as <i>Cassia cobanensis</i> , <i>Antigonan leptopus</i> and <i>Turnera sublate</i> . The implementation was monitored by rat damage, bag worm attack, barn owl population census and records on planting beneficial plants. Though all estate had barn owls, rat damage still existed. Rat attack was treated/controlled by rat baiting using <i>broadifacoum</i> . Application was on campaign basis – 2 campaigns per year. Baiting was stopped when bait acceptance drops to 20%.
	7.1.2 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.	YES	There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other	YES	IOI Group, IOI Plantation, had a Zero Burning Policy dated May 2018 and signed by Plantation Director. It amplifies IOI's commitment towards zero burning practices across their estates. The policy advocated compliance to the Malaysian Environment Quality Act 1974 (EQA 1974) and ASEAN Policy on Zero Burning 2003. As advocated, all estates visited, practised Zero

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Clause	Indicators	Comply Yes/No	Findings
	effective methods exist, and with prior approval of government authorities.		burning. There was evidence of use of fire for pest control. Furthermore, there had been no serious outbreak of pest attacks on all estates.
7.2 Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	YES	Justification of all pesticides used had been documented in Standard Operating Procedure on Sustainability. The use of selective products that are specific to the targeted weed had been demonstrated in the <ul style="list-style-type: none"> <li>• Group Standard Operating Procedure (StOPs) for Estate Operations Index 9.1 item 7 (Appendix 1 and 2),</li> <li>• Section 6 of Oil Palm Agricultural Policy (OPAP) manual.</li> <li>• The latest established document was Doc: SOP 4.6, Appendix 3.0 Rev 1A Effective 01/01/2019 Justification of Chemicals Commonly Used in IOI Plantations in the SOP on Sustainability Document.</li> </ul>
	7.2.2 (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.	YES	All estates continued to maintain records on the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, and Ai/Ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, cost books and in progress reports.
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	Bukit Leelau CU continued to have a Pesticide Reduction Plan and Chemical & Fertilizer Reduction Plan. The estates continued to plant nectariferous beneficial plants ( <i>Cassia cobanensis</i> , <i>Antigonon leptopus</i> and <i>Turnera sublata</i> ) as part of the IPM plan. Nurseries were available for continuous planting in the estates to reduce use of insecticides on bagworms and for control of rats included rearing barn owls ( <i>Tyto alba</i> ). EFB was applied in single layers in order to prevent the breeding of Rhinoceros beetles. In flat and undulating areas where Oil Palm had been planted on un-terraced areas, harvesting paths were grass cut to control noxious weeds. Furthermore, spraying of weeds was carried out as economic program and control of other leaf using pesticides only when pest outbreak was above thresh-hold levels.
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	There was no prophylactic use of pesticides observed in all visited estates.
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat,	YES	At time of visit all estates only used pesticides that are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision Pesticides Act 1974 (Act 149) (Section 53A); and in accordance with USECHH Regulations (2000). There was no evidence of pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the

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Clause	Indicators	Comply Yes/No	Findings
	<p>are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p> <p>7.2.5b Why there is no other alternative which can be used.</p> <p>7.2.5c Which process was applied to verify why there is no other less hazardous alternative.</p> <p>7.2.5d What is the process to limit the negative impacts of the application.</p> <p>7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>	<p></p> <p>YES</p> <p>YES</p> <p>YES</p> <p>YES</p> <p>YES</p>	<p>Stockholm or Rotterdam Conventions, and paraquat, had been used. The chemical store and chemical list indicated both estates had none of the chemicals. The use of paraquat was phased out in all IOI estates by 31/12/2011 as per Memo dated 23/09/2010 signed by the Group Plantation Director. All pesticides used were class III &amp; class IV and some class II.</p>
	<p>7.2.6 (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 Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p>	<p>YES</p>	<p>The estates and mill have the Group Standard Operating Procedures (StOP) and Safe Operating Procedure (SaOP) for use of PPE during working. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. PPE issue and replacements records were verified by the auditors. It was also observed that PPE was used by workers working in the fields.</p> <p>The estate and mill had a SOP for handling of chemical/pesticides. The employees involved in the chemical handling such as the storekeepers, sprayers, fertilizer and rat bait workers were trained in chemical handling and they understood the hazards of the chemicals and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to them through the SDS training. It was also noted that SDS are available at chemical and fertilizers during the audit. Training on pesticides/chemical handling was carried out regularly by the CU for knowledge about the activities, sighted latest training was conducted on 15/07/2021 (Detas Estate), 22/07/2021 (Merchong Estate), 18/08/2021 (Mekassar Estate), 11/06/2021 (Bukit Leelau Estate), 10/06/2021 (Leepang A Estate) and 22/07/2021 (Laukin A Estate).</p>

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Clause	Indicators	Comply Yes/No	Findings
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	<p>Pesticides selected for use were those officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with OSH USECHH Regulations (2000). At all visited mill and estates the storage of pesticides was in accordance with recognized best practices. They were stored in accordance to the Occupational Safety and Health Act 1994 (Act 514) and Regulations and Orders and Pesticides Act 1974 (Act 149) and Regulations. All information regarding the chemicals affixed as product label and the accompanying Safety Data Sheet (see OHS CLASS 2013 Regulations) with details of its usage, hazards, trade and generic names were found available in Bahasa Malaysia language understood by workers or explained carefully to them by a plantation management official at operating unit level. A proper premixing area with eye wash facilities and bathing area is available near to the chemical stores. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing. At all estates visited, their chemical stores were inspected, and it was noted that they all comply with the relevant act as well as best practice.</p> <ul style="list-style-type: none"> <li>• All stores were secured under lock and key with restricted access.</li> <li>• Provision of ventilation fan.</li> <li>• Display of Safety Pictorial poster, namely the required PPE and</li> <li>• Chemical Safety hazards pictogram.</li> <li>• Pesticides were separated by class.</li> <li>• Were kept in the store under lock and key.</li> <li>• Concrete cemented floor, bund wall and provision of sump pond.</li> <li>• Storekeeper was trained in the handling of all pesticides. SDS leaflets were available at all pesticide stores.</li> </ul>
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	Chemical containers (Scheduled waste) has been disposed through DOE approved contractor "Kualiti Alam Sdn Bhd".
	7.2.9 (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	YES	Aerial spraying was not practiced in all estates and there was no evidence to show that any had been carried out.

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
	relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.
	7.2.11 (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.	YES	All estates continued to comply with <i>Safety Work Procedure – Chemical Handling &amp; Guidelines on Reproductive Health</i> , where no work with pesticides was given to pregnant or breast-feeding women. List of sprayers were maintained by all estates and mill. Identification of pregnancy was done at the estate's clinics during the monthly medical check-up and interview with female workers. Pregnancy test was conducted on doubtful cases.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	YES	Waste management plan has established in environmental management plan reviewed on 30/07/2021.  Among of identification of waste and action plan & monitoring has been carried out such as: <ul style="list-style-type: none"> <li>• identification waste: diesel spillage action taken: construct bund, to place spill kits, regular maintenance of vehicles</li> <li>• Identification waste: chemical spillage action taken: bund and sump has been constructed to recollect all spillage which can be used for premixing chemical</li> </ul>
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Domestic waste from line sites & office has been disposed through contractor MIDO on monthly basis and disposed at Tapak Perlupusan Sisa Pepejal Majlis Daerah Muadzam, Bukit Ibam waste disposal area.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During site visit there was no evidence of fire has been used for disposal of waste material. All waste material has been disposed through land fill area and "Tapak Perlupusan Sisa Pepejal- Jalan Muadzam - Bukit Ibam."
7.4	7.4.1 Good agriculture practices, as contained in SOPs, are followed to	YES	Bukit Leelau CU continued to practise the maintenance of long-term soil fertility by annual application of fertilizer based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields), EFB application and solid POME application in some

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Clause	Indicators	Comply Yes/No	Findings
Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	manage soil fertility to optimise yield and minimise environmental impacts.		fields. During replanting palms were felled, chipped, windrowed and left to decompose in the field. Fertiliser application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation made by the Agronomist of IOI Research Centre located in Gemencheh, Batang Melaka, Negeri Sembilan. Annual fertiliser recommendations were made based on annual foliar sampling and soil sampling. Some of the main fertiliser recommend for 2021 were NK Mixture AS, NK Mixture AC, MOP, Kieserite, GML, Rock Phosphate and Borate.
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	Records showed that annual tissue and soil sampling had been carried out in all estates, to monitor changes in nutrient status. Foliar sampling was carried out to check levels of the nutrients N, P, K, Mg, Ca & B. The soil analysis provided the indication of soil health and monitor the changes in the organic carbon and total nitrogen. Soil sampling was carried out to check levels of the nutrients Organic C, N, Av P, K, Mg, Ca & CEC. The results of these samplings carried out in 2021 will form the basis for the fertilizers input recommendation to maintain and improve soil fertility for 2021. For all estates, agronomic assessment and fertiliser recommendation was conducted by GIS Department Research Centre to formulate the manuring programs and to suggest relevant agronomic practices for oil palm yield and growth improvement. Soil maps were made available and reviewed by the auditors.
	7.4.3 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.	YES	All estates visited had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting harvesters paths and letting the cut mass to decompose in the field, EFB mulching and application of Solid POME. In addition, during replanting, palms were felled, chipped, windrowed and left to decompose.
	7.4.4 Records of fertiliser inputs are maintained.	YES	All estates continued to monitor their fertilizer inputs as recommended by their agronomist from IOI Research Centre. Sighted fertiliser recommendation for 2021 was made by the Agronomist dated 17/12/2020 on all estates. Fertiliser application program was monitored using records like manuring master plan, program sheets, bin cards, field cost book, manuring audits by Planning and Monitoring Department under Upstream Department from headquarters. Records of programs and applications of fertilisers were made available to auditors. Annual fertiliser recommendations were made based on annual foliar sampling and soil sampling. Some of the main fertiliser recommend for 2021 were NK Mixture AS, NK Mixture AC, MOP, Kieserite, GML, Rock Phosphate and Borate.

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Clause	Indicators	Comply Yes/No	Findings																																																																																										
7.5 Practices minimise and control erosion and degradation of soils.	7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.	YES	<p>Based on the soils maps, there were no fragile/marginal soils in all estates visited. The soil maps came with description of the soils characteristics such as texture, depth, drainage, parent material and key aspect for management. The soil series were classified as follows:</p> <table border="1"> <thead> <tr> <th>Detas</th> <th>Merchong</th> <th>Mekassar</th> <th>Bukit Leelau</th> <th>Laukin A</th> <th>Leepang A</th> </tr> </thead> <tbody> <tr> <td>Batu Lapan</td> <td>Batang Merbau</td> <td>Batang Merbau</td> <td>Banar</td> <td>Bungor</td> <td>Batu Lapan</td> </tr> <tr> <td>Bungor</td> <td>Bungor</td> <td>Bungor</td> <td>Bungor</td> <td>Bungor Lateritic</td> <td>Bungor</td> </tr> <tr> <td>Champaka</td> <td>Cherang Hangus</td> <td>Cherang Hangus</td> <td>Erong</td> <td>Durian Lateritic</td> <td>Bungor Lateritic</td> </tr> <tr> <td>Colluvium</td> <td>Gong Chenak</td> <td>Gajah Mati</td> <td>Gajah Mati</td> <td>Durian Malacca</td> <td>Gajah Mati</td> </tr> <tr> <td>Gajah Mati</td> <td>Jelutong</td> <td>Gong Chenak</td> <td>Harimau</td> <td>Harimau</td> <td>Harimau</td> </tr> <tr> <td>Kerayong</td> <td>Organic Clay</td> <td>Jelutong</td> <td>Jelutong</td> <td>Malacca</td> <td>Kedah</td> </tr> <tr> <td>Kuah/Batu Lapan</td> <td>Rengam</td> <td>Munchong</td> <td>Kampung Pusu</td> <td>Pohoi</td> <td>Malacca</td> </tr> <tr> <td>Lintang</td> <td>Serdang</td> <td>Pelepah</td> <td>Kuala Brang</td> <td>Rengam</td> <td>Malacca/Bungor Lateritic</td> </tr> <tr> <td>Local Alluvium</td> <td>Tai Tak</td> <td>Rengam</td> <td>Leelau</td> <td>Serdang</td> <td>Pohoi</td> </tr> <tr> <td>Organic Clay</td> <td></td> <td>Serdang</td> <td>Lunas</td> <td>Tawar</td> <td>Rengam</td> </tr> <tr> <td>Padang Besar</td> <td></td> <td>Tai Tak</td> <td>Serdang</td> <td>Tebok</td> <td>Serdang</td> </tr> <tr> <td>Rasau</td> <td></td> <td>Terap</td> <td>Nami</td> <td>Terap</td> <td>Tebok</td> </tr> <tr> <td>SAN</td> <td></td> <td></td> <td>Nangka</td> <td></td> <td>Terap</td> </tr> <tr> <td>Serdang</td> <td></td> <td></td> <td>Rasau</td> <td></td> <td></td> </tr> </tbody> </table>	Detas	Merchong	Mekassar	Bukit Leelau	Laukin A	Leepang A	Batu Lapan	Batang Merbau	Batang Merbau	Banar	Bungor	Batu Lapan	Bungor	Bungor	Bungor	Bungor	Bungor Lateritic	Bungor	Champaka	Cherang Hangus	Cherang Hangus	Erong	Durian Lateritic	Bungor Lateritic	Colluvium	Gong Chenak	Gajah Mati	Gajah Mati	Durian Malacca	Gajah Mati	Gajah Mati	Jelutong	Gong Chenak	Harimau	Harimau	Harimau	Kerayong	Organic Clay	Jelutong	Jelutong	Malacca	Kedah	Kuah/Batu Lapan	Rengam	Munchong	Kampung Pusu	Pohoi	Malacca	Lintang	Serdang	Pelepah	Kuala Brang	Rengam	Malacca/Bungor Lateritic	Local Alluvium	Tai Tak	Rengam	Leelau	Serdang	Pohoi	Organic Clay		Serdang	Lunas	Tawar	Rengam	Padang Besar		Tai Tak	Serdang	Tebok	Serdang	Rasau		Terap	Nami	Terap	Tebok	SAN			Nangka		Terap	Serdang			Rasau		
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	7.5.2 No replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	YES	It was observed that no replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha in all estates visited.																																																																																										
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	It was observed that there was no new planting of oil palm in all estates.																																																																																										

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7.6 Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.	YES	IOI Bukit Leelau CU had a management strategy palm oil cultivation in its estates taking into account the soil maps and surveys identifying marginal and fragile soils, including steep terrain for the palm oil long term suitability. The soil maps were provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in all estates.
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	YES	Soils maps prepared by GIS Department, IOI Research Centre unit shows that there are no fragile soils in all estates.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	Soil map (photocopy) at the visited estates, updated digitally by IOI Research Centre, Gemencheh was available and used to address the planning of infrastructure in the field.
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.	YES	Bukit Leelau CU owned the land as it was leased and bought from the previous land owner which is Pahang State government and KBDYMM Sultan Pahang since 1976 - 2001. There are no expansion/new development area and/or crops conversion up to 2021. There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.
	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 Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	NO	Areas of peat within the managed areas were inventoried, documented and reported to RSPO Secretariat. Evidence was sighted that the Report along with maps, etc. was sent to RSPO Secretariat on 22/07/2020 for Bukit Leelau Estate @ 89.63 ha. On the other hand, according to soil maps prepared by GIS Department, IOI Research Centre revised dated April 2020 at Bukit Leelau Estate, the peat soil planted was amended from 89.63 ha to 98.63 ha. During the audit process, Bukit Leelau Estate yet to update or report to the RSPO Secretariat with new amended of the peat planted area @ 98.63 ha. <b>Therefore, Minor NCR DA 02 2021 was raised.</b>
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	Refer to 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', Bukit Leelau Estate are managing peat area with proper facilities and equipment such as water weirs, water table, piezometer and subsidence pole. All of these facilities regularly monitored and reported to the estate manager on monthly basis.



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Clause	Indicators	Comply Yes/No	Findings
			According to "Peat Land Monitoring Form" demonstrate that ZERO subsidence on peat area from January 2021 to August 2021. This monitoring and measurement conducted in monthly basis at 7 peat blocks (PS1 to PS7). Piezometer, pie scale and canal block to monitoring water level on peatland conducted in weekly basis.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	Piezometer that installed on field where data recording collected by weekly. According to Monitoring Pieziometer Bukit Leelau Estate for year 2021 as below: Based on document verification sighted the record of water table monitoring report. Through the field observation sighted that water weirs in peat areas are equipped with water gate facilities to ensuring water is available along the years.
	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 crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.	NO	<p>During the audit process dated 23/09/2021 at Bukit Leelau Estate, the auditor only sighted Memo on Outcome of Peat area case study located at field ex-PM90W for 10 ha study instead of peat planted area declared @ 98.63 ha. Besides that, there is no evidence drainability assessment report was given to the auditor during the audit day for verification. In addition, there is no evidence this drainability assessment were reported to RSPO Secretariat. <b>Thus, Major NCR DA 03 2021 was raised.</b></p> <p><b>Ref under RSPO Drainability Assessment Procedure</b>  4.4.2 Submission of the report  The report of the Drainability Assessment in the format prescribed in Annex 1 and 2 should be submitted to the RSPO Secretariat (ghg@rspo.org) within one month of completion and prior to the time of any RSPO audit. Reports submitted prior to the end of March 2020 (the initial implementation period) should include a section with comments on the ease and challenge to undertake the drainability assessment.</p> <p>Annex 5. Transition Arrangements For Drainability Assessment Procedure  II. Transition arrangement  In order to have a smooth initiation of the Drainability assessment and avoid any misunderstanding during auditing the following transition arrangements have been agreed for the period 2019-2024. Starting 2019, all relevant RSPO member companies shall conduct an initial Drainability Assessment for all areas of oil palm on peat that are older than 15 years (and may therefore be expected to be due for re-planting between 2019-2024. Companies may decide on whether to replant based on this initial assessment (refer to figure A5-1).</p>

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	7.7.6 (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 (2018) and associated audit guidance.	YES	According to soil survey and assessment which carried out by PARAM AGRICULTURAL SOIL SURVEYS (M) Sdn Bhd on May 2002 with revised and updated February 2017, obtain information that through the total of Bukit Leelau Esatte concession, only 5.6% of them are peat area. Bukit Leelau Estate has established Management Plan of Peat for plantation with peat area. The plan described best management practices for oil palm cultivation in peat as part of management's commitment to sustainable peat management. The objective is to prevent peatland fire and peat management. The program for Bukit Leelau Estate consist of: peatland fire simulation; hotspot monitoring by security; hotspot monitoring from tower and dissemination to communities related peatland fire. According to "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019), Bukit Leelau Estate are manage peat area with proper facilities and equipment such as water weirs, water table, piezometer and subsidence pole. All of these facilities regularly monitored and reported to the estate manager on monthly basis. The reports of monitored are in place and has been verified by auditor. For example, during 2019 – 2021 the subsidence measured at zero subsidence.
	7.7.7 (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 (2018) and associated audit guidance.	YES	Bukit Leelau CU owned the land as it was leased and bought from the previous land owner which is Pahang State government and KBDYMM Sultan Pahang since 1976 - 2001. In addition, there have been no new land clearing or new development since 15 November 2018. The peat areas in Bukit Leelau Estate used for palm oil cultivation. There is no more unplanted peat area.
7.8 Practices maintain the quality and	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative	YES	Water quality monitoring was initiated to established water quality baselines.

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availability of surface and groundwater.	impacts on other users in the catchment. The plan addresses the following:						
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES					
	7.8.1b Workers have adequate access to clean water.	YES	Treated water has been supplied through Jabatan Bekalan Air Negeri Pahang				
	7.8.2 (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).	NO	Water courses and wetlands was not protected, including maintaining and restoring appropriate riparian and other buffer zones. During site visit at Leepang A Estate, Field 02PA (Riparian/buffer zones), sighted pesticides application or chemical spraying have been carried out at the area which is contradict with the company "Maintenance of Riparian Reserve dated 20/12/2011". <b>As a result, Major NCR DA 04 2021 was raised.</b>				
	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.	YES	<ul style="list-style-type: none"> <li>License number – 004118 valid until 30/06/2022. The license indicated that the mill has a capacity of 45mt/hr</li> <li>Treated effluent is allowed to be discharge as waterways – Sg. Temiang.</li> <li>Results from sampling was found to be below the regulated limit</li> </ul>				
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	Mill water usage per tonne FFB has been recorded by daily basis and reported by monthly basis.				
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	YES	Diesel usage has been monitoring by daily basis and been reported by monthly basis				
7.10 Plans to reduce pollution and emissions, including greenhouse gases (GHG), are	7.10.1 (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.	YES	<p>Bukit Leelau CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. The input data was verified, and the following were determined:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>tCO<sub>2</sub>e/tProduct</th> </tr> </thead> <tbody> <tr> <td>CPO</td> <td>50.76</td> </tr> </tbody> </table>	Description	tCO <sub>2</sub> e/tProduct	CPO	50.76
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CPO	50.76						

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Clause	Indicators	Comply Yes/No	Findings					
developed, implemented and monitored and new developments are designed to minimise GHG emissions.			PK		50.76			
			Land Use			Ha		
			OP Planted Area			14670.37		
			OP Planted on Peat			98.63		
			Conservation (forested)			4.36		
			Conservation (non-forested)			38.20		
			Milling extraction rate:					
			OER			24.51		
			KER			4.43		
			Mill Emission					
			Own Crop					
			Emission source			tCO2e	tCO2e/tFFB	
			POME			3023789.35	14.34	
			Fuel consumption			1521.46	0.01	
			Grid electricity utilisation			0.00	0.00	
Credits								
Export of excess electricity to housing & grid			0.00	0.00				
Sale of PKS			-20627.57	-0.10				
Sale of EFB			0.00	0.00				
Total			3004683.26	14.25				
Plantation / field emission								
Own Crop								
Emission sources			tCO2e	tCO2e/ha	tCO2e/FFB			
Land Conversion			80503.90	8.27	0.39			
*CO2 Emissions from Fertiliser			11445.46	1.18	0.05			
**N2O Emissions from peat			704.02	0.07	0.00			
Fuel Consumption			1303.75	0.13	0.01			
Peat Oxidation			67714.17	0.13	0.01			

**RSPO PUBLIC SUMMARY AUDIT REPORT**

Clause	Indicators	Comply Yes/No	Findings																
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Total	92038.96	9.46	0.44																
	7.10.2 (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 (guided by the RSPO GHG Assessment Procedure for New Development).	YES	Auditor has verified through checking the <a href="http://www.globalforestwatch.com">www.globalforestwatch.com</a> , Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Bukit Leelau CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.																
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	YES	All waste products and sources of pollution identified and documented through "Waste Management Plan & Reduction Plan for the Year 2021" in the Environmental Management Plan and Environmental Impact assessment that applicable for both mill and estates. The waste management plan has also identified source of waste products/pollutants, waste generation, action plan & monitoring, documents to be reviewed, management review, comments & time bound and person in charge. Other sources of pollutions are also listed in the plan such as workshop, line-site, office, store, canteen, effluent pond, boiler. Sources of pollution and waste have been adequately identified by the mill and estate. Generally, the wastes identified were of general, recyclable and scheduled wastes. It had listed the waste product, sources of pollution, mitigation measures, target, and person responsible. Among the wastes that were identified include domestic wastes from household, scrap iron, empty chemical containers, scheduled wastes and mill wastes such as POME, EFB, fiber & shell and etc.																
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.	YES	There was no land preparation of existence or new planting in Bukit Leelau CU ever since CU practice zero burning as per the policy in:. There was no evidence that fire had been used to prepare land for the Oil Palm cultivation.																
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	Bukit Leelau CU has established Emergency response plan fire in field / peat areas in own or neighboring estate.																

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<b>Clause</b>	<b>Indicators</b>	<b>Comply Yes/No</b>	<b>Findings</b>
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	At Bukit Leelau Certification Units engages with adjacent stakeholders on fire prevention and control measures during stakeholder meeting.
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.1 (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. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	YES	Auditors has verified through checking through <a href="http://www.globalforestwatch.com">www.globalforestwatch.com</a> , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Bukit Leelau CU since Nov 2005.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	There is HCV Assessment for each estate using internal Assessor:  HCV Assessment Report was prepared on September 2014 and reviewed on 13 April 2021 (Detas Estate and Bukit Leelau Estate) August 2021 (Merchong Estate and Mekassar Estate). The result From Past Amendment Increase in HCV / Conservation area by 6.77 Ha due to GIS adjustment and mapping. The details are as per below:
	7.12.2a 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.	YES	<ul style="list-style-type: none"> <li>▪ Leepang Estate: River – reduced 0.03 Ha, Pond – reduced 0.14 Ha, Cemetery – increased 0.17 Ha</li> <li>▪ Laukin Estate: River – reduced 1.51 Ha</li> <li>▪ Merchong Estate: River – newly declared 3.14 Ha, Pond – newly declared 1.14 Ha, Steep – newly declared 3.2 Ha</li> <li>▪ Mekassar Estate: River – newly declared 1.02 Ha, Pond – reduced 0.02 Ha</li> <li>▪ Detas Estate: River - Reduced 0.2 ha</li> </ul>
	7.12.2b: 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.	YES	Total HCV / Conservation areas in Bukit Leelau CU @ 29.43 ha. As per updated assessment in 2021, there is no added nor reduce HCV hectarage as estate continue maintain the current practice.
7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or	YES	HCV Management Action Plans and Continuous Improvement Programme for Laukin A Estate dated August 2020 was made available for monitoring programme for stream and river (HCV4), forest boundary (4/5) and worshipped area for surau and temple (HCV6).	

**RSPO PUBLIC SUMMARY AUDIT REPORT**

Clause	Indicators	Comply Yes/No	Findings
	<p>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>7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland 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>YES</p>	<p>There were no rights of local communities have been identified in HCV areas at IOI Bukit Leelau CU. So, this indicator was not applicable with this CU.</p>
	<p>7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any</p>	<p>YES</p>	<p>Awareness training pertaining HCV and RTE were provided to staff and workers. Among other, the training contains information about legal and disciplinary actions if found guilty.</p>

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Clause	Indicators	Comply Yes/No	Findings
	individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	YES	There were no RTE reported present in the supply bases. However, the supply bases continued implement action plans such as to conserve the identified areas, boundary monitoring, and buffer zone awareness to staff and workers.
	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) Applies.	YES	Not applicable since there is no new land clearing

**RSPO Certifications Systems for P&C and RISS, Nov 2020**

Clause	Indicators	Comply Yes/No	Findings								
5.5.2 Time-bound plan  A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall	(a)  As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.		IOI Corporation Berhad is in progress to certify 5 PMU's from 2020 to 2021 as verified through Time Bound Plan (TBP) as 30/06/2021 as follows: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>No</th> <th>Plantation Management Unit (PMU)</th> <th>TBP (Year)</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td>PT Sukses Karya Sawit, Indonesia</td> <td align="center">2021</td> <td>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</td> </tr> </tbody> </table>	No	Plantation Management Unit (PMU)	TBP (Year)	Status	1	PT Sukses Karya Sawit, Indonesia	2021	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
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contain a current list of all estates and mills.						<p>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 &amp; 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 &amp; PT BNS</p> <p>(b) RSPO Case Tracker – PT BSS, PT SKS &amp; PT. BNS Status of Complaints</p>	
				2	PT Berkat Nabati Sawit, Indonesia	2021	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
				3	PT Bumi Sawit Sejahtera, Indonesia	2021	

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					<p>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. 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 &amp; 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 &amp; PT BNS          (b) RSPO Case Tracker – PT BSS, PT SKS &amp; PT. BNS Status of Complaints</p>
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			RSPO Stage 1													
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5	IOI-Pelita Sarawak	2021	Resolution process (under RSPO CP)													

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			<p>would be divided among the communities, and the communities themselves would have to manage that process using Adat (customary law) as guidance. 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> <p>Further and updated progress of this issue could be access through the link below;                  (a) IOI Pelita Land Dispute Resolution Plan                  (b) Current progress on IOI Pelita Land Dispute Resolution Process                  (c) <a href="https://www.ioigroup.com/Content/MEDIA/M_Media?Category=7">https://www.ioigroup.com/Content/MEDIA/M_Media?Category=7</a>                  (d) RSPO Case Tracker – IOI Pelita Status of Complaints                  (e) IOI Pelita &amp; Stakeholders Reaching a Breakthrough</p> <p>Internal audit for Sejap Estate have been completed in November 2020.</p>
	(b)	<p>Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;</p>	<p>The time-bound plan contains a list of subsidiaries, estates and mills. Based on the time bound plan (Refer to Attachment 7), 14 units have been certified after obtaining RSPO membership and 5 uncertified units are in progress for certification.</p>
	(c)	<p>Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the</p>	<p>No revision of the time bound plan.                  The time bound plan was endorsed by the Sustainability Department, IOI Corporation Berhad.</p>

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		organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent);	
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non-compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	The details of the Time Bound Plan described as per attachment 6. IOI is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP. As of this audit and Verification of documents and Timebound Plan there are no isolated lapses and fundamental failure to proceed with implementation of the plan in implementation of a time-bound plan
5.5.3 Requirements for uncertified management units:	(a)	No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.12. Any new plantings since 1 <sup>st</sup> January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB;	Based on the internal audit report for 8 uncertified unit of IOI Group dated 16-19/07/2019 (Indonesia), 19-21/02/2019 (Sarawak) and the time bound plan, there was no new replacement of primary forest or HCV after 01/01/2010, including for 1 uncertified units at IOI Pelita (Sarawak). However, for the other 4 uncertified units namely, PT Sukses Karya Sawit, PT Berkat Nabati Sawit, PT Bumi Sawit Sejahtera and PT KPAM, replacement of primary forest after 1/1/2010 were reported. Update on the RSPO Suspension and Complaint by Aidenvironment against PT Sukses Karya Sawit (PT SKS), PT Berkat Nabati Sawit (PT BNS) and PT Bumi Sawit Sejahtera (PT BSS); Final verification by RSPO CP was conducted at the end of Jan 2018. IOI received a letter from RSPO Complaints Panels' dated 12/7/2018 with regards to the final decision on the complaint. Few additional recommendations were highlighted in their letter. Further and updated progress of this issue could be access through the link below; <a href="https://rspo.org/members/complaints/statusof-complaints/view/80">https://rspo.org/members/complaints/statusof-complaints/view/80</a> . Certification preparations in progress. As part of the preparation, a Certification Body had been engaged to conduct the gap assessment. The gap assessment was conducted at the end of Aug 2018 and the management planned to go RSPO Assessment Stage 1 in Aug 2019. Governmental 'Hak Guna Usaha' (HGU) application in progress.

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			As for PT KPAM, Indonesia, this company is in the process to conduct NPP upon completion of HCV report and review by HCVRN. All reports will be posted on the RSPO for Public Consultation.
(b)	Land conflicts, if any, are being resolved through a mutually agreed process, such as the 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;		<u>IOI-Pelita Sarawak</u> Handing over of the ex-gratia payment ceremony has been conducted on 5th September 2019 in Miri involving members from 4 main communities respectively. Second stage of the Resolution Plan, 3D Community Participatory Mapping, started in August 2019. Technical assistance to the affected communities is being provided by CICOM. By mid-March 2020, six out of nine affected communities had their surveys done. Unfortunately, at that point, the coronavirus outbreak reached Sarawak and the government issued Movement Control Order. The Community Participatory Mapping had to be put on hold.
(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;		Based on internal audit report for uncertified units of IOI Group dated 16-19 July 2019 (Indonesia), 19 -21 February 2019 (Sarawak), there was no issue on labour disputes for all uncertified units.
(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;		Based on internal audit report for uncertified units of IOI Group dated 16-19 July 2019 (Indonesia), 19 -21 February 2019 (Sarawak), there was no issue on legal non-compliance for all uncertified units.
(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self- declarations only by the company,  with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		

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	<ul style="list-style-type: none"> <li>• A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement;</li> </ul>		<p>Based on statement in (a) to (d) above, the CU has assessed the condition of their uncertified unit and has stated full commitment to comply with all relevant requirements as specified above.</p> <p>a) Sighted the series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&amp;C and RSPO Partial Certification Requirements.</p> <p>b) Evidence of audit attendance list, audit checklist &amp; report were made available to auditor as the supporting evidence.</p> <p>c) Verification through <a href="http://www.globalforestwatch.com">www.globalforestwatch.com</a> , GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting and no new development of area was observed. Verified through RSPO website: <a href="https://www.rspo.org/members/status-of-complaints/">https://www.rspo.org/members/status-of-complaints/</a>, <a href="https://askrspo.force.com/Complaint/s/case/50090000028Erz8AAC/detail">https://askrspo.force.com/Complaint/s/case/50090000028Erz8AAC/detail</a></p> <p>d) No further stakeholder consultation or field inspection were conducted.</p> <p>e) With this, it can be concluded that the positive assurance made was justified.</p> <p>Based on internal audit report for uncertified units of IOI Group dated dated 16-19 July 2019 (Indonesia), 19 -21 February 2019 (Sarawak), the IOI had assessed all uncertified units on the requirements (a) – (e). IOI Group also has made a positive assurance statement for A) Time bound plan, B) Requirements for uncertified management units and/or holdings, and C) Timely Notification of Changes, through an official letter 'Statement of Declaration by Organization (Grower) on the compliance with Rules for Partial Certification as per Time Bound Plan dated 01 July 2020.</p>
	<ul style="list-style-type: none"> <li>• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.</li> </ul>		
	<ul style="list-style-type: none"> <li>• Desktop study e.g. web check on relevant complaints</li> </ul>		
	<ul style="list-style-type: none"> <li>• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.</li> </ul>		
(f)	<p>For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&amp;C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively</p>		<p>Bukit Leelau CU owned the land as it was leased and bought from the previous land owner which is Pahang State government and KBDYMM Sultan Pahang since 1976 - 2001. Based on the interviews held with local communities from Kg Gadak, Kg Runchang and Kg Menchupu, Kg Sawah Batu, Kampung Inoi, Kg Kundang and Kampung Aur it was confirmed that there is no case concerning the rights of local communities and indigenous peoples. The Bukit Leelau POM premises are located within Bukit Leelau Estate land title (20.35ha). The land titles are issued under the names of</p>

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		addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	Perusahaan Mekassar (M) Sdn Bhd, and the land title specifies land use to be for oil palm.
<p>5.6.6 The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements.</p> <p>The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit.</p> <p>The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.</p>	(g)	<p>Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.</p> <p>No additional indicators</p>	<p>As of this audit, Bukit Leelau CU still on track and follow the requirement of uncertified requirement units, Further information can be obtained from IOI ACOP. The details of the Time Bound Plan described as per attachment 6. IOI is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.</p> <p>Bukit Leelau CU owned the land as it was leased and bought from the previous landowner which is Pahang State government and KBDYMM Sultan Pahang since 1976 - 2001. Based on the interviews held with local communities from Kg Gadak, Kg Runchang and Kg Menchupu, Kg Sawah Batu, Kampung Inoi, Kg Kundang and Kampung Aur it was confirmed that there is no case concerning the rights of local communities and indigenous peoples. The Bukit Leelau POM premises are located within Bukit Leelau Estate land title (20.35ha). The land titles are issued under the names of Perusahaan Mekassar (M) Sdn Bhd, and the land title specifies land use to be for oil palm.</p> <p>All the visited operating units have the copies of their land titles kept at their administration office.</p>



**DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN**

<b>P &amp; C Indicator</b>	<b>Specification Major/Minor</b>	<b>Detail Non-conformances</b>	<b>Root Cause &amp; Corrective Action Taken by the CU</b>	<b>Verification Statement by Auditors</b>										
2.1.1 RZ 03 2021	Major	<p>Requirement : Indicator 2.1.1 (C) The unit of certification complies with applicable legal requirements.</p> <p>Finding: The Visit Pass (Temporary Employment) of several actively employed workers within the Bukit Leelau Certification Unit have expired which contravenes the requirements of the Immigration Act 1959/63 and the requirement for Special Passes as contained in the FAQs issued by the Foreign Workers Division, Immigration Department of Malaysia as of 10 July 2020.</p> <p>Objective evidence : The following workers are currently employed in Bukit Leelau CU with neither of the following documents:</p> <p>a. A valid Visit Pass (Temporary Employment) as per the requirements of Section 55B of the Immigration Act 1959/63; nor</p> <p>b. A Special Pass under Regulation 14(3) of the Malaysian Immigration Regulations, also contained in the FAQs issued by the Foreign Workers Division, Immigration Department of Malaysia as of 10 July 2020 to cater for the Covid-19 Movement Control Order.</p> <table border="1" data-bbox="678 1150 1149 1329"> <thead> <tr> <th>Estate</th> <th>Workers' passport number</th> <th>Expiry of Visit Pass (Temporary Employment)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Merchong</td> <td>BN0493636</td> <td>9 June 2021</td> </tr> <tr> <td>BN0452427</td> <td>9 June 2021</td> </tr> <tr> <td>BM0784120</td> <td>12 June 2021</td> </tr> </tbody> </table>	Estate	Workers' passport number	Expiry of Visit Pass (Temporary Employment)	Merchong	BN0493636	9 June 2021	BN0452427	9 June 2021	BM0784120	12 June 2021	<p>The records at Head Office with regard to the renewal work permit as follows:</p> <ol style="list-style-type: none"> <li>1. The official Memorandum from HR to all Operating Centres Renewal of PLKS was sent out five (5) months before the work permit expiry date.</li> <li>2. The delay of the Work Permit renewal is due to the:                         <ol style="list-style-type: none"> <li>a) CMCO at Muadzam Shah 9/2/2021 until 22/2/2021 and Pahang in CMCO category.</li> <li>b) Frequent closure of Immigration counter during MCO and sanitization procedures: 12/7/21, 21/7/2021, 6/8/2021/ 9/8/2021 and 13/8/2021. (Refer Appendix B - page 25 to 30)</li> <li>c) Pending passport renewal by High Commission due to Covid-19 cases at High Commission</li> <li>d) MyEG prepaid Account Top-up process</li> <li>e) e-SP payment process</li> </ol> </li> <li>3. Official letter pertaining to the pending passports have been</li> </ol>	<p>Auditor has verified the evidence:</p> <ul style="list-style-type: none"> <li>• Sighted an evidence letter to Pengarah Imigrasi Malaysia date 01/10/2021 for special approval pass.</li> <li>• Sighted application on "permohonan pas khas atas talian" date 28/09/2021, 01/10/2021, to Jabatan Immigration Malaysia.</li> <li>• Sighted payment has been made to Jabatan Immigration Malaysia for special pass in July 2021 and has been approved.</li> </ul>
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			<p style="text-align: center;">d. Update passport via portal MyAssist (Operating Unit) for SOCSO</p> <p>3. HR to finalize name list for the total confirmed renewing workers together with the total amount.</p> <p>4. Proceed with process <b>a</b> (for MyEG) or <b>b</b> (e-PLKS) below:</p> <p><b>a. Work Permit Renewal through MYEG.</b></p> <p>i. HQ to finalize and collect all passports from all 34 Operating Units in order to request from Account Department to top-up MyEG prepaid account (e-Cash).</p> <p>ii. The cut-off date to request fund from Account Department is a month before the expiry date. All details such as FOMEMA result and exact amount according to each nationality to be renewed in the month will be attached together with the payment requisition.</p> <p>iii. A minimum of 5 days is required for Accounts Department for the top-up transaction process to be successful.</p> <p>iv. Once the fund has been successfully transferred into MYEG prepaid account, the renewal process</p>	
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			<p>can be done straight away. A digital official receipt will be provided by MyEG.</p> <p>v. Waiting for Work Permit Renewal delivery by MyEG representative.</p> <p>Or to proceed with the following steps before the renewal process:</p> <p>i. To update new passport in Immigration system or SELARAS to avoid “Rekod Tak Wujud” during renewal, if necessary. The submission of one (1) unit/book of passport normally can be done in one (1) working day. Meanwhile, if the submission is in bundle (a few books of passports) it requires 1-2 week to be settled by the Immigration. Frequent follow-up is also needed.</p> <p>ii. Once the passport has been updated in Immigration system, the e-SP application process can only be done. The approval is only valid for seven (7) days which also means that the Special Pass (SP) payment is accepted within 7 days only. Otherwise, the company requires to re-apply. The approval by Immigration Department is via email where normally it takes minimum 2-3 days.</p>	
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			<ul style="list-style-type: none"> <li>iii. e-SP only accepts payment using Maybank2u personal account. The payment is by using HR Manager's Maybank account. To transfer to HR Manager personal Maybank account, it can only be approved by Head of Human Resource.</li> <li>iv. Once the approval is granted, the link for the respective workers will be shared to HR Manager for the payment process.</li> <li>v. The digital official receipt from Immigration is generated. HR Manager will forward the receipt to the HR personnel.</li> <li>vi. The e-SP sheet will be printed by HR personnel in order to be pasted in the passport.</li> </ul> <p><b>b. Work Permit Renewal through e-PLKS online;</b> or to repeat the process i to vi above. If not, to proceed with:</p> <ul style="list-style-type: none"> <li>i. Checking process of FOMEMA result and worker SOCSO number.</li> <li>ii. The successful submission via e-PLKS will be issued with digital Acknowledgement Receipt.</li> </ul> <ul style="list-style-type: none"> <li>iii. The approval by Immigration Department normally takes a</li> </ul>	
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			<p>minimum of 2-3 days. All required details and approval will be submitted to Accounts Department for the payment process.</p> <p>iv. The payment is via Maybank2E which will be performed by Account Department personnel where they are required to log into e-PLKS account.</p> <p>v. The official digital receipt by Immigration will be printed to be attached together with the passport for the work permit printing and issuing process at Immigration counter. This submission process normally takes a minimum of five (5) working days.</p> <p>vi. The initial checking process to the collected passports is required. It is vital to avoid cases such as incorrect work permit year and unprinted work permit by Immigration Officer. This process requires HR to return back the passport to the Immigration and the follow-up process shall apply.</p>	
3.3.2 RZ 04 2021	Minor	<p>Requirement: 3.3.2 A mechanism to check consistent implementation of procedures is in place.</p> <p>Finding: There is no mechanism to check the consistent implementation of:</p>	<p>Root cause:</p> <p>1. As the <b>“IOI Group’s Home Hygiene and Cleanliness Procedures (SOP)”</b> was only distributed to the operating units on 17/08/2021, the Sustainability department was of the opinion that the</p>	<p>Corrective action Plan Accepted, However the effectiveness of the Plan will be verified during the next Assessment.</p> <p>Status: Open</p>

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		<p>1. IOI Group’s Home Hygiene and Cleanliness Procedures (SOP);</p> <p>2. Memorandum from the Human Resources Manager on reimbursement of medical check-up and immigration security clearance costs for the newly arrived Nepalese workers in their first month salary; and</p> <p>3. Meeting minutes between Laukin A Estate and sundry shop owner on the storing and selling of LPG at the shop.</p> <p>Objective Evidence:</p> <p>1. The IOI Group’s Home Hygiene and Cleanliness Procedures prohibits against modifying or altering water pipe connections without permission from the management, and storing diesel/petrol at the house. Despite training given on the SOP, random checks carried out by the Health Assistants, and displaying the SOP at the linesite, the following were observed:          -At Detas Estate, water pipe behind house No. C1 had modified the water pipe connections without management’s approval.          -At Leepang A Estate, petrol was found kept in a jerry can inside a worker’s bedroom in house No. C2.</p> <p>2. As per memorandum dated 7 Feb 2020 from Manager Human Resources, instructions were given to all Operating Centres to reimburse RM365 to newly-arrived Nepali workers for medical check-up and immigration security clearance costs in their first month salary, However, the following Nepali workers at Merchong Estate received their reimbursements several months later. Details are as follows:</p> <table border="1" data-bbox="577 1074 1211 1334"> <thead> <tr> <th>Estate</th> <th>Workers’ passport number</th> <th>Arrival</th> <th>Actual reimbursement</th> </tr> </thead> <tbody> <tr> <td rowspan="7">Merchong</td> <td>09941767</td> <td>28 Jan 2020</td> <td>May 2020</td> </tr> <tr> <td>11785535</td> <td>7 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>08175550</td> <td>28 Jan 2020</td> <td>May 2020</td> </tr> <tr> <td>11795651</td> <td>25 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>07906026</td> <td>25 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>11659748</td> <td>25 Feb 2020</td> <td>May 2020</td> </tr> <tr> <td>06192634</td> <td>17 Jan 2020</td> <td>May 2020</td> </tr> </tbody> </table>	Estate	Workers’ passport number	Arrival	Actual reimbursement	Merchong	09941767	28 Jan 2020	May 2020	11785535	7 Feb 2020	May 2020	08175550	28 Jan 2020	May 2020	11795651	25 Feb 2020	May 2020	07906026	25 Feb 2020	May 2020	11659748	25 Feb 2020	May 2020	06192634	17 Jan 2020	May 2020	<p>procedures were sufficient to ensure proper implementation of the procedures. However, as some OUs failed to carry out follow-up actions on the findings, we have issued a new checklist for this purpose. The Management will be monitoring the inspections and follow-up actions</p> <p>2. The late payment of reimbursement of medical check-up and immigration security clearance costs for the newly arrived Nepalese workers was only paid in May 2020 by Merchong estate because of the following:</p> <p>a) The estate was handling other pressing issues like harvesters’ incentives, lockdown and work from home due to the Movement Control Order (MCO)</p> <p>b) The office staffs failed to notify the estate management regarding the related email from HR dated 7/2/2020</p> <p>c) Moreover, as this is the first time such a reimbursement is being made, the management failed to notice the email until being reminded to do so by the Management</p> <p>3. The mechanism to ensure compliance with decisions made in meetings are the minutes of meetings and follow up actions by the operating centres until issues are resolved. However, in this case Laukin A Estate management could not ensure that Kedai Runcit Zainal obtained the permit for the storage and supply of gas as the shop keeper said that the movement control order (MCO) made it difficult for him to</p>	
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			<p>a) Merchong estate were issued with a <b>show cause letter</b> to explain the late payment;  <b>Appendix 3.3.2 (4) Email (Show cause letter) to Merchong estate manager by Senior Manager dated 8/10/21</b>  <b>Appendix 3.3.2 (5) Email (Reply to Show cause letter) by Merchong estate manager to Senior Manager dated 13/10/21</b></p> <p>b) All operating centres were also issued an email with the following instructions on 19/10/21 "Please take note of RSPO Requirement 3.3.2 - All operating centres shall have *mechanisms to check the consistent implementation of procedures          *Mechanism can be in the form of checklists, action plans, programs , logs, meetings, supervision, delegation of duties etc. Operating centres shall show evidence that a mechanism is available to ensure that procedures (which includes policies, guidelines, memos, instructions, decisions made in management reviews, stakeholders' meetings etc) have been implemented or are in progress  <b>Appendix 3.3.2 (1) Email to all operating units entitled "Mechanism to Check Implementation of Procedures" dated 19/10/21</b></p>	
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			<p>3. Laukin A estate issued a letter on 27/9/21 to Kedai Runcit Zainal entitled “Per: Larangan Menyimpan atau Menjual Silinder Gas Tanpa Permit” with strict instructions to cease storing and selling gas cylinders at his shop with immediate effect. The contract can be terminated if he fails to comply with the instructions.</p> <p><b>Appendix 3.3.2 (1) Email to Laukin estate entitled “Mechanism to Check Implementation of Procedures” dated 19/10/21 to inform all OUs to take note of RSPO Requirement 3.3.2 - All operating centres shall have mechanisms to check the consistent implementation of procedures</b></p> <p><b>Appendix 3.3.2 (6) Letter from Laukin A estate issued to Kedai Runcit Zainal entitled Per: Larangan Menyimpan atau Menjual Silinder Gas Tanpa Permit” dated 27/9/21</b></p>	
<p>3.4.2 MAR 01 2021</p>	<p>Minor</p>	<p>Requirement : 3.4.2 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>Finding : The social impact assessment undertaken is not involving the affected stakeholders and including the impacts of any outgrower and not documented.</p> <p>Objective evidence :</p>	<p>Root cause: The SIA did not involve some of the affected stakeholders and out growers and including the impacts of any out grower as the Assistant managers and staffs in charge who assisted sustainability department in preparing the management plan failed to highlight the following issues as the felt all the issues are recorded and addressed at prompt as possible, operating</p>	<p>Corrective action Plan Accepted, However the effectiveness of the Plan will be verified during the next Assessment.</p> <p>Status: Open</p>

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		<p>1. Detas Estate - SIA reviewed on September 2021 not included on encroachment by Felda Lepar Hilir 5 and prices at sundry shop (including the price differences between estate and outside shop).</p> <p>2. Merchong Estate, Mekassar Estate and Leepang A Estate – SIA reviewed on September 2021 not included on the Covid 19 impact to the employees, including the leave for them to go back to their origin country.</p> <p>3. Mekassar Estate – SIA reviewed on September 2021 not included on the impact of the Finnwatch report regarding overtime issues that have been claimed by the workers since Jun 2019. Interview has been made between the auditors, management and respective workers also his younger brother via WhatsApp video call, hence the solution for both parties yet to resolved.</p> <p>4. SIA reviewed on September 2021 - Merchong Estate, Bukit Leelau Estate, Leepang A Estate on contract substitution. This happen to the Indian, Bangladeshi and Nepal workers at respective estates. The issues is tantamount to contract substitution as defined under Annex 1 of the RSPO MYNI 2021.</p>	<p>centres felt that consolidating the comments in mitigation plans document will only be duplicating the actions taken as they though the issues had been completely or in progress to be resolved.</p> <p>The social impact assessment undertaken is not involving the affected stakeholders and including the impacts of any outgrower and not documented.</p> <p><b>1. Detas Estate</b></p> <p>a. As the encroachment issue was settled with the involvement of the Felda Lepar Hilir 5 outgrowers (estate owners), Jabatan Tanah dan Galian, IOI GIS team and Detas estate management, the management thought that it was not necessary to include the issue as it has been resolved amicably.</p> <p>b. Though a canteen meeting was conducted together with the workers' representatives, canteen operator and management on 8/6/2021, the discussion regarding prices were not minuted. The management failed to include the issue of price differences in the SIA as they felt that the issues have been settled in the canteen meeting</p> <p><b>2. Merchong Estate, Mekassar Estate and Leepang A Estate</b></p> <p>As the issue of Covid 19 impact to the employees, including the leave for them to go back to their origin country is included in the Finnwatch Report Action Plan as <b>Item 3.6.1 -</b></p>	
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			<p><b>Employment contracts have expired but workers face problems returning home</b> and being resolved with the involvement of workers, the management felt that it would be repetitive to include the issue in the SIA</p> <p><b>3. <u>Mekassar Estate</u></b>          As the issue regarding overtime claimed by the workers since Jun 2019 is included in the Finnwatch Report Action Plan as <b>Item 3.3.2 Issue - Workers are not paid OT despite working more than 8 hours</b> is in the process of being investigated with the involvement of workers and reimbursements made if found to be true, the management felt that it would be repetitive to include the issue in the SIA. Please see below action being taken:          Action - OCs to show evidence eg:</p> <ul style="list-style-type: none"> <li>• workers actually took long breaks eg 1 or 2 hours away from work</li> <li>• Signed “Workers Work Verification” form</li> <li>• Incomplete task form after due inquiry</li> <li>• OT request form (signed by workers)</li> <li>• Other evidence</li> </ul> <p><b>4. <u>Merchong Estate, Bukit Leelau Estate, Leepang A Estate on contract substitution</u></b>          As the contract substitution allegations involving Indian, Bangladeshi and</p>	
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			<p>Nepal workers is the core of the Finnwatch Report and is in the process of being investigated by IOI Management with the involvement of workers, the Merchong Estate, Bukit Leelau Estate, Leepang A Estate management felt that the Finnwatch Report Action Plan was sufficient to address all the alleged issues. Therefore, they failed to include it in the SIA</p> <p>Corrective Action: Introduce an additional column in social management plan of SIA to indicate specific issues based on impact addressed. The standard template of Social Management Plan of SIA has been revised and all operating center to follow the revised version.</p> <p><b>Appendix 3.4.2 (1): Sampled of Revised Social Management Plan for Detas Estate on November 2021</b></p> <p>A training was held on 17/11/2021 to inform all operating centres to ensure that future SIA's shall:</p> <ul style="list-style-type: none"> <li>a) Involve all the affected stakeholders and out growers and,</li> <li>b) include all social issues that involve our stakeholder</li> <li>c) include current issues that may give impact</li> <li>d) include social issues that are being resolved in a separate forum e.g. meeting,</li> </ul>	
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			correspondences by mentioning where to access the related document	
3.4.3 MAR 02 2021	Major3	<p>Requirement :</p> <p>3.4.3: The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>Finding :</p> <p>Social monitoring plans not reviewed and updated in a participatory way.</p> <p>Objective evidence :</p> <p>1.Detas Estate - SIA action plans reviewed on September 2021 not included on encroachment by Felda Lepar Hilir 5 and prices at sundry shop (including the price differences between estate and outside shop).</p> <p>2.Merchong Estate, Mekassar Estate and Leepang A Estate – SIA action plans reviewed on September 2021 not included on the Covid 19 impact to the employees, including the leave for them to go back to their origin country.</p> <p>3.Mekassar Estate – SIA action plans reviewed on September 2021 not included on the impact of the Finnwatch report regarding overtime issues that have been claimed by the workers since Jun 2019. Interview has been made between the auditors, management and respective workers also his younger brother via whatsapp video call, hence the solution for both parties yet to resolved.</p> <p>4.Merchong Estate, Bukit Leelau Estate, Leepang A Estate - SIA action plans reviewed on September 2021 – not included on contract substitution. This happen to the Indian, Bangladeshi and Nepal workers at respective estates. The issues is tantamount to contract substitution as defined under Annex 1 of the RSPO MYNI 2021.</p>	<p>Root cause:</p> <p>The SIA did not involve some of the affected stakeholders and out growers and including the impacts of any out grower as the Assistant managers and staffs in charge who assisted sustainability department in preparing the management plan failed to highlight the following issues as the felt all the issues are recorded and addressed at prompt as possible, operating centres felt that consolidating the comments in mitigation plans document will only be duplicating the actions taken as they though the issues had been completely or in progress to be resolved.</p> <p>The social impact assessment undertaken is not involving the affected stakeholders and including the impacts of any outgrower and not documented.</p> <p><b><u>Detas Estate</u></b></p> <p>a. As the encroachment issue was settled with the involvement of the Felda Lepar Hilir 5 outgrowers (estate owners), Jabatan Tanah dan Galian, IOI GIS team and Detas estate management, the management thought that it was not necessary to include the issue as it has been resolved amicably.</p> <p>b. Though a canteen meeting was conducted together with the workers' representatives, canteen operator and management on 8/6/2021, the discussion regarding prices were not</p>	<p>Sighted an evidence all the issues has been include in the SIA Action plan such as:</p> <p><b><u>Detas Estate</u></b></p> <ul style="list-style-type: none"> <li>• Chronology of land encroachment between IOI and Felda Lepar Hilir 5</li> <li>• Sighted an evidence GIS team conducted survey related to land encroachment on 05/02/2020</li> <li>• Sighted involvement from Felda Lepar Hilir 5 to review and joined to check boundary has been claimed by IOI on12/07/2019</li> <li>• Sighted the minute meeting between the workers' representatives, canteen operator and management on 8/6/2021</li> </ul> <p><b><u>Merchong Estate, Mekassar Estate and Leepang A Estate</u></b></p> <ul style="list-style-type: none"> <li>• Leepang A Estate management had arranged a meeting with the related workers to discuss this matter in details on 11/09/2021. The workers were encouraged to continue working until the flight tickets has confirmed by the headquarters.</li> </ul>

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			<p>minuted. The management failed to include the issue of price differences in the SIA as they felt that the issues have been settled in the canteen meeting</p> <p><b><u>Merchong Estate, Mekassar Estate and Leepang A Estate</u></b>          As the issue of Covid 19 impact to the employees, including the leave for them to go back to their origin country is included in the Finnwatch Report Action Plan as <b>Item 3.6.1 - Employment contracts have expired but workers face problems returning home</b> and being resolved with the involvement of workers, the management felt that it would be repetitive to include the issue in the SIA</p> <p><b><u>Mekassar Estate</u></b>          As the issue regarding overtime claimed by the workers since Jun 2019 is included in the Finnwatch Report Action Plan as <b>Item 3.3.2 Issue - Workers are not paid OT despite working more than 8 hours</b> is in the process of being investigated with the involvement of workers and reimbursements made if found to be true, the management felt that it would be repetitive to include the issue in the SIA.          Please see below action being taken:          Action - OCs to show evidence eg:</p> <ul style="list-style-type: none"> <li>• workers actually took long breaks eg 1 or 2 hours away from work</li> <li>• Signed "Workers Work Verification" form</li> <li>• Incomplete task form after due inquiry</li> <li>• OT request form (signed by workers)</li> <li>• Other evidence</li> </ul>	<ul style="list-style-type: none"> <li>• The workers were encouraged to continue working until the flight tickets has confirmed by the headquarters.</li> <li>• The estate management had a meeting with the relevant workers on 07/08/2021 and encourage them to work until the flight tickets were confirmed by the headquarters.</li> </ul> <p><b><u>Mekassar Estate</u></b></p> <ul style="list-style-type: none"> <li>• Workers whom planned to return back to their country of origin during the Covid-19 pandemic facing this issue.</li> </ul> <p>However, the estate management had arranged to have a meeting with all the relevant workers to explain and advised them to continue working until the flight tickets were confirmed by the headquarters.</p> <ul style="list-style-type: none"> <li>• Sighted all the evidence form has established an implement for monitored minimum wages &amp; OT has been recorded and meet such as OT request form (signed by workers and "Workers Work Verification" form</li> </ul>
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			<p><b><u>Merchong Estate, Bukit Leelau Estate, Leepang A Estate on contract substitution</u></b></p> <p>As the contract substitution allegations involving Indian, Bangladeshi and Nepal workers is the core of the Finnwatch Report and is in the process of being investigated by IOI Management with the involvement of workers, the Merchong Estate, Bukit Leelau Estate, Leepang A Estate management felt that the Finnwatch Report Action Plan was sufficient to address all the alleged issues. Therefore, they failed to include it in the SIA</p> <p>Corrective Action: Introduce an additional column in social management plan of SIA to indicate specific issues based on impact addressed and monitoring plan has reviewed. The standard template of Social Management Plan of SIA has been revised and all operating center to follow the revised version.</p> <p><b>Appendix 3.4.2 (1): Sampled of Revised Social Management Plan for Detas Estate on November 2021</b></p> <p>A training was held on 17/11/2021 to inform all operating centres to ensure that future SIA's shall:</p> <ul style="list-style-type: none"> <li>a) involve all the affected stakeholders and out growers and,</li> <li>b) include all social issues that involve our stakeholder</li> <li>c) include current issues that may give impact</li> </ul>	<p>Status: Closed.</p>
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			<p>d) include social issues that are being resolved in a separate forum e.g. meeting, correspondences by mentioning where to access the related document</p>	
<p>6.2.4 RZ 01 2021</p>	<p>Major</p>	<p>Requirement: 6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available 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 (5 years) is allowed to upgrade the infrastructure.</p> <p>Finding: Workers' housing conditions are not in accordance with the requirements of the Employees' Minimum Standard of Housing, Accommodation and Amenities Act 1990 (the EMSHAA Act)</p> <p>Objective evidence: Section 6(1) (c) of the EMSHAA Act requires the management to ensure that the buildings are kept in a good state of repair and painted to present a satisfactory appearance.</p> <p>1. Sighted at Detas Estate workers' housing as follows: - Houses No. C5, C6 and E7 had graffiti painted on the front door, inner and outer walls. - House No. B6's back door was flimsy and in a poor state of disrepair and the front door has no knob.</p> <p>2. The foreign workers' houses at Mekassar, and Bukit Leelau Estates either do not have any flushing mechanism, or the flushing mechanism is not working.</p> <p>All the above are evidence that the workers' houses were not kept in a good state of repair and not painted to present a satisfactory appearance.</p>	<p>Root cause: 1. a) Houses No. C5, C6 and E7 – During the audit, Detas estate was still in the process of refurbishing their houses according to their 2021/2022 budget (Appendix 6.4.2 (1)). The tenants of the houses which had graffiti painted on the front door, inner and outer walls were either shifted to other houses or repatriated. The refurbishment work was supposed to be mostly completed by September 2021. However due to MCO, the refurbishment work was delayed as the contractor and his workers could not obtain approval from MITI to continue their work <b>Appendix 6.2.4 (1) Capital expenditure budget 2021/2022 for Detas estate</b></p> <p>b) Though the workers have been repeatedly informed to report all damages/repairs to the management, the tenants of House No. B6 failed to report that their back door was flimsy and in a poor state of disrepair and the front door has no knob.</p> <p><b>Bukit Leelau Estate</b> Bukit Leelau estate management before this had installed flushing mechanism in all workers houses. However, lack of supervision and maintenance of the flushing mechanisms caused the breakdown of</p>	<p>Auditor has verified the evidence: The refurbishment and repair work at the following houses in Detas Estate workers' housing were completed as follows: 1a) The repainting work on Houses No. C5, C6 and E7 which had graffiti painted on the front door, inner and outer walls were completed Appendix 6.2.4 (2) Before and after photos repainting of Houses No. C5, C6 and E7 1b) The repair work on House No. B6's flimsy back door and the front door knob was completed</p> <p>Appendix 6.2.4 (3) Before and after photos of replaced back door and front door knob of House No B6</p> <p>A new checklist was prepared as a mechanism to check consistent implementations of IOI Group's Home Hygiene and Cleanliness Procedures (SOP). "senarai semak kebersihan dan susun atur perumahan pekerja setiap 6 bulan"</p> <p>Sighted an installation of flush system at every workers house.</p> <p>Sighted an email by Manager Sustainability, Safety and Health (Peninsular)</p>

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			<p>some of the flushing mechanisms example  <b>Mekassar Estate</b>  <b>Estate management conducted investigation and found that the root cause of the issue is as per below:</b></p> <ul style="list-style-type: none"> <li>a. Block C was built in 1999 and the toilets followed old design which did not come with the flushing mechanism.</li> <li>b. Estate carried out toilet system census at every workers' house and found out that most of the houses consist of flushing toilet (except block C) but majority of them in a poor condition.</li> <li>c. Lack of monitoring on the workers' houses by estate management to comply with legal requirements resulted in some houses not having proper flushing mechanism.</li> <li>d. Despite being aware that they have to report to management regarding repairs in their houses, workers did not do so</li> </ul> <p>Corrective Action:</p> <ul style="list-style-type: none"> <li>1. a) The refurbishment and repair work at the following houses in Detas Estate workers' housing were completed as follows:              1a) The repainting work on Houses No. C5, C6 and E7 which had graffiti painted on the front door, inner and outer walls were completed on 24/9/2021</li> </ul> <p><b>Appendix 6.2.4 (2) Before and after photos repainting of Detas estate Houses No. C5, C6 and E7</b></p>	<p>IOI Plantation Services Sdn Bhd to all operation units to comply with the new guidance on 19/10/2021</p> <p>Status: Closed.</p>
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			<p>1b) The repair work on House No. B6's flimsy back door and the front door knob was completed on 22/9/2021</p> <p><b>Appendix 6.2.4 (3) Before and after photos of replaced back door and front door knob of Detas estate House No B6</b></p> <p>b) A new checklist was prepared as a mechanism to check consistent implementations of IOI Group's Home Hygiene and Cleanliness Procedures (SOP). This checklist was distributed via email to all operating units to carry out inspections and corrective actions immediately and subsequently every 6 months</p> <p><b>Appendix 6.2.4 (4) Email to all operating units entitled "Mechanism to Check Implementation of Procedures" dated 191021</b></p> <p><b>Appendix 6.2.4 (5) Completed Checklist Home Hygiene and Cleanliness from Detas</b></p> <p>2. The management of <b>Mekassar and Bukit Leelau estates</b> is in the process of installing flushing mechanisms in all foreign workers' houses</p> <p><b>Appendix 6.2.4 (6) Program to install flushing mechanism for Bukit Leelau Estate workers' houses</b></p> <p><b>Appendix 6.2.4 (7) Photo of flushing mechanisms newly</b></p>	
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			<p align="center"><b>installed in Bukit Leelau Estate workers houses</b>  <b>Appendix 6.2.4 (8) Program to install flushing mechanism for Mekassar Estate workers' houses</b>  <b>Appendix 6.2.4 (9) Photo of flushing mechanisms newly installed in Mekassar Estate workers houses</b></p>	
6.6.1 RZ 02 2021	Major	<p>Requirement: 6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited:</p> <ul style="list-style-type: none"> <li>-Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes)</li> <li>-Charging the workers for recruitment fees</li> <li>-Contract substitution</li> <li>-Involuntary overtime</li> <li>-Lack of freedom of workers to resign</li> <li>-Penalty to the workers for termination of employment</li> <li>-Debt bondage</li> <li>-Withholding of wages.</li> </ul> <p>Finding: Workers from India, Bangladesh and Nepal had been given inaccurate information during the briefing in their home countries by the agents and/or agents' representatives. This include wages, working conditions, and workers not knowing their exact terms of employment contract before leaving their countries.</p> <p>Objective Evidence:          Indian, Bangladeshi and Nepali workers (at Merchong, and Bukit Leelau) and Bangladeshi and Indian workers (at Leepang A Estate) stated that they were misrepresented by the agents and/or agents' representatives in their home countries, and that they had relied on the misrepresentations to agree to the job offer in Malaysia. Examples of misrepresentations they received were as follows:</p>	<p>Root cause:</p> <p>Based on the evidence presented by our recruitment agents, most of the Indian and Nepalese workers were aware of their wages, working conditions and the terms in their employment contract before they registered with the agents and before leaving their countries to work in our company</p> <p>The following recruitment processes is followed and monitored by the Company and the appointed agents in India and in Malaysia during the recruitment of the above-mentioned employees:</p> <ol style="list-style-type: none"> <li>1. The appointed agent or his representatives briefs the workers on their job requirements, contents of the employment contract, IOI's No Recruitment Fee policy, letter of undertaking, declaration and show the company video to the workers in the workers own language. The briefing is recorded in a video.</li> <li>2. After the briefing by the agents, the workers are requested to sign all relevant</li> </ol>	<p>Sighted Foreign Workers Recruitment Guidelines/ Procedures has be revised to include strict compliance to "no contract substitution" elements on date October 2021.</p> <p>The guidelines or procedure will be given to recruitment agency and will briefing immediately when movement control order were lifted to foreign workers enter to Malaysia. Aspe r current situation this procedure not yet be implemented related to no operation on recruitment agency.</p> <p>Status : closed</p> <p>The effectiveness of implementation will be verified when recruitment activities has started.</p>

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		<p>a. One Indian worker in Leepang A Estate said that before he paid his agent, he was told that he would be working in an oil packing plant.</p> <p>b. Indian workers from Merchong and Bukit Leelau Estates said before they paid the agent, they were told that they would be doing light work such as watering, weeding and manuring at oil palm nurseries.</p> <p>c. Indian, Bangladeshi and Nepali workers (at Merchong and Bukit Leelau Estates), and Bangladeshi and Indian workers (at Leepang Estate) said that they were told by the agents/agents' representatives that they would be doing light work of manuring, watering and weeding at flower nurseries.</p> <p>d. Some Indian and Nepal workers (Merchong Estate) said that the agent/agent's representative had inaccurately informed them a higher wage than what was eventually paid when they arrived in Malaysia.</p> <p>e. Some Bangladeshi workers (Leepang A Estate) said they were not shown any video before they left their country and so they were not adequately briefed of the work they are supposed to do in Malaysia.</p> <p>f. All the workers said they were not given time to read the agreements they signed in their home country, not given a copy of the same, and therefore were not completely aware of their terms of employment, rights, entitlements, obligations, etc before they left their home countries.</p> <p>The agents and/or agent representatives were named as follows:          India: "Iqbal", "Imtiyaz", "Tanveer", "Neeraj", "Wazir".          Nepal: "SAARC Overseas Pvt Ltd", "Relation Employment Service Pte Ltd", "Adesh Serasthaa"          Bangladesh: "Al Islam Overseas"</p>	<p>documents such as employment contract in English &amp; Hindi, letter of undertaking, declaration letter, declaration and acknowledgement of 38,500 rupees for recruitment fee from IOI.</p> <p>In addition, the agent will also arrange a Court Officer/Advocate High Court to interpret and explain in Hindi language to the workers the Undertaking / Declaration document, and then a Government Officer/Notary to attest the said Undertaking/Declaration. This document is executed on stamp paper to endorse the authenticity, and to ensure that the Undertaking/Declaration is legitimate and legally enforceable. The workers will commit criminal offence of perjury or contempt of court if they made false declaration in the presence of the Court Officer and Government Officer. With the trust and confidence in the Indian judicial system and the Government of India, the Company truly and honestly relied on these endorsed Undertaking/Declaration documents by the workers.</p> <p>Therefore, based on the above recruitment processes, the Indian workers were aware of their wages, working conditions and terms of employment contract before leaving their countries. The similar recruitment processes were done for Nepalese workers by their appointed agents. See the sample of the recorded videos. However, as the Bangladesh workers were recruited through G2G arrangements via its appointed agencies, the Company has no control over the</p>	
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		<p>All the above is tantamount to contract substitution as defined under Annex 1 of the RSPO MYNI 2021. Annex 1 of the RSPO MYNI 2021 defines contract substitution as “The practice of substituting or changing the terms of employment to which the worker originally agreed, either in writing or verbally, which results in worse conditions or less benefits. Changes to the employment agreement or contract are prohibited unless these changes are made to meet local law and provide equal or better terms”.</p>	<p>recruitment of these workers. We only provide documents requested by the authorities.</p> <p>As it is difficult to determine if a person is telling the truth or otherwise, we depend on physical evidence provided by the agents as compared to the statements from the workers.</p> <p>With the abovementioned substantiation, it is clear that the recruitment processes were done in a proper manner and the Company and agents made efforts to ensure workers understood their wages, type of work, working conditions and terms of employment by explaining in English &amp; in their own language and there was no intention of committing “contract substitution”.</p> <p>Corrective Action: ensure no repeat of claims of “contract substitution” in future, the Company shall carry out the following to further improve the recruitment process for all future recruitments:</p> <ol style="list-style-type: none"> <li>1. Foreign Workers Recruitment Guidelines/ Procedures shall be revised to include strict compliance to “no contract substitution” elements</li> <li>2. Recruitment agent contracts shall be revised and include the “Revised Foreign Workers Recruitment Guidelines/</li> </ol>	
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			<p>Procedures” as an attachment or addendum before being issued and signed</p> <p>3. HR shall brief recruitment agencies on the revised terms and conditions and guidelines before new contracts are signed. Records which include videos, attendance list and acknowledgement on the understanding of the briefing and signing of the contract shall be available</p> <p>4. HR shall take measures to strictly monitor recruitment agents and take appropriate action if the implementation of the above requirements/ guidelines / procedures are not followed <b>(Future recruitments)</b></p> <p>5. HR shall assist workers who insist that they feel cheated to submit police reports to their respective embassies for their appropriate action</p>	
7.7.2 DA 01 2021	Minor	<p>Requirement: Indicator 7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.</p> <p>Finding: Updated or amended areas of peat inventory was not reported yet to RSPO Secretariat.</p>	<p>Root cause: The amendment of the peat hectareage was yet shared to RSPO GHG Secretariat was due to waiting for the finalization of other estates peat resurvey activities. RSPO GHG Secretariat have been informed as per email submitted to RSPO on 20 July 2020 (Refer to Appendix 1- Peat Declaration</p>	<p>Corrective action Plan Accepted, However the effectiveness of the Plan will be verified during the next Assessment.</p> <p>Status: Open.</p>

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		<p>Objective evidence:          Peat inventory was sent to RSPO Secretariat on 22/07/2020 for Bukit Leelau Estate @ 89.63 ha. Based on soil maps prepared by GIS Department, IOI Research Centre revised dated April 2020 at Bukit Leelau Estate, the peat soil planted was amended from 89.63 ha to 98.63 ha. During the audit process, Bukit Leelau Estate yet to be updated or reported to the RSPO Secretariat with new amended of the peat planted area @ 98.63 ha.</p>	<p>Communication to RSPO) that there are still on-going resurvey activities and adjustment will be submitted once all the resurvey activities completed. Since the peat declaration was done as in a group level, the adjustment to be done in overall instead of multiple adjustment declared to RSPO. IOI actively communicate and engaged with RSPO pertaining peat and other matters          Corrective Action:          IOI sustainability (HQ) had submitted the correct figure to RSPO, Ms. Devaladevi on 18.10.2021 and RSPO Secretariat have acknowledged on the changes of peat hectarage as email dated 19.10.2021. Please refer to Appendix 2 on the acknowledgement receipt by RSPO.</p>	
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<p>7.7.5 DA 02 2021</p>	<p>Major</p>	<p>Requirement: Indicator 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 crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p> <p>Finding: Drainability Assessment was not available and yet to be reported to RSPO Secretariat.</p> <p>Ref: a)4.4.2 Submission of the report b)ANNEX 5. Transition Arrangements For Drainability Assessment Procedure under II. Transition arrangement c)Table A5-1: Requirements for submission of prior DA assessments and replanting of peat areas</p> <p>Objective evidence: During the audit process dated 23/09/2021 at Bukit Leelau Estate, the auditor only sighted Memo on Outcome of Peat area case study located at field ex-PM90W for 10 ha study instead of peat planted area declared @ 98.63 ha. However, there is no evidences drainability assessment report was given to the auditor during the audit day. Furthermore, there is no evidence also this drainability assessment were reported to RSPO Secretariat.</p>	<p>Root cause: Initially, it was made known in the PLWG of RSPO that drainability study can be decided internally without submission to RSPO before 15<sup>th</sup> November 2019. This was discussed in the meeting, however later it was changed</p> <p>Corrective Action: A full drainability study report for 10 ha of field ex-PM90W (PS7) has been submitted to RSPO representative, Ms Devaladevi on 2<sup>nd</sup> October 2021 using the RSPO Drainability Assessment Procedure Tier 1 Method as per mention in <b>Appendix 1- PS7 Drainability Assessment</b>. The secretariat also takes note that there is a balance of ~88 ha of existing cultivation on peat where data collection is currently on-going in preparation for a drainability assessment.</p> <p>Based on secretariat, the current 10 ha drainability assessment of field ex-PM90W(PS7) need to be combined with the remaining 88Ha drainability assessment in that way, the whole 98.63 ha on peat would be considered to have gone through an actual DA review. Please refer to <b>Appendix 2 – Acknowledgment receipt by RSPO</b>.</p> <p><b>Appendix 1</b> - Appendix 1- PS7 Drainability Assessment <b>Appendix 2</b> - Acknowledgment receipt by RSPO</p>	<p>Sighted A full drainability study report for 10 ha of field ex-PM90W (PS7) has been submitted to RSPO representative, Ms Devaladevi on 2<sup>nd</sup> October 2021 using the RSPO Drainability Assessment Procedure Tier 1 Method as per mention in <b>Appendix 1- PS7 Drainability Assessment</b>. The secretariat also takes note that there is a balance of ~88 ha of existing cultivation on peat where data collection is currently on-going in preparation for a drainability assessment.</p> <p>RSPO Secretariat also takes note that there is a balance of ~88 ha of existing cultivation on peat where data collection is currently on-going in preparation for a DA assessment. When this is ready, would be highly encouraged to include this area (PS7), that way the whole 98ha on peat would be considered to have gone through an actual DA review.</p> <p>Status: closed / however need to verified drainability assessment results for 88 ha for next audit</p>
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<p>7.8.2 DA 03 2021</p>	<p>Major</p>	<p>Requirement: Indicator 7.8.2 (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).</p> <p>Finding: Water courses and wetlands was not fully protected, including maintaining and restoring appropriate riparian and other buffer zones.</p> <p>Objective evidence: During site visit at Leepang A Estate, Field 02PA (Riparian/buffer zones area), sighted pesticides application or chemical spraying have been carried out at the area which is contradict with the company guidelines "Maintenance of Riparian Reserve dated 20/12/2011".</p>	<p>Root cause: Despite buffer zone training for sprayer (dated: 15/5/21) had been conducted to all sprayers prior to spraying program in PM 02PA, it was found that the training was not effective as it was conducted during muster call with no pictorial shown to the workers to increase their understanding. Besides, on the day of spraying in the Field 02PA dated 2<sup>nd</sup> August 2021, the field supervisor in-charge of spraying gang, Mr Sufian was instructed by assistant manager to go to chemical store for upkeeping purposes upon receiving new chemical stock. He brought along his mandor to assist him and no superior was left in the field to monitor the spraying process</p> <p>Corrective action: Correction: Immediate action was taken by planting grasses to rehabilitate the area and preventing any erosion occurrence in the future. Besides, stacked frond were removed and re-stacked outside the riparian reserve. Refer to Appendix 1: Picture of rehabilitating of affected buffer zone.</p> <p>Corrective action: Retraining on buffer zone practices has been conducted to the spraying and manuring gang which had been take place at the incident location to ensure the workers clearly aware on the do's and the don'ts along the riparian reserve area. Please refer to Appendix 2: Buffer zone training for sprayers and manurers. A reminder letter was issued to Mr Sufian for</p>	<p>Auditor has verify the evidence: Sighted the pictorial image of that areas has been rehabilitate by planting the grass</p> <p>Onsite training has been conducted to spraying gang on 23/10/2021 by assistant manager</p> <p>Reminder letter has been issued to field supervisor related to lack monitoring of spraying activities on 06/10/2021</p> <p>Status: Closed. However, the effectiveness of the Action Plan will be verified during the next Assessment.</p>
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			the poor arrangement of manpower which lead to no supervision during spraying process. Refer to Appendix 3 : Reminder Letter for Mr Sufian process. Refer to Appendix 3 : Reminder Letter for Mr Sufian	
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**Attachment 5**

**STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED**

<b>P &amp; C Indicator</b>	<b>Specification Major/Minor</b>	<b>Detail Non-conformances</b>	<b>Verification by Assessor</b>
4.1.1 MAR 01 2020	Major	<p>Finding: A policy to respect human rights was not include the clause on prohibiting retaliation against Human Rights Defenders.</p> <p>Objective evidence: A Sustainable Palm Oil Policy include the respect on human rights, however did not include statement on "prohibiting retaliation against Human Rights Defenders".</p>	<p>A policy to respect human rights was included in the clause on prohibiting retaliation against Human Rights Defenders page 2 of the Sustainable Palm Oil Policy include the respect on human rights and protecting human rights defenders against threats and retaliation in accordance with the Universal Declaration of Human Rights, the International Labor Organization's core conventions, United Nations Guiding Principles on Business and Human Rights, United Nations Global Compact on human rights, labor, environment and anti-corruption and the principles of Free and Fair Labor in Palm Oil Production.</p> <p>Status: Closed</p>
6.7.3 DA 01 2020	Major	<p>Finding: Workers did not were appropriate personal protective equipment (PPE) to cover all potentially hazardous operations.</p> <p>Objective evidence: During site visit at Mekassar Estate Field No. 04E and 06E for Harvesting Operations, sighted 3 Frond Stacker workers did not wear appropriate personal protective equipment (PPE) i.e. cotton glove as per endorsement by SaOP and HIRARC.</p>	<p>All staff and workers such as the storekeepers, harvesters and sprayers/manurers were continuously trained in safe working practices including SOP for PPE related to their job function. Appropriate PPE were given to workers based on HIRARC and SaOP recommendations suitable for the job position or hazardous operation undertaken. This was verified in the PPE issuance records viewed. During site visit at harvesting operation, circle spraying operation and manuring operation for all estates, sighted they were seen to wearing PPE such as face masks respirators, goggles, rubber boots, nitrile/cotton gloves, apron and hard hat, to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Interview of workers showed they know when to change to a new set, either by expiry date or when they are damaged or rendered ineffective to use.</p> <p>Status: Closed.</p>

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**Attachment 6**

**Time Bound Plan**

**Details of Time Bound Plan as submitted by IOI Plantation Services Sdn Bhd (30/06/2021)**

<b>No</b>	<b>PMU</b>	<b>Supply Bases (Estate Name)</b>	<b>Main Assessment</b>	<b>Certification Status</b>	<b>Status</b>	<b>Updated Information on Minimum Requirements for Multiple Management Units , Clause 4.5.1 RSPO Certification Systems for Principles &amp; Criteria</b>
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, Jasin Lalang and Sembilan Tani (Associated Outgrower)	Aug 2009	Re-Certified in Aug 2015	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 2015	Recertification audit completed in August 2020	No outstanding issues

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6.	Bukit Leelau POM	Bukit Leelau, Detas, Merchong, Mekassar, Leepang A and Laukin A	Apr 2010	Re-Certified in Nov 2015	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 2015	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.
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 January 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

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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.	In the process of closing Nonconformities 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.	<b>IOI – Pelita, Sarawak</b>	Sejap and Tegai	<b>Planned – TBC as it is under the resolution process</b>	<b>Uncertified Unit</b>	IOI – Pelita (Sarawak) is in the resolution process (under RSPO CP)	<p>CICOM completed the Capacity Building Program at the end of June 2019.</p> <p>Currently, with input from all stakeholders, including the State of Sarawak Government, IOI is evaluating options in regards to the surveyors to be involved in the Community Participatory Mapping.</p> <p>Further and updated progress of this issue could be access through the link below;</p> <p>(a) <a href="#">IOI Pelita Land Dispute Resolution Plan</a>            (b) <a href="#">Current progress on IOI Pelita Land Dispute Resolution Process</a>            (c) <a href="https://www.ioigroup.com/Content/MEDIA/M_Media?Category=7">https://www.ioigroup.com/Content/MEDIA/M_Media?Category=7</a>            (d) <a href="#">RSPO Case Tracker – IOI Pelita Status of Complaints</a></p> <p>Handing over of the ex-gratia payment ceremony has been conducted on 5th September 2019 in Miri involving members from 4 main communities respectively. Second stage of the Resolution Plan, 3D Community Participatory Mapping, started in August 2019. Technical assistance to the affected communities is being provided by CICOM. By mid-March 2020, six out of nine affected communities had their surveys done. Unfortunately, at that point, the coronavirus outbreak reached Sarawak and the government issued Movement Control Order. The Community Participatory Mapping had to be put on hold.</p>

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16.	PT SKS, Indonesia	SKS 1, SKS 2, and SKS 3	Planned - 2021	Uncertified Unit	RSPO Stage 1 was conducted in September 2019	<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 15<sup>th</sup> 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." IOI received an email from RSPO that "the Investigation &amp; 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) <a href="#">RSPO Ketapang Complaint for PT BSS, PT SKS &amp; PT BNS</a></p> <p>(b) <a href="#">RSPO Case Tracker – PT BSS, PT SKS &amp; PT. BNS Status of Complaints</a></p> <p>(c) <a href="#">RSPO Post-Complaints Monitoring</a></p> <p>The Stage 1 of RSPO P&amp;C audit was conducted on 9<sup>th</sup> – 12<sup>th</sup> 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.</p>
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17.	<b>PT BNS, Indonesia</b>	BNS 1, BNS 2, BNS 3 and BNS 4	<b>Planned - 2021</b>	<b>Uncertified Unit</b>	<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 15<sup>th</sup> 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 &amp; 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> <ul style="list-style-type: none"> <li>a) <a href="#">RSPO Ketapang Complaint for PT BSS, PT SKS &amp; PT BNS</a></li> <li>b) <a href="#">RSPO Case Tracker – PT BSS, PT SKS &amp; PT. BNS Status of Complaints</a></li> <li>c) <a href="#">RSPO Post-Complaints Monitoring</a></li> </ul> <p>The Stage 1 of RSPO P&amp;C audit was conducted on 9<sup>th</sup> – 12<sup>th</sup> 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.</p>
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18.	<b>PT BSS, Indonesia</b>	BSS 1, BSS 2, BSS 3 and BSS 4	<b>Planned - 2021</b>	<b>Uncertified Unit</b>	<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 15<sup>th</sup> 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 &amp; 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) <a href="#">RSPO Ketapang Complaint for PT BSS, PT SKS &amp; PT BNS</a>  b) <a href="#">RSPO Case Tracker – PT BSS, PT SKS &amp; PT. BNS Status of Complaints</a>  c) <a href="#">RSPO Post-Complaints Monitoring</a></p> <p>The Stage 1 of RSPO P&amp;C audit was conducted on 9<sup>th</sup> – 12<sup>th</sup> 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.</p>
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19.	<b>PT KPAM, Indonesia</b>	Under Development	<b>Planned - 2023</b>	<b>Uncertified Unit</b>	NPP and HCSA was approved in April 2018. Currently under development.	<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> <p><a href="https://rspo.org/certification/new-planting-procedure/publicconsultations/page/2?">https://rspo.org/certification/new-planting-procedure/publicconsultations/page/2?</a></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><a href="http://highcarbonstock.org/wp-content/uploads/2018/05/PRR-PT.KPAM.pdf">http://highcarbonstock.org/wp-content/uploads/2018/05/PRR-PT.KPAM.pdf</a></p> <p>The Stage 1 of RSPO P&amp;C audit was conducted on 9<sup>th</sup> – 12<sup>th</sup> 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</p>
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