	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 P&C PUBLIC SUMMARY REPORT	

CLIENT : IOI CORPORATION BHD. – BUKIT LEELAU CERTIFICATION UNIT

PARENT COMPANY : IOI CORPORATION BHD.

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.
	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 : 2-6/9/2024 **DURATION : 20 auditor days**

TYPE OF AUDIT : ■ **Annual Surveillance Audit No. 4** ☐ **Recertification Audit**

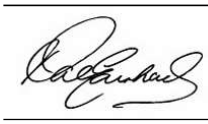
STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

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 – 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 :	**Rohazimi Mat Nawi**	Name :	MOHAMAD ZULKARNAIN BIN ZUBIR AHMADI
Signature :		Signature :	
Date :	1/10/2024	Date :	22/10/2024

SUMMARY OF AUDITS

Recertification Audit					
On-site audit date	:	28 – 30/09/2020 & 01 – 02/10/2020		No. of auditor days:	23 Auditor Days
Audit team	:	Dzulfiqar Azmi (LA), Mohd Ab Raouf Asis, Mohd Zulfakar Kamaruzaman, Rozaimee 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	Suppliers
		/		/	/
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
			/	/	/
		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	

Surveillance 1 Audit					
On-site audit date	:	20-25/09/2021		No. of auditor days:	23 Auditor Days
Audit team	:	Dzulfiqar Azmi, Mohd Ab Raouf Asis, Mohd Zulfakar Kamaruzaman, Rozaimee 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	:	<u>Detas Estate</u> 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. <u>Merchong Estate</u> 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	

Surveillance 2 Audit					
On-site audit date	:	22-25 August 2022		No. of auditor days:	23
Audit team	:	Mohd Ab Raouf bin Asis (LA), Rozaimee bin Ab Rahman, Ismail Adnan bin Abdul Malik, Rahayu binti Zulkifli			
No. of major NCR	:	3	Indicator: 3.3.2, 6.6.2, 6.2.2		Closing date: 24/11/2022
No. of minor NCR	:	Nil	Indicator : N/A		
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	Contractor	Others (Please specify)	
		/	/		
Supply base sampled	:	Bukit Leelau POM, Bukit Leelau Estate, Detas Estate, Mekassar Estate, Merchong Estate.			
Changes since the last audit	:	Leepang A Estate not in Bukit Leelau CU anymore due to transfer to Pukin Grouping.			
Justification of audit planning	:	Bukit Leelau POM-5 mandays (including 1 manday for SC) 4 days each for Bukit Leelau Estate, Detas Estate, Mekassar Estate, Merchong Estate All supply bases including mill covering for Social internal and external, Safety, Environment, GHG, Metrics Template, Good Agricultural Practices, HCV and Time Bound Plan.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini M. Sooriamoorthy		Approval date : 5/12/2022	

Annual Surveillance Audit 3					
On-site audit date	:	21-25/08/2023		No. of auditor days :	22 days
Audit team	:	Rozaimee Bin Ab Rahman, Selvasingam T Kandiah, Dzulfiqar Azmi, Rahayu Zulkifli, Ismail Adnan			
No. of major NCR	:	1	Indicator: 6.5.1		Closing date: 24/11/2023
No. of minor NCR	:	3	Indicator: 3.3.3, 3.5.2, 6.5.4		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		/	NA	/	/
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		/		/	
		Indigenous people	Contractor	Others (Please specify)	
		/	/		
Supply base sampled	:	Bukit Leelau POM, Bukit Leelau Estate, Laukin A Estate, Mekassar Estate, Merchong Estate.			
Changes since the last audit	:	NA			
Justification of audit planning	:	Bukit Leelau POM-5 mandays (including 1 manday for SC) 4 days each for Bukit Leelau Estate, Detas Estate, Mekassar Estate, Merchong Estate All supply bases including mill covering for Social internal and external, Safety, Environment, GHG, Metrics Template, Good Agricultural Practices, HCV and Time Bound Plan			
Name of peer reviewer	:	-			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 1/12/2023	

Annual Surveillance Audit 4					
On-site audit date	:	2-6 Sept 2024		No. of auditor days :	20
Audit team	:	Rohazimi Mat Nawi (LA), Ismail Adnan, Amir Bahari, Rozaimee Ab Rahman, Dzulfiqar Azmi			
No. of major NCR	:	Nil	Indicator:		Closing date :
No. of minor NCR	:	One	Indicator :7.8.1		29/9/2024
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		/	NA	/	/
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		NA	NA	/	NA
		Indigenous people	Contractors	Others (Please specify)	
		/	/		
Supply base sampled	:	Bukit Leelau POM, Bukit Leelau Estate, Detas Estate, Mekassar Estate, Merchong Estate.			
Changes since the last audit	:	Change to certified area. Refer table 1 for details.			
Justification of audit planning	:	Bukit Leelau POM-5 mandays (including 1 manday for SC) 4 days each for Bukit Leelau Estate, Detas Estate, Mekassar Estate, Merchong Estate All supply bases including mill covering for Social internal and external, Safety, Environment, GHG, Metrics Template, Good Agricultural Practices, HCV and Time Bound Plan			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 21/10/2024	

SUMMARY OF INFORMATION

TABLE 1

	STAGE 2 / RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period / Reporting Period*	Aug 2020 – July 2021	Aug 2021 – July 2022	Aug 2022 – July 2023	Aug 2023 – July 2024	Aug 2024- July 2025
Certified FFB Processed (MT)	232,240.00	249,828.00	211,090.00	218,710.00	223,586.00
Production of Certified CPO (MT)	54,810.43	54,810.43	50,659.00	52,499.00	52,542.71
Production of Certified PK (MT)	10,563.59	10,563.59	8,971.33	9,287.00	8,943.44
Certified Areas (Ha)	11,489.17	*11,507.27	**9,178.49	9,178.49	****9,184.40
Planted Areas (Ha)	9,726.00	*,730.00	**7,901.00	7,901.00	7,901.00
Production Areas (Ha)	9,247.00	9,542.00	7,897.00	7,897.00	7,897.00
HCV Areas / Conservation Areas (Ha)	29.43	*29.63	**25.27	***25.22	25.22
REMARKS	**<u>*ASA1-2021:</u>** Updates in certified & planted area due to the changes in Detas & Merchong Estate reported area. **Detas Estate** 1. Total planted increase 4ha replanting oil palm due to the returning off the encroached area by Felda Lepar Hilir (with road adjustment). 2. HCV increased 0.2ha of river area (GIS remapping). **Merchong Estate** 1) Certified area increases to 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. **<u>**ASA2-2022:</u>** **Leepang Estate** Leepang Estate had been transferred to Pukin CU grouping. The HCV areas were also transfered to Pukin CU **<u>***ASA 3 – 2023:</u>** **Mekassar Estate** 1. HCV area with variance 0.02ha of pond due to some area change description to water treatment plan (GIS mapping). **Detas Estate** 1. HCV area with variance 0.03ha of river area (GIS mapping). **<u>****ASA 4 – 2024</u>** **Mekassar Estate** 1. Increase 5.91ha of land title hectare after GIS remapping based on latest land title.				

**There shall be no gap in the projection period/reporting period.*

TABLE 2

	PO	PK
Last years certified volume (MT)	52,499.00	9,287.00
Last years actual certified sold (MT)	38,179.07	6,635.97
Last years actual sold under other schemes (MT)	-	-
Last years sold conventional (MT)	-	-
Last year actual sold CSPO credits (where applicable)	-	-
New year certified volume (MT)	52,542.71	8,943.44

***Should there be extension volume applied, the total of certified volume + extension volume shall be reported in this column*

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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 & ISO 45001. 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 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
ROHAZIMI MAT NAWI	Lead Auditor Safety & Health	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various company having served in Palm Oil Mill. He was qualified in the auditing line with experienced in Sustainability, QMS, EMS, OHSMS and Supply Chain audit.
ROZAIMEE AB RAHMAN	Auditor Metric Template, Gap and supply chain	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 SC and MSPO.
ISMAIL ADNAN	Auditor HCV and external social	Holds a Master of Forestry, University of British Columbia, Canada. Years spent in forestry related activities prior being the Senior Lecturer at the Forestry Faculty, Universiti Putra Malaysia and currently as Forest Auditor, RSPO and MSPO Auditor at the Food, Agriculture and Forestry, SIRIM QAS International Sdn Bhd, since 2016.
AMIR BAHARI	Auditor Legal compliance, Environmental and GHG	Possessed B Sc (Hons) USM 1985 and Diploma Palm Oil Milling Technology/Management 1996 MPOB. Working experience of 34 years in the oil palm industry including in the mill and estates. A qualified RSPO P & C Auditor with experience in ISO, EMS and RSPO/MSPO auditing.
DZULFIQAR AZMI	Auditor Social Internal	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 starts auditing in the sustainable scheme since 2018 and has successfully passed the RSPO Lead Auditor and ISO Integrated Management System lead assessor course in 2018.

1.3 Audit methodology

The audit covered the Bukit Leelau Palm Oil Mill and four (4) of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The supply base covered during the audit are Bukit Leelau Estate, Merchong Estate, Mekassar Estate, and Detas Estate. The audit included an on-site audit to the estates, mill and workers' houses 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.

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	Workers from Bukit Leelau CU confirmed the following: a) There is no gender racial or other forms of discrimination; b) Everyone is treated equally and receive the same amount of pay for the same type of work. c) The workers have their own worker representatives whom they have nominated and elected. d) They are aware of what constitutes sexual harassment and there has been no incidence of sexual harassment. e) Wages are paid by cheque no later than 7th of the following month, and they cash it at the nearby grocery shops; f) They purchase daily necessities from the nearby grocery stores. Most workers also shop in Muadzam Shah town for their groceries. All estates apart from Mekassar Estate provide free transportation for workers to go to the town. g) Some workers also shop complained of high prices of items sold at the grocery shop, and they chose to shop at the nearest town i.e. Muadzam Shah. h) Comfortable housing is provided rent free where drinking water and electricity is available. i) They are aware of complaints procedure, company policies of child labour. j) No verbal abuse, harassment and violence reported at the CU.
2) Settlers	Not applicable
3) Villagers / Local communities (including women representatives, displaced communities)	Interviewed local communities. So far, no issue has been highlighted. Tok Batin has a good relationship with the Estate management and aware of complaint channel available at the CU.
4) Suppliers	Terms of purchase / sale documents were understood by suppliers. Payment was received by suppliers not later than 60 days. one month of invoice. They are also aware of the complaint channel. There are no issues with the Estates and mill. They receive invitations to attend stakeholder meetings but

	sometimes cannot attend. All welcome future transactions / business from Bukit Leelau CU.
5) Contract workers (local / foreign / Orang Asli workers / male & female)	Not applicable
6) Local & national NGOs	Not applicable
7) Government agencies / Statutory bodies	Interview with District Forest Officer of Rompin Forestry Department regarding HCV and Boundary issues. No issues raised by the Forestry Department
8) Independent growers / Smallholders	Not applicable
9) Indigenous people **** If applicable, refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of the checklist (in Attachment 3 of this report) for more information about the indigenous people in this CU.***	Interview with Tok Batin and representatives from the indigenous people in the CU. So far, no issue has been highlighted. Tok Batin has a good relationship with the Estate management and is aware of complaint channeled was available at CU. Tok Batin/representative of the Orang Asli village interviewed.
10) Contractor	Contractors interviewed for each unit in the Bukit Leelau CU and it was evident that the 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.
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

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. (For RA, the next RA will be conducted at least 4 months prior to expiry date of the certificate)

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Bukit Leelau Certification Unit is one of the business units under the IOI Corporation Berhad. The CU consists of Bukit Leelau Oil Mill, Bukit Leelau Estate, Detas Estate, Merchong Estate, Mekassar Estate and Laukin A Estate. Bukit Leelau Oil Mill, Bukit Leelau Estate, Detas Estate, and Mekassar Estate are the subsidiaries of Perusahaan Mekassar (M) Sdn.Bhd. while Merchong Estate is the subsidiary of Syarikat Pukin Ladang Kelapa Sawit Sdn.Bhd. 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)

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 Aug 23- July 24

CU own estates	FFB Contribution		
	Tonnes	Percentage (%)	Certifying CB
Bukit Leelau Estate	39,698.49	20.40	SIRIM
Detas Estate	62,242.88	31.99	SIRIM
Mekassar Estate	24,395.23	12.54	SIRIM
Merchong Estate	46,541.13	23.92	SIRIM
Laukin A Estate	18,524.27	9.52	SIRIM
IOI Sister Estate			
Leepang A Estate	2,464.51	1.27	INTERTEK
Shahzan IOI 1 Estate	392.94	0.20	INTERTEK
Shahzan IOI 2 Estate	304.80	0.16	INTERTEK
Grand Total	**194,564.25**	**100.00**	

Table 2: Projected FFB production by the supply base for the next reporting period Aug 24 to July 25

CU own estates	FFB Contribution		
	Tonnes	Percentage (%)	Certifying CB
Bukit Leelau Estate	53,677.00	24.00	SIRIM
Detas Estate	65,412.00	29.30	SIRIM
Mekassar Estate	29,450.00	13.17	SIRIM
Merchong Estate	50,767.00	22.70	SIRIM
Laukin A Estate	24,280.00	10.83	SIRIM
Grand Total	**223,586.00**	**100.00**	

Table 3: Actual FFB received and CPO & PK dispatch by Bukit Leelau POM for period from Aug 23- July 24

RSPO Supply Chain Model : Mass Balance	Total (MT)
FFB Received	194,564.25
FFB Processed	194,564.25
Certified FFB Processed	194,564.25
Crude Palm Oil (CPO)	
Overall CPO Production	43,961.42
Certified CPO Production	43,961.42
Certified CPO delivered as RSPO	38,179.07
Certified CPO delivered as non-RSPO	-
Certified CPO delivered under other sustainable schemes	-
Credits traded thru Book & Claim	-
Palm Kernel (PK)	
Overall PK Production	7,337.58
Certified PK Production	7,337.58
Certified PK delivered as RSPO	6,635.97
Certified PK delivered as non-RSPO	-
Certified PK delivered under other sustainable schemes	-
Credits traded thru Book & Claim	-

**Notes : The actual table applied is different, depending on the type of Supply Chain Model. Refer to admin.*

Table 4: Projected FFB received and CPO & PK dispatch by Bukit Leelau POM of next reporting period Aug 24 to July 25

RSPO Supply Chain Model : Identity Preserved	Total (MT)
FFB Received	223,586.00
FFB Processed	223,586.00
CPO Production	52,542.71
PK Production	8,943.44

**Notes : The actual table applied is different, depending on the type of Supply Chain Model. Refer to admin.*

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Bukit Leelau Estate	1,946.00	2,096.00
Detas Estate	2,125.00	2,300.70
Laukin A Estate	907.00	1,619.90
Mekassar Estate	1,126.00	1,215.30
Merchong Estate	1,797.00	1,952.50
Total	**7,901.00**	**9,184.40**

Table 6: Planting profile for Estates under Bukit Leelau CU

Mekassar Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2004	1st cycle	Mature	263	23.36
2005	1st cycle	Mature	285	25.31
2006	1st cycle	Mature	200	17.76
2008	1st cycle	Mature	101	8.97
2009	1st cycle	Mature	277	24.60
TOTAL	**-**	**-**	**1126**	**100.00**

Merchong Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2003	2nd cycle	Mature	191	10.63
2004	2nd cycle	Mature	291	16.19
2005	2nd cycle	Mature	139	7.74
2006	2nd cycle	Mature	367	20.42
2007	2nd cycle	Mature	264	14.69
2008	2nd cycle	Mature	145	8.07
2010	2nd cycle	Mature	400	22.26
TOTAL	**-**	**-**	**1797**	100.00

Bukit Leelau Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
1998	1st Cycle	Mature	95	4.88
1994	2nd Cycle	Mature	239	12.28
2015	2nd Cycle	Mature	302	15.52
2016	2nd Cycle	Mature	404	20.76
2017	2nd Cycle	Mature	430	22.10
2018	2nd Cycle	Mature	476	24.46
TOTAL	**-**	**-**	**1946**	**100**

Laukin A Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
2002	1st cycle	Mature	907	100
TOTAL	-	-	**907**	**100**

Detas Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
2009	2nd cycle	Mature	100	4.71
2010	2nd cycle	Mature	172	8.09
2011	2nd cycle	Mature	350	16.47
2012	2nd cycle	Mature	155	7.29
2013	2nd cycle	Mature	244	11.48
2014	2nd cycle	Mature	466	21.93
2015	2nd cycle	Mature	359	16.89
2016	2nd cycle	Mature	272	12.80
2018	2nd cycle	Mature	3	0.14
2020	3rd cycle	Immature	4	0.19
TOTAL	**-**	**-**	**2125**	**100**

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Agos bin Atan
Position	:	Senior Manager, Sustainability
Address	:	IOI Plantation Services Sdn. Bhd. (1050782-T) Sustainability Department, Gomali Estate, 5th Mile Jalan Gemas Batu Anam, KB. No. 102, 85100 Batu Anam, Segamat, Johor
Phone no.	:	Office – 07-9497276 Hand phone -016-2651852 & 011-25215092
Fax no.	:	-
Email	:	agos@ioigroup.com

3.0 AUDIT FINDINGS

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

Changes to total certified areas.

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 :

Complied.

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.

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 change.

3.4 Status of previous non-conformities * ■ Closed ☐ Not closed*

* If not closed, minor non conformity will be upgraded to major non conformity

3.5. Complaint received from stakeholder (if any)

No complaint received.

4.0 DETAILS OF NON-CONFORMITY REPORT

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

Total no. of minor NCR(s) List : 1

Total no. of major NCR(s) List : -

4.2 For SC (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s) List : -

Total no. of major NCR(s) List :-

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has ■ 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.

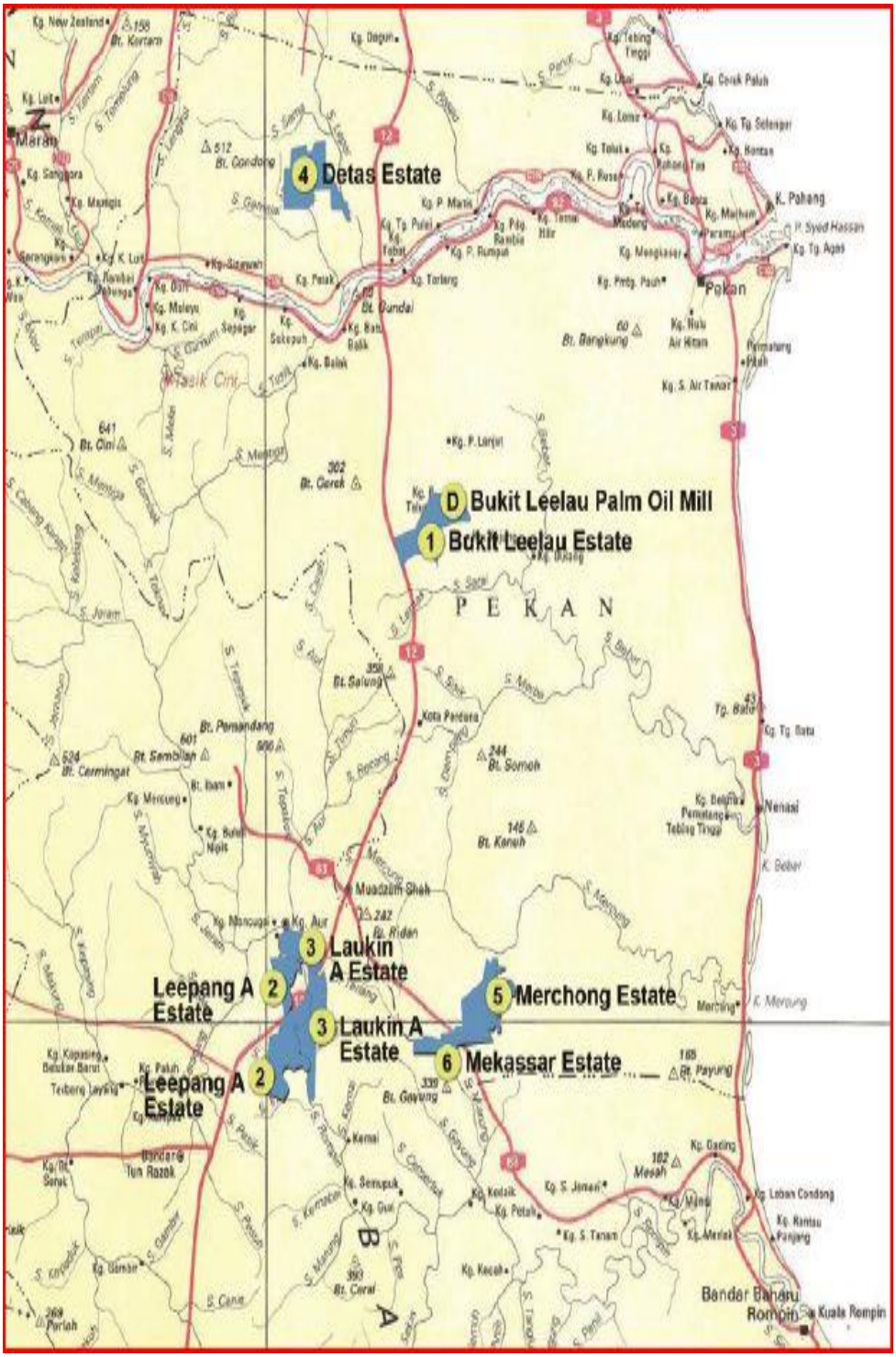
☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)…… have not been satisfactorily closed out within 90 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.

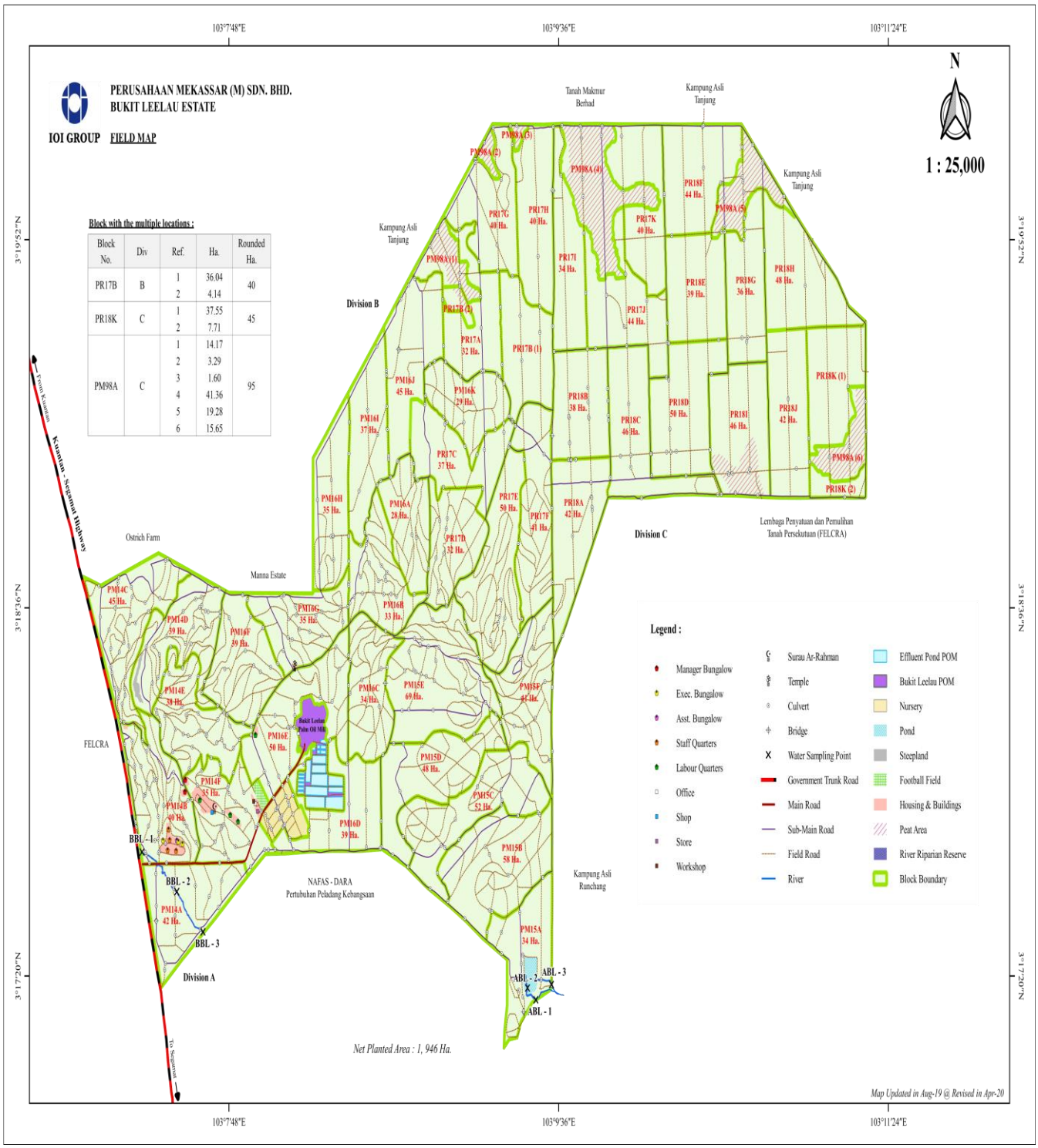
7.0	**IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.**

Audit Team Leader :	Rohazimi Mat Nawi		29/9/2024
	(Name)	(Signature)	(Date)

Attachment 1 - Map



Maps indicate kampung Orang Asli Runchang and Kg Asli Tanjung



Attachment 2 – Audit Plan

1. Objectives

The objectives of the audit are as follows:

(i) To determine Certification Unit conformance against the relevant certification standards.
(ii) To verify the effective implementation of corrective actions arising from the findings of last audit.
(iii) To make appropriate recommendations based on the audit findings.

2. Date of assessment : 2-6/9/2024

3. Site of assessment : 1.Bukit Leelau Palm Oil Mill
- 2. Bukit Leelau Estate
- 3. Merchong Estate
- 4. Mekassar Estate
5. Detas Estate

4. Reference Standard :

a. MYNI 2019 of RSPO P&C 2018 / ~~RSPO Independent Smallholder Standard, Nov 2019 / RSPO Management System Requirements and Guidance for Group Certification of FFB Production, March2018~~
b. RSPO Certification System Documents Nov 2020
c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

Trainee Lead Assessor :Rohazimi Mat Nawi (RMN) – (Safety)
Auditor :Ismail Adnan (IA) (External Social, HCV)
Amir Bahari – (Enviromental,)
Dzulfiqar Azmi – (Social internal, TBP)
Rozaimee Ab Rahman (TBP,GHG,Metric Template,SCCS)

Evaluator :-

If there is any objection to the proposed audit team, the organization is required to inform the Lead Auditor/RSPO Section Manager.

7. Audit Method

Site audits or field checks including observation of practices, interviews with internal and external stakeholders and interested parties (employees, nearby population, etc.), documentation review andevaluation of records.

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major non conformities shall be addressed within90 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.

9. **RSPO 2018 Principles and Criteria (P&C) Metrics Template**

The RSPO 2018 Principles and Criteria (P&C) Metrics Template outlines a set of strategic outcome-based metrics relating directly to the RSPO P&C and is aligned with the RSPO Theory of Change. This Metrics Template comes into effect on 1 June 2021 and all audits against the 2018 P&C or the relevant National Interpretation conducted from 1 June 2021 onwards shall prepare and submit this Metrics Template for the audit team to review during audit.

Please submit the Metrics Template to Lead Auditor according to this period:

a) Reporting time frames for economic data are:
   i. Calendar year (January to December): **January 2023 to December 2023**, and
   ii. 12 month period counting up to two months before audit month: **Aug 23 to July 2024**

b) Reporting time frames for demographic data:
   i. For mill and estate workers: **as of 31 December 2023**
   ii. For smallholders and outgrowers: **January 2023 to December 2023 (if any)**

c) Reporting time frame for all other social and environmental data: **Jan 2023 to Dec 2023**

The updated Metrics Template (as attached, the version 2.0) will be enforced from 1 August 2021. For audits conducted during the transition period from 1 June to 31 July 2021, members are encouraged to use the updated version but are also allowed to use the previous version (version 1.0). All audits conducted from 1 August 2021 onwards must use the updated Metrics Template (version 2.0).

10. **Confidentiality Requirements**

SIRIM QAS International shall not disclose any information concerning the company regarding all matters arising or coming to its attention with the conduct of the programme, which is of confidential in nature otherthan information, which is in the public domain.

In the event that there be any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

11. **Working Language** : English and Bahasa Malaysia

12. **Reporting**

a)	Language	:	English
b)	Format	:	Verbal and written
c)	Expected date of issue	:	2 weeks after the closure of the Major NC / or if only minor NC, 30 days from the last day of thisaudit.

13. **Facilities Required**

a. Room for discussion
b. Relevant document and record
c. Personnel protective equipment if required
d. Photocopy facilities
e. A guide for each group

14. **Assessment Programme Details** : As below

Day 1:Bukit Leelau POM

	Activities / areas to be visited				
9.00am	Opening Meeting (**Bukit Leelau POM**) – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes bySIRIM QAS Audit Team Leader.				
9.10am	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.				
9.30am	To assign each audit team members – site and the P&C requirements (Bukit Leelau POM)				
	RAR	**AB**	**RMN**	**DA**	**IA**
	Site visit and assessment on Supply Chain Implementation including the: • Model used • General Chain of Custody • System Requirements • for the supply chain • Documented procedures • Purchasing and goods in • Outsourcing activity • Sales and goods out • Processing • Records keeping • Registration • Training • Claims	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Mill best practices Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc)	**Coverage of assessment:** ▪ Workers Issues & welfare ▪ Occupational safety & health practice witness activities at site ▪ Hazard identification and Risk Management Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.	**Coverage of assessment:** ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.	**Coverage of assessment:** • Inspection of protected sites with HCV attributes • Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • implementation, • Interview with stakeholders representative, etc • Complaints and grievances • Interview with local communities, contractors, suppliers.
13.00pm	**LUNCH BREAK**				
14.00pm	Continue assessment				
17.00pm	Audit team discussion / End of Day 1 audit				

Day 2: Detas Estate

<table>
<tr><th>Time</th><th colspan="5">Activities / areas to be visited</th></tr>
<tr><td>9.00am</td><td colspan="5">Overview of current activities at Detas Estate</td></tr>
<tr><td>9.30am</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td></td><th>RAR</th><th>AB</th><th>RMN</th><th>DA</th><th>IA</th></tr>
<tr><td></td>
<td>Coverage of assessment:
Good Agricultural Practice-witness activities at site (weeding/ spraying, etc)
EFB mulching, POME application
Plantation on hilly/swampy area
IPM implementation, training and safe use of agro-chemicals.
New planting
RSPO Metric Template verification
GHG verification
Time bound plan and uncertified management units
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td>
<td>Coverage of assessment:
Laws and regulations
Waste management including disposal site
Aspects/impacts of mill management
Controlled/open burning
Pollution mitigating plans
River system and Effluent Treatment/Discharge
Management and disposal of waste including pesticides containers
Training and skill development programs
Waste & chemical management
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc)</td>
<td>Coverage of assessment:
Workers Issues & welfare
Occupational safety & health practice witness activities at site
Hazard identification and Risk Management
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td>
<td>Coverage of assessment:
Social aspects - SIA, management plan & implementation, workers' quarters.
Interview with gender committee, worker representative, etc
Linesite inspection
Complaints and grievances
Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td>
<td>Coverage of assessment:
Inspection of protected sites with HCV attributes
Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone
implementation,
Interview with stakeholders representative, etc
Complaints and grievances
Interview with local communities, contractors, suppliers.
Other area identified during the assessment including site visits to local communities (Kg Orang Asli),and other external stakeholders, HCV and HBV areas, and etc.</td></tr>
<tr><td>13.00pm</td><td colspan="5">LUNCH BREAK</td></tr>
<tr><td>14.00pm</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>17.00pm</td><td colspan="5">Audit team discussion / End of Day 2 audit</td></tr>
</table>

Day 3: Mekasar Estate

<table>
<tr><th>Time</th><th colspan="5">Activities / areas to be visited</th></tr>
<tr><td>9.00am</td><td colspan="5">Overview of current activities at Mekasar Estate</td></tr>
<tr><td>9.30am</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td></td><th>RAR</th><th>AB</th><th>RMN</th><th>DA</th><th>IA</th></tr>
<tr><td></td>
<td>Coverage of assessment:
Good Agricultural Practice-witness activities at site (weeding/ spraying, etc)
EFB mulching, POME application
Plantation on hilly/swampy area
IPM implementation, training and safe use of agro-chemicals.
New planting
RSPO Metric Template verification
GHG verification
Time bound plan and uncertified management units
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td>
<td>Coverage of assessment:
Laws and regulations
Waste management including disposal site
Aspects/impacts of mill management
Controlled/open burning
Pollution mitigating plans
River system and Effluent Treatment/Discharge
Management and disposal of waste including pesticides containers
Training and skill development programs
Waste & chemical management
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc)</td>
<td>Coverage of assessment:
Workers Issues & welfare
Occupational safety & health practice witness activities at site
Hazard identification and Risk Management
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td>
<td>Coverage of assessment:
Social aspects - SIA, management plan & implementation, workers' quarters.
Interview with gender committee, worker representative, etc
Linesite inspection
Complaints and grievances
Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td>
<td>Coverage of assessment:
Inspection of protected sites with HCV attributes
Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone
implementation,
Interview with stakeholders representative, etc
Complaints and grievances
Interview with local communities, contractors, suppliers.
Other area identified during the assessment including site visits to local communities (Kg Orang Asli),and other external stakeholders, HCV and HBV areas, and etc.</td></tr>
<tr><td>13.00pm</td><td colspan="5">LUNCH BREAK</td></tr>
<tr><td>14.00pm</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>17.00pm</td><td colspan="5">Audit team discussion / End of Day 3 audit</td></tr>
</table>

Day 4:Merchong Estate

<table>
<tr><th>Time</th><th colspan="5">Activities / areas to be visited</th></tr>
<tr><td>9.00am</td><td colspan="5">Overview of current activities at Merchong Estate</td></tr>
<tr><td>9.30am</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td></td><th>RAR</th><th>AB</th><th>RMN</th><th>DA</th><th>IA</th></tr>
<tr><td></td>
<td>Coverage of assessment:
Good Agricultural Practice-witness activities at site (weeding/ spraying, etc)
EFB mulching, POME application
Plantation on hilly/swampy area
IPM implementation, training and safe use of agro-chemicals.
New planting
RSPO Metric Template verification
GHG verification
Time bound plan and uncertified management units
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td>
<td>Coverage of assessment:
Laws and regulations
Waste management including disposal site
Aspects/impacts of mill management
Controlled/open burning
Pollution mitigating plans
River system and Effluent Treatment/Discharge
Management and disposal of waste including pesticides containers
Training and skill development programs
Waste & chemical management
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc)</td>
<td>Coverage of assessment:
Workers Issues & welfare
Occupational safety & health practice witness activities at site
Hazard identification and Risk Management
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td>
<td>Coverage of assessment:
Social aspects - SIA, management plan & implementation, workers' quarters.
Interview with gender committee, worker representative, etc
Linesite inspection
Complaints and grievances
Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td>
<td>Coverage of assessment:
Inspection of protected sites with HCV attributes
Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone
implementation,
Interview with stakeholders representative, etc
Complaints and grievances
Interview with local communities, contractors, suppliers.
Other area identified during the assessment including site visits to local communities (Kg Orang Asli),and other external stakeholders, HCV and HBV areas, and etc.</td></tr>
<tr><td>13.00pm</td><td colspan="5">LUNCH BREAK</td></tr>
<tr><td>14.00pm</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>17.00pm</td><td colspan="5">Audit team discussion / End of Day 4 audit</td></tr>
</table>

Day 5: Bukit Leelau Estate

<table>
<tr><th>Time</th><th colspan="5">Activities / areas to be visited</th></tr>
<tr><td>9.00am</td><td colspan="5">Overview of current activities at Bukit Leelau Estate</td></tr>
<tr><td>9.30am</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td></td><td>RAR</td><td>AB</td><td>RMN</td><td>DA</td><td>IA</td></tr>
<tr><td></td><td>Coverage of assessment:
Good Agricultural Practice-witness activities at site (weeding/ spraying, etc)
EFB mulching, POME application
Plantation on hilly/swampy area
IPM implementation, training and safe use of agro-chemicals.
New planting
RSPO Metric Template verification
GHG verification
Time bound plan and uncertified management units
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Coverage of assessment:
Laws and regulations
Waste management including disposal site
Aspects/impacts of mill management
Controlled/open burning
Pollution mitigating plans
River system and Effluent Treatment/Discharge
Management and disposal of waste including pesticides containers
Training and skill development programs
Waste & chemical management
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc)</td><td>Coverage of assessment:
Workers Issues & welfare
Occupational safety & health practice witness activities at site
Hazard identification and Risk Management
Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Coverage of assessment:
Social aspects - SIA, management plan & implementation, workers' quarters.
Interview with gender committee, worker representative, etc
Linesite inspection
Complaints and grievances
Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td><td>Coverage of assessment:
Inspection of protected sites with HCV attributes
Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone
implementation,
Interview with stakeholders representative, etc
Complaints and grievances
Interview with local communities, contractors, suppliers.
Other area identified during the assessment including site visits to local communities (Kg Orang Asli),and other external stakeholders, HCV and HBV areas, and etc.</td></tr>
<tr><td>13.00pm</td><td colspan="5">LUNCH BREAK</td></tr>
<tr><td>14.00pm</td><td colspan="5">Continue assessment at POM/Estate and verify previous audit findings</td></tr>
<tr><td>16.00 pm</td><td colspan="5">Audit team discussion</td></tr>
<tr><td>17.00pm</td><td colspan="5">Closing meeting – venue at (decide by management), Presentation of audit findings, positive comment, Question & answer</td></tr>
</table>

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	IOI Plantation Berhad continued to provide publicly available management documents among others; i. Land titles, OHS plans, ii. Environmental and Social Impact Assessment, iii. HCV documentation, iv. pollution prevention and reduction plans, v. records of complaints and grievances, vi. negotiation procedures, vii. RSPO Public Summary Report, viii. Company policies and continual improvement plans. These documents and information are available and able to be cross referenced against the respective criterion. All operating units have individual documents and records to demonstrate compliance to this indicator. IOI Group documents are also accessible through their Group's website link: http://www.ioigroup.com. In Bukit Leelau CU, the management documents relating to environment, social and legal issues, are made available to the public. Exceptions are for those prevented by commercial confidentially or where disclosure of information would result in negative environmental or social outcomes. It was evident that Bukit Leelau CU provided relevant information on environmental, social and/or legal upon request by the stakeholders either through letter or during the annual stakeholder meeting held respectively by the estates and mill. Details in 1.1.4 and 1.1.5. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at the estates and mill office with record titled "List of Workers.

Clause	Indicators	Comply Yes/No	Findings
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	Yes	Information is provided in both English and Bahasa Malaysia and accessible to all stakeholders in the IOI complex. Additional information is also associable in the https://www.ioigroup.com/Content/S/S_Define
	1.1.3 (C) Records of requests for information and responses are maintained.	Yes	All the 4 Estates and Mill continued to maintain the records of requests for information and responses which include the government agencies, schools, local communities, etc. The procedure for responding to any communication is outlined in "The Flow Chart" and displayed at the notice boards in the mill/estates' office and muster grounds. Both the Mill and Estates in the Bukit Leelau CU have identified personnel responsible for social issues (including complaints). Records of communication (classified as internal and external) were identified and maintained in various files, depending on the stakeholders. Among the records reviewed were correspondences with the authorities, local communities and employees. Verified communications sighted in these records were the "Borang Aduan Kerosakan Rumah" (in Grievance Book) requesting repairs of the employee's houses.
	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 dated 20/01/2020 and functional. i. This is applicable to employees, stakeholders, public, etc. consultation and communication procedure for Bukit Leelau CU and outlined in 'Stakeholder Request Procedure', 'Grievances Reporting Flow Chart' and 'Grievance Procedure for Land Owner Issues'. ii. These documents were made available during the audit. The procedure stipulated that any communication from the public will be responded within 5 working days. iii. The Procedures are communicated to all levels of employees via common notice boards at the work places and workers' housing quarters. Briefing on consultation and communication procedure to stakeholders (both internal and external) were made during the respective stakeholders meeting as shown below. Employees in addition were briefed during the morning muster and ad-hoc training session. Details as provided in 3.7.2. i Bukit Leelau Estate /Mill – 07/08/2024 (Combined with Bukit Leelau Estate) ii Merchong Estate – 19/07/2024 (Combined with Mekassar Estate) iii Mekassar Estate – 19/07/2024 iv Detas Estate – 17/08/2024

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>Interviews made with the workers and external stakeholders by the Auditor showed the former were aware of the communication and consultation procedures.</td></tr>
<tr><td></td><td>1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.</td><td>Yes</td><td>All the 4 Estates and Mill continued to maintain the stakeholder’s information (address, contact number, nominated representatives) which include the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools, local communities, CPO/PK customers, etc. The list comprises of people of various party, neighbouring communities and Government Agencies and list is subject to be reviewed on new updates.

<table>
<tr><th>Unit</th><th>Date of List Review</th></tr>
<tr><td>Bukit Leelau Estate</td><td>09/08/2024</td></tr>
<tr><td>Merchong Estate</td><td>08/08/2024</td></tr>
<tr><td>Mekassar Estate</td><td>14/08/2024</td></tr>
<tr><td>Detas Estate</td><td>17/08/2024</td></tr>
<tr><td>Bukit Leelau POM</td><td>29/07/2024</td></tr>
</table>

The agenda/issues discussed in the meeting with the stakeholders among others emphasised on the following subjects;
a) RSPO/MSPO certification awareness
b) Information Request / Complaint procedure
c) Contractors Agreement
d) Waste and Water Management Plan
e) HCV / Biodiversity Protection
f) Fire Engagement Program
g) Other general local issues with respective stakeholders

There is no major issue highlighted in all the meetings.</td></tr>
<tr><td>1.2
The unit of certification commits to ethical conduct in all business operations and transactions.</td><td>1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</td><td>Yes</td><td>The CU subscribed to IOI’s ‘Code of Business Conduct & Ethics’ policy dated 11 May 2015 (revised in August 2018). The Policy among others requires for adherence and respect for fair conduct of business and prohibition against bribery. This Policy is displayed on notice boards within the estates and mill premises. The guidelines among others consist of the following aspects of business conduct:
i. Equal opportunity and non-discrimination
ii. Criminal activities
iii. Harassment ad violence
iv. Avoiding conflicts of interests
v. Guarding against bribery and corruption</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			vi. How to report a violation. vii. Anti-money laundering and anti-terrorism financing For recruitment of foreign workers (through agents), the 'SOPP - Workforce Management Unit, WMU-SOPP', Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) were applied. The requirement to comply to this Policy is also mentioned in all contracts with the contractors such as, i. FFB and CPO transporters, ii. Domestic waste collector iii. Schedule waste transporters iv. EFB Transporter v. Wardinah Atin. vi. JCB rentals The agreements for the sampled contractors above for Bukit Leelau CU were sighted and verified during the audit.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	Yes	IOI Plantation Berhad has a Vendor COBC (Code of Business Conduct & Ethics) being established outlining the standards of behaviour required by the Group's vendors which includes the expectation to uphold human rights. i. The Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers having direct dealings with the Group. ii. All vendors are required to declare their compliance to the Vendor COBC through the Group Vendor Integrity Pledge which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking. iii. The compliance with the Code of Business Conduct & Ethics' is being monitored via internal and external financial audits. iv. In addition, there are internal audits held by the IOI Sustainability Team and Safety and Health Teams held annually.

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	2.1.1 (C) The unit of certification complies with applicable legal requirements. .	Yes	All Estates and mill in the CU continued to comply with the legal requirements. IOI Plantation Berhad have established a mechanism to ensure compliancy to legal and other requirement. The IOI Administration & Legal Department and SD (Sustainability

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>local, national and ratified international laws and regulations.</td><td></td><td></td><td>Department) based at Head Office are responsible to track changes in the law and the information was disseminated to all of its plantations and mills. The documented procedure has been established and implemented with reference Mechanism for Tracking Changes in Law reviewed on January 2020. The CU had obtained and renewed license and permits as required by the law and among others viewed as follows;
<table>
<tr><th>Bukit Leelau Estate</th><th>Validity</th></tr>
<tr><td>MPOB License No</td><td>30/04/2025</td></tr>
<tr><td>MPOB License No</td><td>31/08/2025</td></tr>
<tr><td>KPDNHEP- Petrol 200L daily</td><td>13/04/2025</td></tr>
<tr><td>KPDNHEP - Diesel 36000L</td><td>19/08/2024</td></tr>
<tr><td>DOSH CF - Air Compressor</td><td>13/06/2025</td></tr>
<tr><td>SPAN –- Private water supply system</td><td>21/04/2027</td></tr>
<tr><td>Pahang Water Resources – water abstraction</td><td>31/12/2024</td></tr>
<tr><td>JTK Permit Potongan Gaji Pekerja</td><td>Eff 29/06/2018</td></tr>
</table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings

Merchong Estate	Validity
MPOB License No	31/01/2025
KPDNHEP - petrol 120L daily	02/07/2025
KPDNHEP - Diesel 18000L	31/07/2027
DOSH CF - Air compressor	18/09/2024
SPAN- Private water supply system	14/06/2025
Pahang Water Resoure– water abstraction	31/12/2024
Metrology Corporation weighbridge	05/07/2025
JTK - Permit Potongan Gaji Pekerja	Eff 23/01/2017

Mekassar Estate	Validity
MPOB License No	30/04/2025
KPDNHEP- petrol 120L daily	11/07/2025
KPDNHEP - Diesel 13600L	05/08/2024
DOSH CF - Air Compressor	11/10/2024
SPAN - Private water supply system	13/10/2025
Pahang Water Resources – water abstraction	31/12/2024
Metrology Corporation weighbridge	19/08/2025
JTK Permit Potongan Gaji Pekerja	Eff 04/12/2018

Detas Estate	Validity
MPOB License No	31/03/2025
KPDNHEP - petrol 200L daily	04/01/2025
KPDNHEP - Diesel 20000L	11/102024
DOSH CF - Air Compressor	29/04/2024
SPAN –Private water supply system	30/05/2025
Pahang Water Resources– water abstraction	31/12/2024
Metrology Corporation weighbridge ref.	24/11/2024
JTK Permit Potongan Gaji Pekerja	Eff 10/01/2002

Bukit Leelau Palm Oil Mill -	Validity
MPOB License: license no	31/10/2024
KPDNHEP - Diesel -36000 L.	19/08/2024
DOE – license no	30/06/2025
SPAN –Private water supply system	21/04/2027
Suruhanjaya Tenaga– 5 units gen-set	10/04/2025
JTK – Bekalan Air Persendirian	21/03/2027
Metrology Corporation weighbridge	05/07/2025
Metrology Corporation weighbridge	19/02/2025
JTK – Permit OT 104 hrs	28/02/2026
JTK - Permit Potongan Gaji Pekerja	Eff 29/06/2018

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
Note: Bukit Leelau POM, Mekassar Estate and Bukit Leelau Estate had an expiry period for the diesel permit dated 19/08/2024, 05/08/2024 and 19/08/2024 respectively. The units had made a prior 2-month application on 21/06/2024, 30/05/2024 and 21/06/2024 respectively. Approval from KPDNHEP has yet to be received at the time of audit.

Regulation 11 (Inventory of scheduled waste)
The 5th schedule inventory was up-to-date and tally with the physical stock at the storage area. The management has communicated the 5th Schedule to DOE by monthly basis sighted latest inventory has been submitted in Aug 2024.

The mill has installed an ESP commissioned in Oct 2021 together with a new 30 mt water tube boiler. The FFB allowable max processed by the mill in 2023 under MPOB license no is 216000 mt and the total processed from Jan - Dec was within the approved limit concluding compliance to the license requirement.

EQ (Prescribed Premise) Crude Palm Oil Regulations 1977
DOE license number valid from 01/07/2024 to 30/06/2025. The license indicated that the mill has a capacity of 45mt/hr. Treated effluent is allowed to be discharged as water discharge. Analysis of the final discharge was made monthly. Review of the results indicated that all parameters were within the regulatory limit. Details as shown in 7.8.3.

Factory and Machinery Act 1967 –
The following competency requirements and machinery CF validity were verified and all was within the validity period.
<table>
<tr><th>Competent person</th><th>No of personnel.</th></tr>
<tr><td>Steam engineer</td><td>Grade 2 – 1 person</td></tr>
<tr><td>Engine Driver (BHC)</td><td>1 – 1st grade / 4 - 2nd grade</td></tr>
<tr><td>AESP (Authorised Entrant and Standby Person Confined Space)</td><td>19 competent persons</td></tr>
<tr><td>AGT (Authorised Gas Tester and Entry Supervisor Confined Space)</td><td>2 competent persons</td></tr>
<tr><td>Certified Environmental Professional in Scheduled Waste Management (CePSWaM)</td><td>1 Sr Assist Manager</td></tr>
<tr><td>Certified Environment Professional in the Treatment of Palm Oil Mill Effluent (CePPOME)</td><td>1 Sr Assist Manager</td></tr>
<tr><td>Electrical Chargemen</td><td>1 – A4 / 2 – A1 / 1 - AO</td></tr>
<tr><td>Others</td><td>2 - certificated FFB grader</td></tr>
</table>
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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 Legal & Other Requirements Register (LORR) covers all the regulatory requirements. The LORR was formalized on 02/05/2019 and subject to review annually or as when new Act and Regulations being introduced for implementations. The list of applicable legal and other requirements was made available during the assessment and complied in the SUS-04(1) file. The documented procedure has been established and implemented as per Mechanism for Tracking Changes in Law reviewed on January 2020. The identified applicable laws and regulations relevant to its operations among others include the following; i. Environmental Quality (Amendment) Act 2024 and its Regulations (Act A1712), ii. Factories and Machinery Act 1967 and its Regulations, iii. Occupational Safety and Health Act 1994 and its Regulations, iv. Pesticides Act, 1974, v. Workers Min Std Housing Amenities (Amendment) Act 2019 revised on 24/01/2020 vi. Drainage Works Act 1954 (Act 386) vii. Wildlife conservation (Amendment) Act 2022 viii. Malaysian Palm Oil Board 1998 ix. Holiday Act 1951 x. Passport Act 1966 xi. Land Acquisition Act 1960 (Act 486) xii. Workers Union Act 1959 xiii. Estate Hospital Assistants (Registration) Act 1965 xiv. Petroleum (safety Measures) Act 1984 xv. Fire Services Act 1984 xvi. Min wages order 2022 rev 06/05/2022 xvii. Uniform Building by Laws 1986 xviii. Weights And Measures Act 1972 (Act 71) (Amendment 1981) xix. Movement Control Order 2020 for Covid-19 xx. Malaysia Anti-Corruption Commission 2009 The mechanism used for tracking changes in laws/regulations is made via the following methods among others; i. Subscribed to Lexis-Nexis Malaysia ii. News release through daily newspaper. iii. Law change tracked by book publisher (MDC Book Publications). iv. Circulars from relevant association (e.g. MPOA, MPOB, MAPA) v. Internet (e-federal gazette, www.lawnet.com.my, www.e-warta.com.my) The IOI Legal Department from headquarters alerts all operating units on legal updates via email and also through management meetings. The following was updated respectively recent being;

Clause	Indicators	Comply Yes/No	Findings
			i. 01/06/2024 – OSH (Amendment Act 2022 and FMA (Repeal) 2022 ii. 01/07/2024 - SOCSO Invalidity Scheme iii. 07/07/2024 – Environmental Quality Act 2024.
	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	The Estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 4 estates, during the field inspection confirmed that they were clearly marked and maintained. Site visit to all estate boundaries verified that there are no planting beyond these legal or authorized boundaries.
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 for Bukit Leelau CU's units i.e. The lists were updated on the following dates: • Mekassar Estate updated on 14/8/2024 • Bukit Leelau Estate updated on 9/8/2024 • Bukit Leelau POM updated on 29/7/2024 • Merchong Estate updated on 8/8/2024 • Detas Estate on 17/8/2024 The list of stakeholders was verified in each operating business visited for Bukit Leelau CU.
	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	Yes	There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements: <u>BLPOM</u> ▪ Contract agreement for transportation of crude palm oil <u>Mekassar Estate</u> ▪ Transportation of FFB from Mekassar Estate to Bukit Leelau POM. ▪ Rubbish Collector at Mekassar Estate <u>Merchong Estate</u> ▪ Transportation of FFB from Mekassar Estate to Bukit Leelau POM. ▪ Rubbish Collector at Merchong Estate <u>Detas Estate</u> ▪ Rubbish Collector at Detas Estate ▪ Rental of excavator/backhoe ▪ Kantin Detas Estate

Clause	Indicators	Comply Yes/No	Findings
			▪ Bukit Leelau Estate ▪ Rubbish Collector at Bukit Leelau Estate ▪ Rental of Backhoe 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.
	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. Sampled and verified during the audit were contracts signed between IOI Corporations and contractors at BLOM. 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: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license	Yes	Fresh Fruit Bunches are supplied from IOI Plantation Berhad owned Estates which are certified to RSPO (Detas, Bukit Leelau, Merchong, Mekassar, Laukin) and Certified IOI sister company (Leepang Estate). Bukit Leelau POM also is an Identity Preserved Mill. All Information on geo-location of FFB origins, Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder, One or more supporting documents for claims, Valid MPOB license, were available.
	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	The Mill processes only Fresh Fruit Bunches supplied by IOI Plantation Berhad owned Estates which are certified to RSPO (Detas, Bukit Leelau, Merchong, Mekassar, Laukin A)

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	3.1.1 (C) A business or management plan (minimum three years) is documented	Yes	Bukit Leelau mill and all the estates continued to have annual budgets with projections until 2027/2028. There is a 5-year financial plan comprising of both OPEX and CAPEX. The mill

Clause	Indicators	Comply Yes/No	Findings
implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	that includes, where applicable, a jointly developed business case for Scheme Smallholders.		cost comprises of the following component, 1. General Charges • Supervision • Labour • Others • Sustainability • Vehicle Running Account (VRA) • IT • Depreciation 2. Mill Expenditure • Manpower • Mill Production • Dispatch 3. Capital Expenditure The cost of production is reviewed and compared against expenditure each year with projections in place for future years. The 5 years plan is available for the crop processed, produce and cost of production. All 4 Estates visited also continued to have documented business plans with projections until the financial year 2027/2028. At the estates, the budge provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, and RSPO compliance. 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. Some parameters of the projections. The cost of production is reviewed and compared against expenditure each year with projections in place for future years. The 5 years plans was verified accordingly and found to be in place for the Detas Estate, Mekassar Estate, Merchong Estate, Bukit Leelau Estate.
	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 2028/2029. The program was reviewed annually. The program for the forthcoming six years.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	Yes	Bukit Leelau CU continued to hold management reviews at planned intervals to discuss on issues related to sustainability such as Mill and its supply bases, Estates within the CU meetings and operation meetings (estate manager and estate key personnel) for effective implementation of RSPO.

Clause	Indicators	Comply Yes/No	Findings
			The latest Management Review Meeting for the Mill and all Estates (Bukit Leelau Grouping) was held on 13/08/2024 at Bukit Leelau Estate meeting room. It was chaired Assistant Manager, Sustainability Peninsular, and attended by 19 executives. The Review meeting was held after their respective RSPO/MSPO internal Audits conducted on 06/08/2024 (Detas Estate), 07/08/2024 (Mekassar Estate), 08/08/2024 (Merchong Estate),on 05/08/2024 (Bukit Leelau Estate)
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	All the 4 estates and Mill had established Continuous Improvement Plan 2024 revised respectively as shown in 3.4.2 made upon consideration of the social, operations and environmental impacts. The initiatives among others are summarized in the “Environmental Impact Assessment – Management Action Plan and Continuous Improvement Plan 2024”. Therein providing details relating to the following activities and operation among others; Social; i. Review of social impacts and to implement plans to mitigate the negative impacts and promote the positive ones. ii. Compliance to SOP and legal requirements on social. iii. To contribute to local communities’ development. iv. To support workers economy providing space for farming. v. To communicate with stakeholders on communication and whistle blowing during stakeholders’ meetings. vi. To response on the issues discussed during the various avenues (Stakeholder Meeting, OSH Meeting, JCC Meeting, Complaint Book) Environmental; i. Disposal of wastes using external landfill. ii. Increase awareness on safety and health iii. Reduction of chemicals – Reduce rat bait/RB population, Beneficial plant increment, EFB application as per SOP, efficient rat census. iv. Moisture retention – Application EFB, Desilting & drainage v. Road resurfacing at field and office compound area with milling waste In addition, there are projects provided in respective estates/mill under both CAPEX/OPEX for enhancement in both social and environment. All documents were sighted and verified.
	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	Verification on the RSPO metric template updated by the certification unit are found reliable.

Clause	Indicators	Comply Yes/No	Findings
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	Yes	Both mill and estate operations are guided by the Group's Manuals and Standard Operating Procedure. The mill processing guidelines and standards are detailed via Group Standard Operating Procedures (StOP). For Palm Oil Mill of IOI Plantation Services Sdn Bhd which was updated on 01/07/2021. Content therein comprising of 17 Stations. the following process/activities among others; 1. FFB Reception 2. Sterilization / threshing / pressing 3. Oil room / kernel extraction 4. Incinerator / CPO CPK dispatch 5. Engine Room 6. Electrical / Workshop 7. Vehicle 8. Boiler Station 9. POME Treatment Plant / Water Treatment Plant 10. Effluent pond management 11. ESP Boiler The Estates in Bukit Leelau CU adopted the following documented manuals and documents as their standard operating procedures: 1. Standard Operating Procedures (SOP) March 2020 2. Safe Operating Procedure (SaOP) dated 06/01/2020 3. IOI Group Policy Documents (8 Policies) & Company Guidelines (16 Numbers) Among the estate operations covered by the procedures were Buffalo harvesting and healthcare, oil palm nursery, land clearing and preparation, planting technique, cover crop, fertilizer application, weeding, pest and disease, harvesting and crop evacuation, road maintenance, workshop, foliar sampling etc. The simplified versions of StOP and SaOP in Bahasa Malaysia were made available in office, muster ground, general store, chemical stores notice & sign boards. Safety procedure sign boards were also noticed placed in various places like in line site and in the field. The management had developed, established and reviewed the SOP for peat soil maintenance. The document is No: SOP # 4.11, Rev 1a, Dated 03.01.2019. The Estates also use the following Guidance Documents: 1. Group Environmental Impact Assessment and Management Action Plans (GEIA)

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>2. Group Social Impact Assessment and Management Action Plans (GSIA)</td></tr>
<tr><td></td><td>3.3.2 A mechanism to check consistent implementation of procedures is in place.</td><td>Yes</td><td>Estates and the mill had established mechanism to perform checking to ensure consistent implementation of procedures. The Agronomist department, Group Sustainability Department, Plantation controller and relevant Head Office personnel including the GM inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Other mechanism as described below.
<table>
<tr><td></td><td colspan="2">Estates</td></tr>
<tr><td></td><td>Areas</td><td>Action/Activities</td></tr>
<tr><td rowspan="3">1</td><td rowspan="3">Daily</td><td>Supervision by field staff/Assist/Manager</td></tr>
<tr><td>Report of daily activities/costings/variation</td></tr>
<tr><td>WA group - digital supervision</td></tr>
<tr><td rowspan="5">2</td><td rowspan="5">Schedule</td><td>Quarterly ESH meeting</td></tr>
<tr><td>RGM visits on field activities</td></tr>
<tr><td>Internal audits by Sustainability & SHE teams</td></tr>
<tr><td>External audit RSPO /MSPO</td></tr>
<tr><td>HQ visits / Agronomist visits</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Medical /health</td><td>Visits by VMO</td></tr>
<tr><td>Annual medical surveillance.</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td></td><td colspan="2">Palm Oil Mill</td></tr>
<tr><td></td><td>Areas</td><td>Action/Activities</td></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Daily</td><td>Supervision by staff/Assist Manager</td></tr>
<tr><td>Report of daily activities/costings/variation</td></tr>
<tr><td rowspan="4">2</td><td rowspan="4">Schedule</td><td>Quarterly ESH meeting</td></tr>
<tr><td>Internal audits by Sustainability & SHE teams</td></tr>
<tr><td>External audit RSPO /MSPO</td></tr>
<tr><td>GM visit.</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Annual</td><td>Annual environmental third party audit</td></tr>
<tr><td>Medical surveillance</td></tr>
</table>
Records of PPE issued and acknowledgement of receipt are maintained individually for all category of workers at mill and estates. Sighted common PPE issued included face masks respirators, goggles, safety shoes, harvesting shoes, rubber boots, nitrile/cotton gloves, apron and hard hat. In addition to basic PPE, special PPE are also provided for workers</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			assigned to dangerous operation such as work at height and in confined space. All workers were provided with appropriate PPE where the cost are bared by the management. Interviews conducted during the site visit at the Mill and both estates showed understanding and approval from the workers that the management bares the cost of all PPEs and the workers are entitled to valid PPE, the importance of using required PPE at all times during work and proper storage and disposal methods of PPE.
	3.3.3 Records of monitoring and any actions taken are maintained and available. .	Yes	The implementation of SOPs are monitored on a daily basis by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is done via supervision and records maintenance. The estates among others maintained the following records. • work program / Field cost books • bin cards, Harvesting Intervals, • Monthly Estate Report and Account, • Monthly Operations, monthly rainfall, • pest and diseases monthly return, • agrochemical monthly consumption • harvesting details i.e. daily inspection report - yield improvement program, • summary of machinery running hours • harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvesters. • Monthly FFB production, etc. Similarly, the mill, the monitoring records maintained among others were related to; • monitoring of effluent / black smoke • Processing & produce parameters • Dispatches / scheduled wastes etc. • monitoring consistent implementation of procedures through internal audit • daily shift report for the process performance. • There was a flow chart showing method for monitoring compliance of requirements including legal requirements. • Internal audits are performed once a year minimum. During site visit at Harvesting Operation for Detas Estate-, Mekassar Estate, Merchong Estate and Bukit Leelau Estate, Selective Weeding & Circle Spraying Operation at Detas Estate and Manuring Operation at Detas Estate, Mekassar Estate, Merchong Estate and Bukit Leelau Estate sighted they were seen to wearing PPE such as face masks respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, apron and hard hat, straw head to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Records of PPE issued, and acknowledgement of receipt are maintained individually for all

Clause	Indicators	Comply Yes/No	Findings
			category of workers at mill and estates. Sighted common PPE issued included face masks respirators, goggles, safety shoes, harvesting shoes, rubber boots, nitrile/cotton gloves, apron and hard hat. In addition to basic PPE, special PPE are also provided for workers assigned to dangerous operation such as work at height and in confined space. All workers were provided with appropriate PPE where the cost are bared by the management. Interviews conducted during the site visit at the Mill and Estate showed understanding and approval from the workers that the management bares the cost of all PPEs and the workers are entitled to valid PPE, the importance of using required PPE at all times during work and proper storage and disposal methods of PPE. Based on interview and site inspection, sighted 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. Clothing lockers are provided for mill and estate workers to change their street clothing to work clothing and vice versa at the end of their work shift. ***Thus, previous NC was satisfactory closed.***
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.	Yes	There has been no new plantings or operations and therefore this indicator is not applicable.
	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.	Yes	Each operating unit within Bukit Leelau CU has its own SIA. The SIA for 2020-2025 has been prepared by IOI's own Sustainability Team and are reviewed on an annual basis. Evidence was available that each Social Impact Assessment (SIA), Management Action Plans and Continuous Improvement Plans have been developed with the participation of affected parties. The evidence of stakeholder participations includes records of stakeholders consulted as well as the meeting minutes. The stakeholders consulted included external and internal stakeholders such as shop owners, canteen operators, guardians of worship places, Women Empowerment Committees, Joint Consultative Committees, as well as written grievances received. Interviews with the affected stakeholders also confirmed that they have been consulted. Among the positive and negative social impacts considered included satisfaction with Merchantrade, effects of delay on renewal of passport and workers permit, prices of items

Clause	Indicators	Comply Yes/No	Findings
			sold at sundry shops/canteens, transportation services provided to their respective blocks, impacts from mechanisation, changes in working hours, as well as food security. The mill had established and Environmental Impact Assessment, Management Action Plan and Continuous Improvement Plan 2024 procedure and has been documented as per Bukit Leelau Palm Oil Mill Environmental Aspect and Impact Identification – EIA. All significant impacts have been determined and mitigation plan was developed thereafter as per document Management Action Plan and Continuous Improvement Plan reviewed annually. The EIA was reviewed on 09/08/2024 with no major changes recorded in the operations. The EIA covers the following operations/activities among others; i Reception / Sterilization /Clarification ii Nut/Kernel / CPO Product Storage /Despatch iii Raw & Treated Effluent iv Boiler House / Power House v Raw Water Treatment Plant vi Laboratory / Store System vii Workshop / Lubricant Store viii Construction Site /Land Erosion Similarly for the estates the EIA was available for each activity. This aspect and impact include activities among others i. Construction / building maintenance ii. Water treatment / workshop activity iii. Harvesting / Spraying / Chemical Handling iv. Fertilizer / Nursery v. Replanting / Land Irrigation vi. EFB mulching / POME Application The Estates have established and Environmental Impact Assessment, Management Action Plan and Continuous Improvement Plan 2024 with identification to the mitigation plan for negative impacts, time plan and the PIC stated therein. There are no new plantings or operations within the CU estates. However, there were plans and impact assessments relating to; a) Environmental impacts in Environmental Aspect Identification Evaluation Register b) Environmental Impact Evaluation Register There is no change of current practices required to mitigate negative effects based on identified impacts for both the mill and estates. However, the mill and estates have conducted periodical review on the aspects and impacts identified and evaluated as

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>registered. The mill and estates have continuously implemented its annual programs that were established as part of its individual Pollution Prevention Plan. Managers and Assistant Managers of mill and estates were identified as the PIC The programs relating to operations, environmental and social enhancement were planned by the management as summarized 3.2.1 above upon discussion and issues taken during the following sessions among others;
i. JCC Meeting 6x/year held respectively
ii. Workers and staff as the internal stakeholders
iii. Women Empowerment Committee Meeting dated 2x/year
iv. External stakeholders' consultation meeting dated 04/01/2024.
v. Internal stakeholder meeting held respectively
vi. Management meetings on issues in relation to social /environmental EPMC.

The assessment in aspect of boundary control, water resources (if any), protection of river (if any), soil erosion and sedimentation of silt, planning of replanting program, protection of sensitive area, waste (oil, toxic soil and biomass) and air quality control. The monitoring both Social and Environmental Impact Assessment, Management Action Plan and Continuous Improvement Plan 2024 activities involved discussion with the parties as described above. Reviews are made respectively as shown below.

<table>
<tr><th>OU</th><th>Review date</th><th>Updates</th></tr>
<tr><td>BKt Leelau Estate</td><td>28/08/2024</td><td>No changes</td></tr>
<tr><td>Merchong Estate</td><td>09/08/2024</td><td>No changes</td></tr>
<tr><td>Mekassar Estate</td><td>09/08/2024</td><td>No changes</td></tr>
<tr><td>Detas Estate</td><td>09/08/2024</td><td>No changes</td></tr>
<tr><td>Bkt Leelau POM</td><td>09/08/2024</td><td>No changes</td></tr>
</table></td></tr>
<tr><td></td><td>3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</td><td>Yes</td><td>Evidence was available that the SIA management and monitoring plans were implemented, reviewed and updated annually with participation of affected stakeholders. This considers inputs from external stakeholder meetings, employee consultative committee meetings, as well as women empowerment committees and grievances system log. Among the social issues for management and monitoring were fair treatment of foreign workers, forced/trafficked labour, workers working hours, clean water supply, housing condition.

The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from workers representative, shop owners, canteen operators, guardians of worship places, government agencies, NGOs, neighbouring plantations, local communities, school, suppliers and contractors. The reviews were conducted annually. The latest review was conducted on 18/04/2024 in POM, 18/08/2024 in Detas Estate, 19/08/2024 in Mekassar Estate and 21/07/2024 in Merchong Estate</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			The most recent external stakeholders' consultation meetings were held on 07/08/2024. The evidence of these stakeholder consultations has been thoroughly documented and verified. Stakeholder feedback, which is crucial for our continuous improvement and adherence to sustainable practices, has been systematically recorded in the SIA action plans.
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	Yes	The procedure for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and explained to them at the beginning of the recruitment. The applicable SOP for foreign workers is the Foreign Workers Recruitment Guideline & Procedure in Malaysia dated October 2017. The company has also come out with repatriation and abscondment procedure. For local workers the procedure applicable is Employment Procedures for Local Workers (Recruitment, Selection and Hiring), retirement and termination dated October 2017. These procedures are available on the main notice boards located at muster ground and office. The recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is no any discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. The CU have implemented IOI Group Sustainability Policy (Revised June 2024), where the management is committed to contributing to a better society includes respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities.
	3.5.2 Employment procedures are implemented, and records are maintained.	Yes	Based on the review of workers' personal files and interviews conducted, evidence was available that employment records were maintained, and employment procedures implemented. For local workers especially staff to workers level were managed by operating unit. The application forms, employment interview assessment forms, medical check-up reports and employment contracts were sighted for new recruited employees. The latest recruitment of workers in POM was on 01/08/2024 for general workers. A copy of the identification card was kept as a record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. The recruitment of foreign workers is managed by the Human Resource Department, following a responsible recruitment mechanism. This process includes ongoing monitoring and due diligence of the recruitment agency, in accordance with the Foreign Workers Recruitment Guideline & Procedure in Malaysia, dated October 2017. The Letter of Appointment (LOA) dated 15/07/2022 for Indian recruitment appointed the specific agency accordingly.

Clause	Indicators	Comply Yes/No	Findings
			The company is committed to a 'no recruitment fees' policy. All associated fees, such as those for levies, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fees, PLKS (Pas Lawatan Kerja Sementara), and transportation from the point of departure to the designated operating unit, are fully covered by the company. In cases where a worker is deemed medically unfit before completing their contract period, as recommended by a doctor's medical report, the company will bear the full cost of repatriation. This is in accordance with the Addendum on Repatriation for Complete/Incomplete Service Workers (Due to Illness or Medically Unfit) under the Standard Operating Procedure (SOPs), referenced as #Plantation/HR/FW/2024/SOPs, dated as per the email issued on 27/03/2024 by the Human Resources Department. Furthermore, the company will waive repatriation costs, including the flight ticket to the source country and recruitment costs, for workers who are unable to complete their service due to medical reasons. In the case of POM worker, the FOMEMA medical examination results indicated that the worker was unsuitable for employment due to failing the blood screening test for a communicable disease. Consequently, the POM has arranged for the worker's repatriation, as evidenced by the purchase of a flight ticket with a reservation date of 14/02/2024. The departure is scheduled for 09/03/2024 from KLIA to Yangon International Airport. 2nd case verified at Detas Estate, the FOMEMA medical examination results indicated that the worker was unsuitable for employment due to failing the blood screening test for a Filariasis reactive. Consequently, the estate has arranged for the worker's repatriation, as evidenced by the purchase of a flight ticket with a reservation date of 13/05/2024. The departure is scheduled for 21/05/2024 from KLIA to Delhi Airport. ***As a result, previous nonconformities was acceptable to closed*.**
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	BLPOM had maintained HIRARC Master List with latest review on 15th April 2024 covering total 52 workstations. Among the areas been identified are Loading Ramp, Sterilizer Station, Press Station, Nut & Kernel Plant, Boiler house, Power stations, chemical store and etc. Post accident date 15/12/2023 occurred at press station been reviewed and new activity been registered specific on the accident case. Mill had established total 57 Safe Operating Procedure (Saop) covering all activities including "Chemical Handling", Working at Height and confined space. Mill also had conducted Chemical Health Risk Assessment Report covering total 11 work units dated 16/4/2024 – 5/6/2024. Among the recommendations made are Chemical Exposure Monitoring, Medical Surveillance and PPE recommended issuance. Noise Risk Assessment dated 19/11/2019.

Clause	Indicators	Comply Yes/No	Findings
			For estates, assessment all operations risk assessment are been documented and maintained covering total 84 areas/work activities with latest review on 16/8/2024 for all estate and documented inside IOI/OHSMS/FM/EST/002/00. The estate also conducted chemical health risk assessment (CHRA) report and details as per below: **Detas Estate** conducted CHRA covering 13 work units. Among the recommendations made are PPE issuance, chemical exposure monitoring program and medical surveillance program. **Mekassar Estate** conducted CHRA covering 10 work units. Among the recommendations made are PPE issuance, chemical exposure monitoring program and medical surveillance program. **Merchong Estate** conducted CHRA covering 12 work units. Among the recommendations made are PPE issuance, chemical exposure monitoring program and medical surveillance program. **Bukit Leelau Estate** conducted CHRA covering 12 work units. Among the recommendations made are PPE issuance, chemical exposure monitoring program and medical surveillance program. All estate also conducted Noise Risk Assessment (NRA) and verified report as per below: **Detas estate, Mekassar Estate, Merchong Estate & Bukit Leelau Estate** conducted NRA covering heavy machineries & workshop. Among the recommendations are established HCP program and establish audiometric testing.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	Yes	Safety & Health (S&H) Management Plan for Bukit Leelau CU has been established. The S&H 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 for the year 2024 were acceptable. Sighted for BLPOM monitoring programmes are on: a.Periodic Inspection of LEV System Report dated 6/6/2024 and achieved minimum ACGIH limit. b.Chemical Exposure Monitoring dated 28/12/2024 and conclude below Maximum Exposure Limit (MEL). c.Medical Surveillance program dated 14/8/2023 and total 14 workers been examined and conclude had fit to work. Sighted latest surveillance conducted on 12/8/2024 and still pending the report from service provider. d. Audiometric test dated 6/7/2023. From the report detected 12 employees are having Noise Induced Hearing Loss (NIHL) and 8 employees are having Hearing Impairment (HI). Baed on Health Doctor Medical Examination Report dated 3/10/2023, 1 personnel had been

Clause	Indicators	Comply Yes/No	Findings
			detected hearing loss and JKKP 7 form been submitted. e. Implementation of Confined Space Permit to Work (CSPTW) for Boiler 1 overhaul dated 2/5/2024 and gas reading are recorded safe entry. f. Noise Practicability Assessment Report has been carried out on dated 1/8/2023. Sighted sample estate monitoring programmes being verified are: a.Detas Estate had conducted Medical Surveillance program on 11/7/2024 for 17 employees and all found fit to work. b.Detas Estate - Audiometric test conducted dated on 3/8/2023. From the report detected 13 employees had abnormal hearing and need to exam by OHD. Medical examination conducted on 28/9/2023 and 4 employees detected Occupational NIHL and notification to DOSH were pending and sighted correspondence between estate and DOSH Pahang dated 14/5/2024.For 2024, the organization had open Service Purchase Order dated 27/7/2024. c. Implementation of Permit to Work (PTW) for resurface main road and grading dated 2/9/2024 and closure of permit on 2/9/2024. d.Mekassar Estate conducted Medical Surveillance program on 19/6/2024 for 15 employees and all found fit to work. e.Mekassar Estate - Audiometric test conducted on 24/5/2024. From the report detected 3 employees had abnormal hearing and need to exam by OHD. Medical examination conducted on 20/6/2024 and 1 employee detected Occupational NIHL and notification to DOSH were sent thru JKKP 7. f.Permit to work for bridge construction dated on 4/3/2024 and found effectively implemented. g. Merchong Estate conducted Medical Surveillance program on 28/7/2024 for 16 employees and all found fit to work. h. Merchong Estate - Audiometric test conducted dated on 21/8/2024. From the report detected 12 employees had abnormal hearing and need to exam by OHD. Medical examination conducted on 21/8/2024 and 1 employee detected Occupational NIHL and notification to DOSH were sent thru JKKP 7. i.Permit to work been sample on date 19/3/2024 for staff house renovation and found effective implemented. j. Bukit Leelau Estate conducted Medical Surveillance program on 22/7/2024 for 15 employees and all found fit to work. k. Bukit Leelau Estate - Audiometric test conducted dated on 22/7/2024. From the report detected 7 employees had abnormal hearing and need to exam by OHD. Medical examination plan to be conducted and sighted company service purchase order dated 22/8/2024 and waiting service provider. l.Permit to work been sample on date 30/06/2024 for construction of new workshop and store and found effective implemented. m.Chemical exposure monitoring report conducted dated 27/3/2024 and withing maximum

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>exposure limit.
All estate had established OHS objectives and latest for 2024 been sighted. Monthly OSH objectives/KPI form been monitored reviewed by Safety department. Overall performance shown all set objectives are achieved set targets.</td></tr>
<tr><td rowspan="2">3.7
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</td><td>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 P&C, in a form they understand, and which includes assessments of training.</td><td>Yes</td><td>Formal training programs for 2023/24 that covered aspects of the RSPO Principles and Criteria, with regular assessments of training needs were available for all the audited sites. The training plan for each operating unit were established covered staff, workers, etc. A training need identification matrix has been established with target dates for the training identified. The training program among others includes:
i. ESH Legal & Other requirements
ii. Safe handling of electrical equipment
iii. Use & Standard Exposure of Chemical Hazardous to Health (USECHH) 2000
iv. Accident Investigation Techniques
v. Milling Activities / Estate Activities
vi. Emergency Respond Plan Training (e.g. Chemical spill, poisoning, Fire. Lightning)
vii. Competent First Aider
viii. First Aid Awareness – All Workers
ix. Scheduled waste management
x. Safe Work Procedure for All Stations.
xi. Defensive Driving Training
xii. IOI Plantation Policies
xiii. Social Training / HCV/Wildlife</td></tr>
<tr><td>3.7.2 Records of training are maintained, where appropriate on an individual basis.</td><td>Yes</td><td>The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue. Among others the training held by the units in the CU are listed below.
<table>
<tr><th>Subject -Bkt Leelau Palm Oil Mill</th><th>Date</th><th>Date</th></tr>
<tr><td>ERP CPO Spillages</td><td>16/08/2024</td><td>-</td></tr>
<tr><td>Fire Drill</td><td>16/08/2024</td><td>-</td></tr>
<tr><td>RSPO MSPO SCCS</td><td>07/08/2024</td><td>13/06/2024</td></tr>
<tr><td>MSPO/RSPO for Contractors</td><td>07/08/2024</td><td>-</td></tr>
<tr><td>Passport keeping</td><td>02/07/2024</td><td>-</td></tr>
<tr><td>Hearing Conservation/PPE</td><td>01/08/2024</td><td>28/06/2024</td></tr>
<tr><td>Contract Agreement Contractors</td><td>07/08/2024</td><td>-</td></tr>
<tr><td>Chemical Handling</td><td>14/08/2024</td><td>15/11/2023</td></tr>
<tr><td>Personal Hygiene</td><td>25/07/2024</td><td>-</td></tr>
<tr><td>Reproductive rights</td><td>25/07/2024</td><td>-</td></tr>
<tr><td>COBC, Whistle blowing FLI</td><td>25/07/2024</td><td>-</td></tr>
<tr><td>Policies briefing</td><td>07/08/2024</td><td>25/07/2024</td></tr>
<tr><td>First Aid /BOFA</td><td>12/07/2024</td><td>-</td></tr>
</table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings

Laboratory operations	11/07/2024	-
Working at Height/Confined Space	11/07/2024	11/07/2024
Medical Surveillance	-	23/09/2023
Mill operations/processing	24/06/2024	09/07/2024
Mill operations /parameter	17/08/2024	05/07/2024
Driving Guidelines	21/07/2024	-
Employment Contract	16/08/2024	27/05/2024
Prohibition of open burning	06/05/2024	-
Process control /LOTO	05/07/2024	01/07/2024
Safety at work place	09/07/2024	02/08/2024
SW Management	13/07/2024	15/07/2024
Social Dialogue	25/07/2024	-
Effluent performance	11/07/2024	09/10/2023
Sexual Harassment Gender	16/08/2024	24/08/2024
Environmental issues / Wildlife	16/08/2024	-
Induction for new Workers	01/08/2024	27/05/2024
General Operations	11/07/2024	-
Waste Segregation / SW	16/08/2024	09/10/2023
Water Management	11/07/2024	16/08/2023

Subject - Estates	Bkt Leelau	Merchong	Mekassar	Detas
Whistle blowing guidelines	14/08/24	08/05/24	29/08/24	21/08/24
Recycled program / line site	15/08/24	01/07/24	15/08/24	21/08/24
Buffer zone HCV	02/08/24	24/06/24	17/07/24	22/08/24
Wildlife awareness	23/08/24	20/06/24	22/08/24	15/08/24
RSPO MSPO Awareness	19/07/24	27/06/24	15/07/24	20/08/24
Driver competency	07/08/24	25/06/24	01/02/24	06/05/24
HIRARC	23/08/24	03/09/24	23/08/24	24/04/24
Contractors Compliance	29/08/24	19/03/24	22/08/24	14/08/24
1st Aid - Guidelines	27/08/24	03/08/24	24/08/24	24/05/24
Water Quality Index	16/08/24	03/09/24	21/05/24	22/08/24
Induction Program FW Pay	24/08/24	15/05/24	01/8/24	28/08/24
Harvesting & crop quality	16/08/24	25/06/24	18/07/24	07/08/24
Barn Owl Boxes / P&D	23/07/24	22/08/24	15/08/24	19/06/24
PPE Adherence	14/03/24	07/03/24	22/03/24	13/03/24
Hearing Conservation	16/08/24	16/08/24	21/08/24	21/05/24
Frond stacking / LF	05/08/24	25/06/24	08/04/24	28/08/24
Pruning / bagworm	05/07/24	20/06/24	02/09/24	16/07/24

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Store management</td><td>15/08/24</td><td>14/06/24</td><td>21/08/24</td><td>27/05/24</td></tr>
<tr><td>IPM program,</td><td>23/07/24</td><td>20/06/24</td><td>16/08/24</td><td>19/06/24</td></tr>
<tr><td>Company policies briefing</td><td>24/08/24</td><td>11/07/24</td><td>12/08/24</td><td>28/08/24</td></tr>
<tr><td>Safety awareness /ERP</td><td>24/06/24</td><td>19/05/24</td><td>23/08/24</td><td>21/08/24</td></tr>
<tr><td>Fire Drill</td><td>13/05/24</td><td>26/07/24</td><td>04/06/24</td><td>09/12/23</td></tr>
<tr><td>Noise Risk Assessment</td><td>10/07/24</td><td>03/09/24</td><td>27/06/24</td><td>13/03/24</td></tr>
<tr><td>Spraying, Chemical handling</td><td>23/08/24</td><td>22/08/24</td><td>24/08/24</td><td>22/08/24</td></tr>
<tr><td>Safe chemicals handling</td><td>22/08/24</td><td>22/08/24</td><td>20/08/24</td><td>27/05/24</td></tr>
<tr><td>Spraying technique</td><td>22/08/24</td><td>20/06/24</td><td>24/08/24</td><td>27/05/24</td></tr>
<tr><td>Employment Terms FW</td><td>27/08/24</td><td>01/07/24</td><td>01/08/24</td><td>22/05/24</td></tr>
<tr><td>Waste segregation</td><td>24/08/24</td><td>29/06/24</td><td>21/08/24</td><td>15/08/24</td></tr>
<tr><td>Workshop Operations</td><td>04/07/24</td><td>14/06/24</td><td>21/05/24</td><td>15/08/24</td></tr>
<tr><td>Chemical handling /SW</td><td>10/07/24</td><td>14/06/24</td><td>24/08/24</td><td>26/07/24</td></tr>
<tr><td>Fertilizer application</td><td>02/08/24</td><td>09/08/24</td><td>25/05/24</td><td>22/08/24</td></tr>
<tr><td>ILO / Grievance Guidelines</td><td>28/08/24</td><td>01/07/24</td><td>12/08/24</td><td>22/06/24</td></tr>
<tr><td>Nursery Operations</td><td>23/08/24</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>Sexual Harassment</td><td>22/05/24</td><td>26/06/24</td><td>12/08/24</td><td>20/8/24</td></tr>
<tr><td>Peat Soil Management</td><td>13/08/24</td><td>-</td><td>-</td><td>-</td></tr>
</table>
</td></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>Training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Sighted latest training conducted on date 28/06/2024 – Critical Control Point Training – training conducted for weighbridge clerk, AP, Lab operator, grader, clerk, security. Training for contractor (transporter) were conducted on 07/08/2024, sighted PIC for every contractor has attend the training</td></tr>
</table>

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	Yes	From period August 2023 to July 2024, BLPOM obtained certified FFB from its own certified supply base and certified IOI Sister Estates (as listed below). <u>Bukit Leelau Certification Unit</u> Bukit Leelau Estate Detas Estate Merchong Estate Mekassar Estate Laukin A Estate

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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 process certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		IOI Sister Estates Leepang A Estate Shahzan IOI 1 Estate Shahzan IOI 2 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 3rd 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	the estimate tonnage of CPO & PK product has been recorded and reported as per table 4 in the report.
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO	Yes	**Member Name** Member Name : Perusahaan Mekassar (M) Sdn Bhd - Bukit Leelau Palm Oil Mill PalmTrace Account ID : RSPO_AC1000000128 Holding Name: IOI Commodity Trading Sdn Bhd GPS Coordinates (Latitude, Longitude) : 3.30273, 103.137889

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	supply chain managing organisation (RSPO IT platform).		**License Information** Commodity : Palm Oil PalmTrace Member ID : RSPO_PO1000000120 RSPO Membership Number : 2-0002-04-000-00 Type of Business : Oil mill License Status : Active (19-12-2023 - 18-11-2024) Supply Chain Model : Identity Preserved

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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: • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the	Yes	BLPOM have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model (IP) as per below: - RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) doc. no. RSPOSC/SOP/IP/3, rev.11, date 01 November 2023 1. Purpose 2. Scope 3. Responsibilities 4. Reception of Raw Material 5. Processing & Storage 6. Dispatch of Mill Produce 7. Records and Retention 8. Training 9. Claims 10. Overproduction 11. Handling Complaints 12. Non-Conformities Product 13. Management review 14. Reference 15. List of Amendment 16. Attachment Internal audit procedure, document no: RSPOSC/SOP/IA/1, revision 03, date: 31 July 2023 1. Purpose 2. Scope 3. Responsibility 4. Procedure details 5. Reference 6. List of amendment 7. Attachment Complete and up to date records and reports that demonstrate compliance with the supply chain model has been verified and training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Sighted latest training conducted on date 28/06/2024 – Critical Control Point Training – training conducted for weighbridge clerk, AP, Lab operator, grader, clerk, security. Training for contractor (transporter) were conducted on 07/08/2024, sighted PIC for every contractor has attend the training Under para 3.1 of RSPO Supply Identity Preserve (IP) doc. no. RSPOSC/SOP/IP/3 rev.11 dated 01 November 2024, it was noted that Mill Manager has the overall responsibility for and authority over the implementation and compliance of the requirements.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	organisation's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs.		RSPO Supply Chain Committee Organization Chart consist of; Mill Manager, Assistant Manager, Lab Supervisor, FFB Grader, Weighbridge Clerk, Chief Aux. Police, and Office Clerk. Assistant Mill Manager has been appointed as a Supply Chain Officer for Bukit Leelau POM on 17/05/2024. He has overall responsibility and authority over the implementation of SCCS requirements and compliance with all applicable requirements. Bukit Leelau Certification Units only received certified crops from its own estates and certified sister 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.11 dated 01 November 2023: 4 - reception of raw material

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the organisation; • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its organisation. • 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.	Yes	Internal audit procedure, document no: RSPOSC/SOP/IA/1, revision 03, date: 31 July 2023. Audit report has also been established “RSPO MYNI revised July 20202 IA checklist Ver 02_05.12.2020_SPO”. The audit was conducted against the RSPO Supply Chain Certification Standard. Coverage of audit sufficient to cater for the new standard (including modular requirement; Module D - CPO Mills: IP). Internal audit conducted on date 06/08/2024 lead by the lead auditor and co auditor. No NCR & OFI has been issued by internal audit. The outcome of the internal audit had been reviewed accordingly by the management during management review dated on 13/08/2024 and some of issues has been discussed are: • Welcoming speech by regional manager • Updates on RSPO & MSPO standard requirement • Discussion on internal & external audit report • Performance review & customer feedbacks • Status of correction and corrective action • Follow up action from previous management review • Continuous improvement aspects • Complaint and grievances • Resources need and training • Roundtable assessment of additional issues and discussion on the action plan • Other matters

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.7	The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. The site shall inform the CB immediately if there is a projected overproduction of certified tonnage. The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	Yes	BLPOM had continued to receive certified FFBs from the CU's own supply bases as well as certified FFBs from IOI Sister estate. There were 5 supply bases (estates) sending certified FFBs to BLPOM. They were Bukit Leelau Estate, Detas Estate, Merchong Estate, Mekassar Estate, Laukin A Estate (own estates) and sister Estate Leepang A Estate, Shahzan IOI 1 Estate and Shahzan IOI 2 Estate. The validity of the certificate from the supplier has been checked accordingly. 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 *"ISCC & RSPO / CSPO production monthly movement"* 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 the system. There was no overproduction at Bukit Leelau Certification Unit. Total last year certified volumes and last year actual sold were as reported in the body text. Procedure for handling non-conforming products has established in the RSPO Supply Chain – Module D – CPO Mills: Identity Preserve (IP) doc. no. RSPOSC/SOP/IP/3, rev.11, date 01 November 2023. • Procedure detail - 12.1-100% segregated physical - 12.2 – inspection -12.3 – ensure all doc for dispatch in order -12.4- non certified product is prohibited Latest training has been carried out on 07/08/2024 for external contractor training has been conducted by assistant mill engineer

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out 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): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number	Yes	All the sales and trading were handled by HQ. which has 2 trading companies that handle the sales and purchase of RSPO CSPO & CSPK from IOI mills. Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	Outsourcing Activities (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. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes 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. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 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.	Yes	BLPOM outsources transportation certified products (CPO) prior to delivery to end buyer. Transporter appointed (for CPO only), signed agreement on date:31/05/2024 valid until 30/06/2027) and signed agreement on date:01/07/2024 valid until 30/06/2027 between BLPOM and service providers were sighted and found adequate Management of BLPOM had also prepared contract agreement in clause 19-iii) sustainability requirements etc. asper appendix “IOI C” 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’ For delivery of PK, the lorry is being chartered by buyer. Training also has been carried out for transporters on 07/08/2024, by Production Executive. Inspection was carried out as additional effort to ensure no contamination sighted i.e. “Pemeriksaan CSPK”. List of contact person for both transporters were made available and up to date in the List of Stakeholder.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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. It was updated on 29/07/2024.
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	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.
	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 as per procedure RSPO Supply Chain- Identity Preserve (IP), doc no: RSPOSC/SOP/IP/3, revision no: 11, date 01 November 2023. Sample CPO dispatch note since Jan 2022 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

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).	Yes	Not Applicable since this is IP POM
3.8.13	Extraction rate 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.	Yes	BLPOM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. SUMMARY REPORT - ISCC & RSPO/CSPO PRODUCTION MONTHLY MOVEMENT) to ensure their accuracy as well as monitoring of their ongoing performance.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual	Yes	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	performance or industry average if appropriate.		
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	Yes	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. The dispatch of the RSPO certified CPO/ PK to buyer by BLPOM were made based on agreement, as per noted in sales contract. 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 used to store RSPO certified CPO from BLPOM. The same practice occurs for separate handling of certified palm kernel. 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 was issued by the POM.
3.8.16	Registration of Transactions 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. 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	Yes	The registration of transaction is being carried out by Marketing Department subordinate using the : Sub License: License ID: CB155403 (Active) Member Name: Perusahaan Mekassar (M) Sdn Bhd - Bukit Leelau Palm Oil Mill Member ID: RSPO_PO1000000120 RSPO Membership Number: 2-0002-04-000-00 (IOI Corporation Berhad) Type of Business: Oil mill Issued On: 15-12-2023 Issued By: SIRIM QAS International Sdn. Bhd. Start Date: 19-12-2023 End Date: 18-11-2024 Certificate Holder Type: Multi-Site Number of Sites: 5 Total Certified Area (Ha): 9178.49 Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in).
3.8.17	Claims The mill shall only make claims regarding the production of	Yes	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.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		

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	IOI Group Sustainability Policy which was revised in June 2024 was made available during this surveillance audit. It was signed by Group Managing Director & Chief Executive Officer. Among the commitments contained in the Policy include the commitment for human rights. A policy to respect human rights was included in the clause on prohibiting retaliation against Human Rights Defenders. The Policy was communicated to all levels of workforce during trainings held as follows: a. Detas Estate: 28/8/2024, 21/8/2024 and 20/8/2024 b. Mekassar Estate: 12/8/2024 c. Merchong Estate: 11/7/2024, 27/6/2024 and 26/6/2024, d. Bukit Leelau Estate: 24/8/2024 e. Bukit Leelau Mill: 16/8/2024, Briefings on the Policy were given during stakeholder meetings conducted on dates as follows: Bukit Leelau POM and Bukit Leelau Estate – 7/8/2024 Mekassar Estate and Merchong Estate – 19/7/2024 Detas Estate – 14/8/2024
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	Yes	Based on records sighted and interviews conducted with workers and local communities, as well as security personnel, there was no evidence of Bukit Leelau CU instigating violence or use any form of harassment in the units' operations.

Clause	Indicators	Comply Yes/No	Findings
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	Yes	Bukit Leelau CU complies with 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. Among the complaints and grievance channels include filling up the complaints form, Green Book, and Whistleblowing. IOI has also created a mobile phone app where complainants can complain via Google apps. This latest innovation i.e., "IOI MESRA" had been tested and fully implemented. With regards of ensuring anonymity of complainants or whistle-blowers, IOI has its 'Whistle-blowing Policy' (revised in November 2022) which ensures anonymity and protection for whistleblowers, HRDs and complainants' representatives against reprisals or intimidation.
	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. For those who are illiterate or foreign workers who cannot understand Bahasa Malaysia or English, their respective representatives would be providing the necessary translations. This was confirmed by the worker representatives during audit interviews at all operating units. Briefing on grievance mechanism and the related procedures were briefed as follows to all workers (male and female) comprising mandores, manurers, harvesters, sprayers, gardeners, watchmen, drivers, general workers. Briefings were carried out for workers at Bukit Leelau Mill 16/8/2024 and 17/5/2024), Mekassar Estate (12/8/2024), Merchong Estate (11/7/2024, 26-27/6/2024 and 1/7/2024), Detas Estate (20-21/8/2024 and 28/8/2024) and Bukit Leelau Estate (20/8/2024). For external stakeholders, briefings was provided during External stakeholders' meeting held on: Bukit Leelau POM and Bukit Leelau Estate – 7/8/2024 Mekassar Estate and Merchong Estate – 19/7/2024 Detas Estate – 14/8/2024 Interviews conducted with workers, local communities and external stakeholders found they are aware and fully understood the established IOI's Grievance and Complaint Mechanism.
	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	Evidence was available that parties to a grievance are kept aware of the progress of their complaints. Sampled complaints related to housing defects and noted the relevant completion dates.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>Procedure on Handling Social Issues states that legal proceedings may follow if there is a failure of negotiation process involving Estate management, representatives from the disputed parties, zone heads, third parties and stakeholders. The grievance party has the option of access to independent legal and technical advice, to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</td></tr>
<tr><td>4.3
The unit of certification contributes to local sustainable development as agreed by local communities.</td><td>4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.</td><td>Yes</td><td>Bukit Leelau CU’s significant contributions to the local development include employment opportunities to the local community. For example, Bukit Leelau Estate and Bukit Leelau POM had hired 8 people and 30 people from the local communities, respectively.

In 2019, Bukit Leelau CU has completed the project in collaboration known as the Mini Landscape Plan for Peatlands Adjacent to Bukit Leelau Estate, Pahang where degraded areas were rehabilitated. Ensuing re-wetting of the areas, planting activities of 5 ha each was undertaken equally by IOI Plantation and the local communities who would be able to reap long-term benefits from the rehabilitated peatland. Nevertheless, communication with with the relevant agency on the project is still on going.
<table>
<tr><th>Estate</th><th>CSR Contribution</th><th>Date</th></tr>
<tr><td>Bukit Leelau POM</td><td>Donation for Prayer mats/facilities for Surau

Open fast</td><td>29/2/2024

29/3/2024</td></tr>
<tr><td>Mekassar Estate</td><td>Donation for sports at SK Muadzam Jaya</td><td>15/6/2024</td></tr>
<tr><td>Merchong Estate</td><td>Aidil Fitri celebration</td><td>30/4/2024</td></tr>
<tr><td>Detas Estate</td><td>Open Fast donation to SK Muadzam Jaya</td><td>20/3/2024</td></tr>
<tr><td>Bukit Leelau Estate</td><td>Donation for sports at SK Paloh Hinai</td><td>31/7/2024</td></tr>
</table></td></tr>
<tr><td>4.4
Use of the land for oil palm does not diminish the legal,</td><td>4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a</td><td>Yes</td><td>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; with representatives from neighbouring Estates it was confirmed that there is no case concerning the rights of local communities and indigenous peoples.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
customary or user rights of other users without their free, prior and informed consent.	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.		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 the land use is to be for oil palm. All the visited operating units have the copies of their land titles kept at their administration office. The Bukit Leelau CU land titles were verified during the Audit and found to be in place.
	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 checklist, 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. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
	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	
	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		

Clause	Indicators	Comply Yes/No	Findings
	implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		
	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. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
	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 reviewed in consultation with affected parties.	Yes	This requirement in this indicator does not apply to Bukit Leelau CU.
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	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	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. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in	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

Clause	Indicators	Comply Yes/No	Findings
FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.	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.		auditor. There were no issues regarding land with villagers, local community and neighbouring Estate. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	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 such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU
	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 neighbouring Estate. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, 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	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

Clause	Indicators	Comply Yes/No	Findings
	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.		auditor. There were no issues regarding land with villagers, local community and neighbouring Estate. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, 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 neighbouring Estate. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, 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.
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	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 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.
	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 land owner 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.

Clause	Indicators	Comply Yes/No	Findings
representative institutions.	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 user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	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.
	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 and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at 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 neighbouring Estate. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, 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	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	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 such as the Tok Batin and

Clause	Indicators	Comply Yes/No	Findings
demonstrate that they have legal, customary, or user rights.	provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that 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 appropriate conflict resolution mechanisms.	Yes	Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at Bukit Leelau CU.
	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 reqs. (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 and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at 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 neighboring communities where applicable).	Yes	There was no conflict or dispute over the land. The audit team has also interviewed relevant stakeholders such as the Tok Batin and representatives of local communities; with representatives from neighbouring Estates and from the interviews, it can be concluded that there was no evidence of any land dispute at 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

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	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 an Identity Preserved mill, and therefore this Indicator is not applicable.
	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 takes the price and follows what MPOB guided. No outsider FFB supplies are received from smallholders at IOI Bukit Leelau CU as this mill is an 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 have been no third-party FFBs sent to the mill.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	Yes	All Estates in Bukit Leelau CU don't have any smallholders sent the FFB to them and they currently do not act as dealer or collection centre, so they did not have any agreement with the smallholders. Hence, the availability of fair, legal and transparent contracts having an agreed timeframe is not applicable. Contracts entered into with contractors are fair, legal and transparent and have an agreed timeframe. The contracts also contain a description of the services provided by the contractor, the amount payable, timeframe for payment, termination clause, rights and obligations of both parties, etc. Interviews with sampled contractors also confirmed that the contracts are fair, legal and transparent.

Clause	Indicators	Comply Yes/No	Findings
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	Yes	Based on the following invoices and payment vouchers, evidence was available that agreed payments have been made to contractors in a timely manner with details of the amount paid given. Sampled were the following: Contracts sampled during the audit included agreement between Bukit Leelau POM and CPO transporters. The contract was dated 1 July 2024, valid for three years. All the contracts verified state clearly that payments are to be made within 30 days of receipt of the invoice. Evidence was available that payments were made to the respective contractors within the agreed 30-day period based on invoices sent by the contractors dated 31 July 2024, and payments made via payment vouchers issued on 15 August 2024 for the full amount invoiced.
	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 (shared with Bukit Leelau Estate) has been calibrated by yearly basis using accredited weighing company on 5/7/2024 and 19/2/2024. At Detas Estate on 24/11/2023. At Mekassar Estate on 19/8/2024, at Merchong Estate on 5/7/2024.
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	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. IOI Corporation Berhad (IOIC) is committed and continues to support independent small producers. To enhance its efforts, IOI Commodity Marketing Responsible Sourcing Team has partnered with Malaysian-based social enterprise Wild Asia to find ways to connect, support and give more values to small producers within IOIC's supply base and this statement has been published at website @ https://www.ioigroup.com/sustainability/ioi-wild-asia-partnership-in-supporting-malaysian-smallholders-in-responsible-production.The evidence was available through the website. Nonetheless, in Bukit Leelau CU, Fresh Fruit Bunches are supplied from IOI owned Estates which are certified to RSPO. There is no third-party FFB sent to the mill. Noted that Bukit Leelau CU units had invited nearby smallholder Nevertheless, some smallholder is willing to go for MSPO only and don't want to certify under RSPO due to financial restriction.
	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

Clause	Indicators	Comply Yes/No	Findings
			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.

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.
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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	The IOI Group Sustainability Policy, updated in June 2024, includes a publicly available non-discrimination and equal opportunity policy aimed at preventing discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. This policy is prominently displayed on the main notice boards and at workers' housing facilities. Interviews were conducted with a diverse group of workers (foreign, local, male, and female) across all sampled units within Bukit Leelau CU. All workers interviewed confirmed that there was no form of discrimination. They reported being given equal employment opportunities and enjoying all the benefits and amenities provided by the company, regardless of their gender or nationality.
	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	Apart from the indicator 6.1.1 policy which states that all employees shall be treated equally, there is also no evidence that there has been any form of discrimination against any employee, or group of employees. Newly employed migrant workers recruited in 2024 from India, Nepalese and Indonesia confirmed that they did not pay any recruitment fee either in their home country or after arrival in Malaysia. Based on field observations and interviews held with sampled workers from various nationalities, gender and background (including female Orang Asli workers), there was no evidence of worker discrimination within Bukit Leelau CU. A review of the sampled payslips and employment contracts and letters of job offer also revealed that all workers were subjected to the same terms of employment and received equal pay for the same type of work.

Clause	Indicators	Comply Yes/No	Findings
	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 company has developed employment procedures for local and foreign workers. The procedures provide clear flowcharts from recruitment, retirement until termination. Review of the workers files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. However, this is not considered as discrimination as it is important to know if the worker is fit for the job. The registration cards of the workers do not specifically state any illness. The cards only state "Fit for work". Moreover, the company has established the IOI Group Sustainability Policy, updated in June 2024, where the company will ensure all the workers recruited will be treated equally without discrimination based on nationalities, caste, religion and etc. Medical fitness will be checked prior to work to ensure fitness to the work. Sample of 1 promotion in POM in July 2024 was reviewed. The promotion is from general worker to promote Chargehand, Grade III Staff. The promotion was based on work performance evaluation. The terms and conditions as set out in the letter of appointment and other terms and conditions shall be binding on the personnel. Sample of 2 promotions in Detas Estate in June 2024 was reviewed. The promotion is from general worker to promote Field Supervisor (CS III). The promotion was based on work performance evaluation. The terms and conditions as set out in the CA and other terms and conditions shall be binding on the personnel.
	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	Clause 4.1.2 of IOI's Guidelines on Reproductive Health (Ref: IOI/G/SE/002 Rev No. 2 Issued on 14 Aug 2020), the Estate Health Assistants will carry out health screening including urine pregnancy test (UPT) every 3 months for general workers subject to their consent to ensure reproductive health of employees are protected. Members of the WEC and other female workers interviewed during this surveillance audit confirmed their understanding that the health screening and UPT are done for safety and health purposes and would only be carried out with their written consent. As part of the triangulation process, documents containing the female workers' consent and refusal were sighted. At Bukit Leelau POM, seven workers consented and four declined their consent for various personal reasons.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as	Yes	Each unit within Bukit Leelau CU has its own gender committee known as Women Empowerment Committee (WEC). In accordance with the IOI website (https://www.ioigroup.com/sustainability/empowering-women-within-the-ioi-plantation-

Clause	Indicators	Comply Yes/No	Findings
	opportunities and improvements for women.		community) the WEC is a platform for female employees to discuss any issues that may affect them in their respective operating unit, such as, but not limited to, sexual harassment, physical violence, gender discrimination, welfare and workplace-related issues. The WEC will also explore opportunities in empowering women at the workplace through capacity building and social activities which are not limited to IOI female employees, but also to female dependents living within the IOI plantation community. Members of the WEC were interviewed and WEC meeting minutes were reviewed during this surveillance audit. WEC members understood the roles of the WEC, potential issues of concern that women have such as sexual harassment and harassment at workplace, domestic violence, and reproductive rights. They were aware of the grievance mechanism for addressing issues of concern, and they can also provide feedback to management on any social impacts they may encounter. It was also verified that the description on the website mentioned above is correct and implemented. WEC meetings were held as follows: Bukit Leelau POM: 20/02/2024, 24/08/2024 Detas Estate: 30/12/2023, 08/06/2024 Mekassar Estate: 20/12/2023, 29/06/2024 Merchong Estate: 15/06/2024, 15/12/2023 Bukit Leelau Estate: 25/07/2024, 21/01/2024
	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. This was verified by reviewing sampled payslips and employment contracts of the following workers. Workers doing the same job receive the same rate of pay.
	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 accurate information on compensation for all work performed. This includes a form of record for work done by family members.	Yes	Sampled during the audit were employment contracts and monthly payslips as per Indicator 6.2.1 above. The payslips were sampled based on months with the highest, lowest and median crop production in order to get a clear representation of the workers' wages. Employment contracts for all workers clearly detail out payments and conditions of employment, such as daily working hours, contract duration, overtime pay, statutory deductions (EPF, SOCSO, EIS), non-statutory deductions (water and electricity where applicable), annual/medical leave, public holiday, mutual termination, maternity entitlement, etc. The contracts were all found to be valid, duly signed and are still in force.

Clause	Indicators	Comply Yes/No	Findings
			It was verified that the sampled payslips gave accurate information on compensation for work done. This included number of days offered and number of days worked in a month, overtime hours carried out, public holiday pay, maternity leave taken, allowances and incentives the workers were entitled to. None of the check roll workers have any family members assisting them. Therefore, based on detailed review of sampled employment contracts and payslips, Bukit Leelau CU has demonstrated that the payslips give accurate information on compensation for all work done.
	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	Employment contracts and payslips were sampled and reviewed during this surveillance audit at Bukit Leelau CU. The sampled documents are as per Indicator 6.2.1 above. Based on interviews with workers, review of employment contracts and payslips for all sampled workers, there was evidence at Bukit Leelau CU of legal compliance with legal labour requirements related to working hours, deductions, overtime, maternity leave, medical leave, annual leave, reasons for dismissal, etc. It was clearly detailed out in the sampled employment contracts that regular working hours is 7.5 hours per week with 30-minute rest after 5 hours, or a spread over period of 10 hours with 2.5 hours of rest. Records of statutory deductions for SOCSO, EPF, EIS for local employees were also verified. Non-statutory deductions were for water and electricity which have received written approval from the Labour Office. Written requests by the workers to deduct their salaries for water and electricity (where applicable) were also sighted. Any work on rest day (Sunday) were only carried out after the workers had signed the Rest Day Requisition Form. The sampled payslips also showed that the workers were paid in accordance with the Minimum Wages Order 2022. Overtime work does not exceed 104 hours per month, or 4 hours per day, and that workers are paid 1.5x hourly rate of pay for each overtime hour. Workers interviewed at Bukit Leelau POM also confirmed that overtime work is not compulsory. Paid maternity leave of 98 days was also given as evidenced at Bukit Leelau Mill where a lab assistant who gave birth in March 2023 was paid salary during her maternity leave.

Clause	Indicators	Comply Yes/No	Findings
			Based on the above, Bukit Leelau CU was able to demonstrate that labour legal requirements have been complied with.
	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.	Yes	Workers of Bukit Leelau CU are being provided with adequate housing, sanitation facilities, water and electricity supplies, medical and welfare amenities free of change. Other amenities available included a surau, futsal court, sundry shop and canteen. Visits to the workers' housing confirmed that workers' houses were generally kept in good and well-maintained condition. This was further confirmed by workers interviewed during the audit. Grasses are kept short, and rubbish disposed of regularly. Perimeter drains were kept in a clean condition that permitted free flow of water. Housing inspections were carried out by the Estate Health Assistants on a weekly basis. Each estate clinic was operated by an Estate Health Assistant. A Visiting Medical Officer who visits the clinics every two weeks, attends to patients referred to him, and inspects the workers' housing. Records of VMO visits were available as follows: Bukit Leelau POM and Bukit Leelau Estate on 21/08/2024, 07/08/2024, Detas Estate on 02/09/2024, 19/08/2024, Mekassar Estate and Merchong on 22/08/2024, 08/08/2024. Water quality inspection at Bukit Leelau Mill and Estate housing were carried out once every 3 months. The results of the water quality sampling were obtained from a report. For samples received on 29/02/2024, 24/05/2024 it was reported that *E. coli* and total coliform were absent.
	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 were made to improve workers' access to adequate, sufficient and affordable food. Apart from each operating unit having its own canteen and sundry near the workers' housing, workers were also allocated areas near their houses for vegetable cultivation. To monitor the price of items sold at the sundry shops and canteens, price comparisons were made with other shops/restaurants nearby or those in Muadzam Shah. Transportation costs were also taken into account to determine the price reasonableness. Meetings between the estate management and their respective sundry shops were also sighted. At a meeting between Merchong Estate, the sundry shop owner was instructed to display a price list at his shop. At Laukin A Estate, the meeting also discussed issues related to hygiene.

Clause	Indicators	Comply Yes/No	Findings
			Free van transport was also provided by Merchong, Bukit Leelau, and Laukin A Estates, at least once a month for workers to purchase groceries at Muadzam Shah town.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. 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: • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • 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. • 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 Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by	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.

Clause	Indicators	Comply Yes/No	Findings
	the unit of certification, the Malaysian minimum wage has to be paid.		
	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. There is no casual, temporary and day labour engagement at all operating units within Bukit Leelau CU.
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 IOI Group Sustainability Policy, updated in June 2024, includes a published statement recognizing freedom of association and the right to collective bargaining. This statement is available in both national languages, English and Bahasa Malaysia. This policy was communicated to all workers through training sessions conducted across all estates and the POM. The training dates were as follows: Bukit Leelau POM: 16/08/2024, 15/08/2024, 04/03/2024 Detas Estate: 28/08/2024, 21/08/2024, 20/08/2024 Mekassar Estate: 12/08/2024, 05/07/2024 Merchong Estate: 11/07/2024, 26/06/2024, 27/06/2024 Bukit Leelau Estate: 24/08/2024, 11/08/2024, 04/08/2024 Interviews with a sample of local and foreign workers confirmed their understanding of the policy. The workers expressed that they have the freedom to join trade unions of their choice and to engage in collective bargaining.
	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	Worker representatives were freely elected by workers themselves as evidenced from records of elections. This was further verified by the workers during audit interviews. Every two months, the workers have their own Employee Consultative Committee (ECC) meetings where they would highlight issues that would like to bring to the management. The worker representatives then attend the Joint Consultative Committee (JCC) meetings with management to bring and discuss issues brought up during the ECC meetings. All feedback is highlighted in the meeting minutes and recorded in the Grievance Log for tracking and action planning. The Grievance Log system is monitored by the Sustainability Department of the Plantation Division and reported to HQ. The meetings sampled were held as follows: Bukit Leelau POM: 30/01/2024, 29/03/2024, 29/05/2024, 29/07/2024.

Clause	Indicators	Comply Yes/No	Findings
			Detas Estate: 26/08/2024, 28/06/2024, 30/04/2024, 20/02/2024. Mekassar Estate: 29/08/2024, 27/06/2024, 26/04/2024, 29/02/2024. Merchong Estate: 21/08/2024, 27/06/2024, 29/04/2024, 27/02/2024. Bukit Leelau Estate: 23/08/2024, 21/06/2024, 26/04/2024, 26/02/2024. Based on interviews with sampled workers, confirmed all the issues concern and highlighted to Social Dialog was typically resolved between 3 – 7 days depending on the type of issue raised. Issues requiring changes in policy or capital expenditure are referred to the regional management/HQ as it will take longer to resolve.
	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	Bukit Leelau CU was able to demonstrate that the workers' representatives were freely elected by their respective countrymen without any interference from the management. These include local and migrant workers. This was confirmed by the workers during this surveillance audit, and the workers' representatives themselves. Each nationality has its own worker representative, i.e., Malaysian, Indonesian, Indian, Nepali and Myanmar (only at the Mill). There were no contract workers within Bukit Leelau CU. A triangulation was conducted by reviewing records of worker elections across multiple estates. At Detas Estate, the election for the period of June 2023 to June 2025 took place on 27/05/2023, while elections were held at Mekassar Estate on 17/10/2023 and at Merchong Estate on 01/07/2023. In each estate, representatives were selected from Malaysian, Indonesian, Bangladeshi, Indian, and Nepalese workers.
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	IOI Group Sustainability Policy contains a provision for the protection of children, including the prohibition against child labour. This Policy also pledges to eliminate all forms of child labour. It is also included in all service contracts with contractors and suppliers.
	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 the age of the workers when they applied for the job. Workers' employment files were sampled and reviewed. Please refer to Indicator 6.2.1 above for the samples taken.

Clause	Indicators	Comply Yes/No	Findings
	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	Records of communications on no child labour were reviewed during the audit. Based on the documents sighted, communication about the Policy were communicated to all levels of employees as follows: 1. Bukit Leelau POM: 16/08/2024, 15/08/2024, 04/03/2024. 2. Detas Estate: 28/08/2024, 21/08/2024, 20/08/2024. 3. Mekassar Estate: 12/08/2024, 05/07/2024 4. Merchong Estate: 11/07/2024, 26/06/2024, 27/06/2024 5. Bukit Leelau Estate: 24/08/2024, 11/08/2024, 04/08/2024 Interviews with local workers also confirmed their understanding that they are not allowed to bring their children to assist with work in the field.
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	IOI Group Sustainability Policy which was signed by the Group Managing Director & Chief Executive (revised in June 2024) contains the Policy to prevent sexual and all other forms of harassment and violence. Additionally, the company also has Guidelines for Handling Harassment at Workplace dated 01/07/2024. Trainings on policy and guidelines were given to all levels of workforce as follows: • Bukit Leelau POM: 16/08/2024, 02/07/2024 (IOI Mesra) • Detas Estate: 28/08/2024, 21/08/2024, 14/07/2024 (IOI Mesra) • Mekassar Estate: 12/08/2024, 26/06/2024, 16/08/2024 (IOI Mesra) • Merchong Estate: 26/06/2024, 01/07/2024, 11/07/2024, 15/02/2024 (IOI Mesra) • Bukit Leelau Estate: 20/08/2024 (IOI Mesra), 20/11/2023, 06/10/2023. Based on comprehensive interviews with a representative sample of 100 local and foreign workers across all operating units in Bukit Leelau CU, it was confirmed that there were no reported incidents of sexual harassment or any other forms of harassment and violence. The workers unanimously expressed their awareness and understanding of the established guidelines for handling workplace harassment. These guidelines were not only communicated clearly but also effectively implemented throughout the workforce. The systematic monitoring and continuous reinforcement of these guidelines further demonstrates the company's commitment to upholding the highest standards of workplace conduct and employee welfare. *As a result, previous non-conformities were satisfactorily closed.*

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	The policy to protect the reproductive rights of all, especially of women was implemented under IOI Group Sustainability Policy dated June 2024. This Policy is being implemented based on interviews held with women employees. The ladies confirmed that they are able to plan their families and are entitled to 98 days paid maternity leave. Women employees who are exposed to chemicals would be re-assigned to another job once she is confirmed pregnant. Sampled during the audit was a lab assistant whose workstation at the lab was immediately transferred to the office once she was confirmed pregnant. This Policy is displayed at all main notice boards, muster ground and workers' housing. It was also communicated during Policy trainings as follows: 1. Bukit Leelau POM: 16/08/2024, 15/08/2024, 04/03/2024. 2. Detas Estate: 28/08/2024, 21/08/2024, 20/08/2024. 3. Mekassar Estate: 12/08/2024, 05/07/2024 4. Merchong Estate: 11/07/2024, 26/06/2024, 27/06/2024 5. Bukit Leelau Estate: 24/08/2024, 11/08/2024, 04/08/2024
	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	Assessment on the needs of new mothers were carried out by Bukit Leelau CU. Sampled during the surveillance audit was assessment done at Bukit Leelau POM on 9/6/2023 after the new mother resumed work after her maternity leave. The assessment included post-natal needs, infant medical check-ups, nursing of babies, medical check-up requirements. At Mekassar Estate, assessment was also done on a pregnant store clerk on 8/8/2023, her expected delivery date, and whether her work could be detrimental to her pregnancy.
	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	The company has implemented a comprehensive Grievance Procedure, dated 28/11/2023, which is designed to ensure that all stakeholders can raise concerns in a safe and confidential manner. This procedure not only emphasizes the importance of respecting anonymity and protecting complainants when requested but also reflects the company's commitment to transparency and accountability. The procedure includes clear guidance for utilizing the newly introduced digital channel through the mobile application, IOI Mesra. This app empowers workers by providing a convenient and user-friendly platform to voice their concerns and submit complaints, ensuring that issues are addressed promptly and effectively. All feedback received through this process is systematically highlighted in the meeting minutes and meticulously recorded in the Grievance Log. This log is a critical tool for tracking and planning actions to resolve issues. The Grievance Log system is closely monitored by the Sustainability Department of the Plantation Division, which ensures that all concerns are handled with due diligence.

Clause	Indicators	Comply Yes/No	Findings
			In addition, Guidelines for Handling Harassment at Workplace dated 01/07/2024 was established as guidelines and procedure actions to be taken if any case reported. The timeline for each of the stages was outlined in the procedure. A complaint panel was established to handle any complaint in the operating unit. The grievance procedure was communicated during morning muster and gender committee meeting. Trainings on grievance mechanism were given to all levels of workforce as follows: • Bukit Leelau POM: 16/08/2024, 02/07/2024 (IOI Mesra) • Detas Estate: 28/08/2024, 21/08/2024, 14/07/2024 (IOI Mesra) • Mekassar Estate: 12/08/2024, 26/06/2024, 16/08/2024 (IOI Mesra) • Merchong Estate: 26/06/2024, 01/07/2024, 11/07/2024, 15/02/2024 (IOI Mesra) • Bukit Leelau Estate: 20/08/2024 (IOI Mesra), 20/11/2023, 06/10/2023. Based on comprehensive interviews with a representative sample of 76 local and foreign workers across all operating units in Bukit Leelau CU, it was confirmed that there were no reported incidents of sexual harassment or any other forms of harassment and violence. The workers unanimously expressed their awareness and understanding of the established guidelines for handling workplace harassment. These guidelines were not only communicated clearly but also effectively implemented throughout the workforce. In addition, regarding the previous issue of transportation availability to the nearest town from Mekassar Estate, management has provided a van for this purpose, and it has been confirmed that the transport concerns have now been resolved. ***Therefore, previous nonconformities was satisfactory closed.***
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: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage	Yes	During this surveillance audit, Bukit Leelau CU was able to demonstrate that all sampled workers have entered into employment voluntarily. This was verified during audit interviews with the workers themselves. Among the workers interviewed were general workers, harvesters, sprayers, manurers, drivers, and mill workers. Based on sampled documents and interviews, it was found that: • All foreign workers confirmed that they keep their own passports and are only given to the office for purposes of passport and work permit renewals. • No recruitment fee is payable by foreign workers. This was further confirmed by the migrant workers interviewed during the audit. • Migrant workers also confirmed that they were briefed in their respective home countries and were clear about the work they would be doing before arrival in Malaysia. • As confirmed by the workers, there is no involuntary overtime, and mutually agreed. Overtime does not exceed 4 hours per day. • Workers are free to resign as per the terms in their employment contracts. • Based on the employment contracts, there is no penalty payable upon

Clause	Indicators	Comply Yes/No	Findings
	• Withholding of wages		termination of contract. • Workers also confirmed that there is no debt bondage or withholding of wages. This was further verified by the payslips.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	Yes	The IOI Plantation Foreign Workers Recruitment Guidelines and Procedures in Malaysia, established in October 2017, ensure that all foreign employees are treated fairly throughout their employment. These guidelines stipulate fair recruitment practices, equitable terms and conditions of work, the provision of decent living conditions, and the prohibition of contract substitution. Additionally, a post-arrival program is conducted for three months after the workers' arrival. The CU has maintained a specific procedure and flowchart for the employment of foreign workers, which has been consistently implemented. This procedure includes the prohibition of contract substitution and discrimination against foreign workers. Moreover, the company complies with Malaysia's Minimum Wage Order and provides an orientation program to familiarize workers with the local language, safety regulations, and cultural practices in Malaysia. Decent housing is also provided to foreign workers. Interviews with a sample of foreign workers indicated that the company's established procedures have been generally adhered to, reflecting the company's commitment to fair and equitable treatment.
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	Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and chairman for OSH Committee. The Manager subsequently assigned duties of OSH coordinator to the Assistants or healthcare assistant for the downline 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 health and safety have been verified to the satisfactory maintained. The Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2024 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: ▪ Passing of previous minutes and arising matters. ▪ Concerns of all parties about health, safety and welfare ▪ Accident report (Monthly Data of Mill/Estate Safety Performance) ▪ Workplace inspection ▪ Safety report and programme OSH Committee meetings were held once in three months. Review of the minutes of the meeting: Estate/Mill | Date Conducted Meeting

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Bukit Leelau POM</td><td>14/05/2024, 20/02/2024, 16/11/2023, 15/08/2023.</td></tr>
<tr><td>Mekassar Estate</td><td>21/06/2024, 22/03/2024, 20/12/2023, 20/09/2023.</td></tr>
<tr><td>Merchong Estate</td><td>25/06/2024, 11/03/2024, 22/12/2023, 07/09/2023.</td></tr>
<tr><td>Detas Estate</td><td>21/06/2024, 07/03/2024, 15/12/2023, 14/09/2023.</td></tr>
<tr><td>Bukit Leelau Estate</td><td>24/06/2024, 22/03/2024, 22/12/2023, 20/09/2023.</td></tr>
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<tr><td></td><td>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.</td><td>Yes</td><td>Emergency Response Plan (ERP) was established. Copies of procedures and telephone numbers were sighted on notice boards and muster grounds. Among of procedure of ERP Document, such as:
1) ERP for Accidents & Dangerous Occurrences Notification
2) ERP for Physical Injury
3) ERP for Chemical Spillage
4) ERP for Vehicle Accident
5) ERP for Fire Outbreak
6) ERP for Major Spillage
7) ERP for Fire in Field
8) ERP for Chemical Poisoning – Highly Toxic Pesticides (Store/Field)
9) ERP for Control and Prevention of COVID 19 Infection
10) ERP for Explosion
Latest fire drill conducted been verified for each operating units are as below:
a.BLPOM conducted on 22/8/2024
b.Detas Estate conducted on 9/12/2023.
c.Mekassar Estate conducted on 4/6/2024.
d.Merchong Estate conducted on 26/7/2024.
e.Bukit Leelau Estate conducted on 29/5/2024

Sighted evidence of first aider are made available as per below:
a.BLPOM conducted on 22/3/2022 and personnel sampled are trained by Academy of Safety and Emergency Care.
b.All estates had attended Basic Occupational First Aid (BOFA) conducted on 26/8/2024.</td></tr>
<tr><td></td><td>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</td><td>Yes</td><td>The organization had established “ DOSH Approved Listing For Personal Protective Equipments” which been control by centralizes Procurement Department by HQ. These PPEs been ordered thru SAP system by each operating units and based on sample work order verified shown all PPE received are tallied with established list.
Issuance of appropriate PPE provided free of charge to all workers. Record of issuance been maintained inside “Borang Pemberian Alat Pelindung Diri”. Sample of PPE been issued and sighted during site visit are as per below:
<u>BLPOM</u>
Lab – Hard Hat, Respirator, Lab Rubber Shoe, Nitrile gloves, safety google.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	available, so that workers can change out of PPE, wash and put on their personal clothing.		Workshop – Safety Helmet, Safety Boots, Leather Glove, Welding Shield, Safety Google Kernel Plant – Safety helmet, Safety Boots, Ear Plugs, Nitrile gloves. <u>Estate</u> Carrier – Hard Hat, appropriate footwear, gloves Harvester – Hard hat, appropriate footwear, safety google and sickle cover Tractor Driver – Hard hat, Safety boots, ear plug 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. Meanwhile, during site inspection estate and mill chemical storage, the company had display SDS at designated area.
	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 (May 2024 to July 2024) 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. Sighted the Bukit Leelau CU has maintained and updated the LTA Summary on a monthly basis and submitted to Safety, Health & Environment Department. <u>*Bukit Leelau POM*</u> Form JKKP 8 for 2023 was submitted to DOSH timely on 29/01/2024 via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. There is 3 accident more than 4 days MC were reported for the mill in 2023. Sighted accident investigation report has been conducted by OSH committee immediately after the cases occur. Sighted an action to establish the SOP and HIRARC has been revised. Also, JKKP 6 report has been carried out. For 2024 as at to date, no accident more than 4 days MC were reported for the mill. <u>*Mekassar Estate*</u> Form JKKP 8 for 2023 was submitted to DOSH timely on 30/01/2024 via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident investigation report has been conducted by OSH committee immediately after the cases occur. Sighted an action to establish the SOP and HIRARC has been revised. In 2023 and 2024, JKKP 8 has been submitted to DOSH.

Clause	Indicators	Comply Yes/No	Findings
			Merchong Estate Form JKKP 8 for 2023 was submitted to DOSH timely on 24/01/2024 via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed.. Accident investigation report has been conducted by OSH committee immediately after the cases occur. Sighted an action to establish the SOP and HIRARC has been revised. In 2023 and 2024, JKKP 8 has been submitted to DOSH. *Detas Estate* Form JKKP 8 for 2023 was submitted to DOSH timely on 25/01/2024 via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. In 2023 and 2024, JKKP 8 has been submitted to DOSH. *Bukit Leelau Estate* Form JKKP 8 for 2023 was submitted to DOSH timely on 17/01/2024 via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident investigation report has been conducted by OSH committee immediately after the cases occur. Sighted an action to establish the SOP and HIRARC has been revised. In 2023 and 2024, JKKP 8 has been submitted to DOSH.

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)	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	Yes	Bukit Leelau CU 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, *Rhinoceros beetles,* wild boar & Weeds. The Plan covered the following: • Identification of Pests • Impacts of Pests • Action Plans & Monitoring • Documents to be reviewed • Management Review, Comments & Time Bound

Clause	Indicators	Comply Yes/No	Findings
techniques.			• Person in Charge & Timebound Plan. The IPM technique for rats included rearing barn owls (*Tyto alba*), bagworm control included the planting of beneficial plants. The implementation was monitored by rat damage, bag worm attack, barn owl population census and records on planting beneficial plants. Though all estates had barn owls, rat damage still existed. Rat attack was treated/controlled by rat baiting using the active ingredient (a.i) *broadifacoum*. Application was on a campaign basis – 2 campaigns per year. Baiting stopped when bait acceptance dropped 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 effective methods exist, and with prior approval of government authorities.	Yes	Bukit Leelau CU had a Zero Burning Policy dated May 2018 and signed by the 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 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 • Group Standard Operating Procedure (StOPs) for Estate Operations Index 9.1 item 7 (Appendix 1 and 2), • 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. • SOP for weeds and weeding, Doc ref: IOI/SOP/A/37, date 2007, revised March 2020. • Register of Chemicals Hazardous to Health for mill and all estates sampled The use of selective products that are specific to the target pest, weed or disease were demonstrated in the SOP and Chemical registers indicate the purpose of usage (intended target), hazards signage, trade and generic names.
	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	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) for the estates – Dettas Estate, Mekassar Estate, Merchong Estate and Bukit Leelau Estate.

Clause	Indicators	Comply Yes/No	Findings
	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 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. 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 an economic program and control of other leaves 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 evidence of prophylactic use of pesticides except in the Oil Palm Nursery, immature and young oil palm fields. In the immature and young oil palm fields prophylactic spraying using diluted cypermethrin are still practices for the Pest and Diseases management such as control of Rhinoceros Beetle justified in SOP for Estate Operations. In the Oil Palm Nursey prophylactic spraying of insecticides and fungicides are carried out as justified in SOP for Estate Operations. All 4 Estates visited only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000.
	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, 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:	Yes	At time of visit all 4 Estates visited 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 categorized as World Health Organization Class 1A or 1B, or that are listed by the 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 & class IV.
	7.2.5a Judgment of the threat and verify why this is a major threat.	Yes	Bukit Leelau CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register, it was noted that all pesticides used are of class II, III & IV. The use of paraquat had been banned in all IOI group There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used. From records and interviews with workers, staff and estate assistants, found that they were trained, all precautions taken and all legal
	7.2.5b Why there is no other alternative which can be used.		
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.		
	7.2.5d What is the process to limit the		

Clause	Indicators	Comply Yes/No	Findings
	negative impacts of the application. 7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		requirements met. Signboards indicated 'AWAS Dilarang Masuk', block, dates of operation, type of operation and chemical were use.
	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.	Yes	Both estates and mill have the SSOP 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. Observed during site visit, the PPE provided to the operators such as google, face respirator, nitrile hand glove, rubber boot and apron. Additionally, the operators have been given training regarding the usage safety and health issue and proper way for chemical application by the plantation executives, manager, and asst. manager and chemical supplier with knowledge on chemical handling and applications. Latest training on pesticides/chemical handling was carried out at Detas Estate 22/08/2024, Mekassar Estate on date 20/05/2024 and 24/08/2024, at Bukit Leelau Estate on 02/08/2024 and 20/07/2024.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	Yes	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. 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. • All stores were secured under lock and key with restricted access. • Provision of ventilation fan. • Display of Safety Pictorial poster, namely the required PPE and • Chemical Safety hazards pictogram. • Pesticides were separated by class.

Clause	Indicators	Comply Yes/No	Findings
			• Were kept in the store under lock and key. • Concrete cemented floor, bund wall and provision of sump pond. • Storekeeper was trained in the handling of all pesticides. • SDS leaflets were available at all pesticide stores.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	Yes	Empty pesticide containers were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. Inventory and consignment documents verified for confirmation of proper management and disposal.
	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 relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Yes	Aerial spraying is not a practice in Bukit Leelau CU. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site/field visit.
	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 pesticides operators been conducted by each sample estates and report verified. For non-occupational disease detected, sighted follow up action done by each operating unit which involve cases high cholesterol and hypertension been recorded inside “Rekod Rawatan Pekerja di Klinik” close monitor by Estate Hospital Assistant.
	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 the Safe Operating Procedure, Appendix 6(9) dated 06/01/2020 Titled “Prosedur Kerja Selemat Penggunaan Bahan Kimia” in the Occupational Safety and Health Management System, IOI Corporation Berhad (Plantations) mentions under Item 2 of Semasa Melakukan Kerja Semburan Bahan Kimia ‘ Adalah dilarang memgambil kerja kanak-kanak bawah 18 tahun dan Wanita yang mengandung atau menyusu untuk menyembur bahan kimia. Thus, no work with pesticides was given to pregnant or breast-feeding women. The Estates maintained List of sprayers and in all estates, sprayers are male.
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	All waste and pollution are identified and documented in the Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024. The compilation was made by the Sustainability Department applicable to the estates and mill. The common significant environmental receptors for the estate/mill operations among others as summarized below; i. Air - sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping)- GHG ii. Water - cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) & boiler quenching water and blow down iii. Land - Scheduled waste, domestic waste and industrial/field operations.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>The waste generated from the estate and mill operations as shown below:
i. Scheduled Waste - Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries
ii. Domestic Waste - rubbish from the estate complex and employees' quarters rubbish from the mill complex and employees' quarters
iii. Industrial Waste - scrap iron fibre, palm kernel shell, boiler ash,
iv. Sewage - Sewage from housing/office complex

The pollution identified from the estate/mill activities as described below:
i. Black Smoke - Emission from vehicles/engines, Boilers
ii. Odor & Gases - Activities from the effluent treatment
iii. Leakage of lubricant - Storage & vehicle maintenance
The pollution prevention plan as practiced in the estates as summarized in 7.10.3 below. The estates and mill also maintained records of quantity generated and disposal made for the scheduled waste. Based on the samples taken, the documentation and practices made in relation to the waste and pollution management were concluded effective to address concerns on the environmental quality.</td></tr>
<tr><td></td><td>7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</td><td>Yes</td><td>The management and disposal of waste 2024 has been established compiled by Assistant Engineer/Assistants/Staff. Interview with staffs and workers i.e., storekeepers and chemical mixer were trained and they had understood the hazards involved and how the chemicals should be used and disposed in a safe manner. Among the identified wastes include empty chemical containers including pesticides containers. Empty pesticides containers were washed at washing station prior to disposal. Disposals were carried out in compliance with relevant regulation of scheduled waste. Inventory and consignment documents verified for confirmation of proper management and disposal. The CU scheduled waste is disposed to the vendors registered with DOE
<table>
<tr><th>Type</th><th>Description</th><th>Action</th></tr>
<tr><td>Domestic waste</td><td>Rubbish</td><td>Collection/disposal 2x-3x /week externally. Create awareness on hygiene at line site</td></tr>
<tr><td rowspan="3">Industrial waste</td><td>Fertilizer bags</td><td>Inventory of bags, reuse for LF collection, sell to appointed contractor</td></tr>
<tr><td>Scrap metal</td><td>Inventory maintained, tender at OU level for sale to licensed contractor.</td></tr>
<tr><td>POME</td><td>Daily monitoring of application at designated point via flow in Bukit Leelau Estate</td></tr>
<tr><td>Sewage waste</td><td>sewage</td><td>To monitor during housing inspection and residents' complaints. Engagement with licensed contractor for sewage management.</td></tr>
<tr><td>Scheduled</td><td>SW 404 Clinical waste</td><td>Inventory maintained. Storage in sharp bin in clinic. Disposal to Kualiti Alam Sdn Bhd.</td></tr>
</table></td></tr>
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<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Waste</td><td>SW rags, plastics, filters</td><td>Inventory maintained. Storage in scheduled waste store. Disposal to licensed contractor.</td></tr>
<tr><td></td><td>Spent lubricant & hydraulic oil</td><td>Collection by licensed vendor. Inventory maintained.</td></tr>
<tr><td></td><td>Disposed containers, bags, equipment contaminated with chemicals, pesticides,</td><td>Inventory maintained. Storage in SW store. All containers are labelled. Empty containers collected by authorized vendor.</td></tr>
</table>
.
<table>
<tr><th>Type of waste</th><th>Bulit Leelau Palm Oil Mill - Action</th></tr>
<tr><td>POME</td><td>Application using water discharge approved by DOE.</td></tr>
<tr><td>EFB</td><td>Application at designated field specified by Agronomist.</td></tr>
<tr><td>Fiber / shell</td><td>Utilization as fuel in the boiler.
Surplus fiber used in field general upkeep & shell sold externally</td></tr>
<tr><td>Boiler Ash</td><td>Placed in area far from water source to prevent water pollution.</td></tr>
</table>
All estates deliver all type of scheduled waste including the clinical waste SW404 to Kualiti Alam Sdn Bhd. The procedure is described in IOI/OHSMS/SaOP/POM/036/00 dated 01/09/2022 – labelling handling storage transfer and disposal of scheduled waste. Details of collection as given below. All units in mt otherwise stated.
.
Domestic wastes for all estates and mill units in the CU were disposed to external landfill location. Wastes are collected via Contractor sampled dated 31/08/2024.
</td></tr>
<tr><td></td><td>7.3.3 The unit of certification does not use open fire for waste disposal.</td><td>Yes</td><td>During the field visit there was no land preparation/replanting made using fire for the land preparation and clearing. This is also specified in item 3 of IOI Plantation Zero Burning Policy by Plantation Director dated May 2018. The estates adhered to the SOP in the policy that advocates zero burning. All previous crop is felled, chipped, shredded, windrowed and left to decompose. Interview with the workers and head workers also confirmed that fire is not being used for the above purpose.</td></tr>
<tr><td>7.4
Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.</td><td>7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</td><td>Yes</td><td>Bukit Leelau CU continued to manage and improve soil fertility to a level that ensures optimal and sustained yield by monitoring the fertilizer inputs through annual fertilizer recommendations. Maintaining soil fertility is guided by its Standard Operating Procedures for estate operations in a few SOP :
i) SOP for planning and organisation of fertiliser application
ii) SOP for EFB mulching
iii) SOP for POME application
iv) SOP for manual fertilizer application for immature and mature palms.

These SOPs are implemented and monitored. The monitoring of daily implementation of SOPs by estate workers is done by the field conductors, Estate Assistant Managers and Estate Managers. Periodic visits by the agronomists serve as an additional monitoring to ensure that the SOPs have been well implemented and</td></tr>
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<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>correctly monitored by the estate management.

Fertiliser application, which was of paramount importance for maintenance of soil fertility, was carried out 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 tissue/leaf and soil sampling carried out on 21/06/2023 to 14/07/2023 at Detas Estate, 0n 14/03/2023 to 22/03/2023 at Mekassar Estate, on 29/03/2023 to 07/04/2023 at Merchong Estate, on 06/06/2024 to 15/06/2024 at Bulit Leelau Estate.

The main fertiliser recommends for 2024 were NK Mixture AS, NK Mixture AC, MOP, Kieserite, GML, Rock Phosphate and Borate.</td></tr>
<tr><td></td><td>7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</td><td>Yes</td><td>Fertiliser application, which was of paramount importance for maintenance of soil fertility, was carried out 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 tissue/leaf and soil sampling carried out on 21/06/2023 to 14/07/2023 at Detas Estate, 0n 14/03/2023 to 22/03/2023 at Mekassar Estate, on 29/03/2023 to 07/04/2023 at Merchong Estate, on 06/06/2024 to 15/06/2024 at Bulit Leelau Estate</td></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>The estates visited had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting harvesters paths and letting the cut mass to decompose in the field and EFB mulching. In addition, during replanting, palms were felled, chipped, windowed and left to decompose.</td></tr>
<tr><td></td><td>7.4.4 Records of fertiliser inputs are maintained.</td><td>Yes</td><td>Bukit Leelau CU continued to monitor their fertilizer inputs as recommended by their Agronomist of IOI Research Centre located in Gemencheh, Batang Melaka, Negeri Sembilan agronomist, who visited the estates during the annual tissue/leaf sampling.

Fertiliser application programs were monitored using records like manuring master plan, program sheets, bin cards, operational cost sheet, and manuring audits through Monitoring Record Fertilizer usage.</td></tr>
<tr><td>7.5 Practices minimise and control erosion and degradation of soils.</td><td>7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.</td><td>Yes</td><td>The soil series were classified as follows:
<table>
<tr><th>Merchong</th><th>Mekassar</th><th>Bukit Leelau</th><th>Detas Estate</th></tr>
<tr><td>Batang Merbau</td><td>Batang Merbau</td><td>Banar</td><td>Batu lapan</td></tr>
<tr><td>Bungor</td><td>Bungor</td><td>Bungor</td><td>Bungor</td></tr>
<tr><td>Cherang Hangus</td><td>Cherang Hangus</td><td>Erong</td><td>Champaka</td></tr>
<tr><td>Gong Chenak</td><td>Gajah Mati</td><td>Gajah Mati</td><td>Colluvium</td></tr>
<tr><td>Jelutong</td><td>Gong Chenak</td><td>Harimau</td><td>Gajah mati</td></tr>
<tr><td>Organic Clay</td><td>Jelutong</td><td>Jelutong</td><td>Kerayong</td></tr>
<tr><td>Rengam</td><td>Munchong</td><td>Kampong Pusu</td><td>Kuah / batu</td></tr>
</table></td></tr>
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<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td></td><td></td><td>lapan</td></tr>
<tr><td>Serdang</td><td>Pelepah</td><td>Kuala Brang</td><td>Lintang</td></tr>
<tr><td>Tai Tak</td><td>Rengam</td><td>Leelau</td><td>Local alluvium</td></tr>
<tr><td></td><td>Serdang</td><td>Lunas</td><td>Organic clay</td></tr>
<tr><td></td><td>Tai Tak</td><td>Malacca</td><td>Padang besar</td></tr>
<tr><td></td><td>Terap</td><td>Nami</td><td>Rasau</td></tr>
<tr><td></td><td></td><td>Nangka</td><td>San</td></tr>
<tr><td></td><td></td><td>Rasau</td><td>Serdang</td></tr>
<tr><td></td><td></td><td>Serdang</td><td>Tebok</td></tr>
<tr><td></td><td></td><td>Tavy</td><td>Tepus</td></tr>
<tr><td></td><td></td><td>Tawar</td><td>UNCA</td></tr>
<tr><td></td><td></td><td>Tebok</td><td></td></tr>
</table>
</td></tr>
<tr><td></td><td>7.5.2 No replanting on steep slopes (above 25 degress) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.</td><td>Yes</td><td>There was no replanting on steep slopes at the sampled estates. Generally, the areas with slopes above 25 degrees were left unplanted, and regeneration of plants growth was observed.</td></tr>
<tr><td></td><td>7.5.3 There is no new planting of oil palm on steep terrain.</td><td>Yes</td><td>No new planting at all the sampled estates. However, it was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in some mature areas. The cover crop mucuna bracteata had been planted along some slopes by management. Large areas with neprolepis biserrata in the inter rows were sighted during the visit.</td></tr>
<tr><td rowspan="2">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.</td><td>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.</td><td>Yes</td><td>There is no peat soil or soil categorized as marginal or fragile soil at both the estates visited.</td></tr>
<tr><td>7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary,</td><td>Yes</td><td>Soils maps prepared by GIS Department, IOI Research Centre unit shows that there are no fragile soils in Bukit Leelau CU.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	done in accordance with the soil management plan for best practices.		
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	Yes	Soil surveys are done and available in a soil map at the estates. Topographic contour map are also available which are both used to manage the drainage and road works in the estates.
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 landowner 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 2022. There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. Based on the soil maps prepared by GIS Department, IOI Research Centre revised in April 2020, only Bukit Leelau Estate having peat area planting which is **98.63 ha.**
	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).	Yes	Areas of peat within Bukit Leelau CU were appropriately inventoried, documented and reported to RSPO Secretariat. Evidence was sighted that an updated Report along with maps, etc. was sent to RSPO Secretariat on 19/10/2021 for Bukit Leelau Estate @ 98.63 ha. This, 98.63 Ha was 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.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	Yes	Bukit Leelau Estate continued to manage peat areas with proper facilities and equipment such as water weirs, water table, piezometer and subsidence pole. All of these facilities regularly monitored and reported on monthly basis. The monitoring of peat subsidence was guided by the following document: a) Index No: 12 - Standard Operating Procedures For Management of Oil Palm On Peat Land (Revised: March 2020). b) Peat Land Monitoring Form dated 01/09/2018. c) RSPO Manual on Best Management Practices (BMPs) for existing Oil Palm Cultivation on Peat.(June 2019). d) RSPO Manual on Best Management Practices (BMPs) for Management and Rehabilitation of Peatlands. (2019)
	7.7.4 (C) A documented water and ground cover management programme is in place.	Yes	The water and ground cover management programme is documented in the Index No: 12 - Standard Operating Procedures For Management of Oil Palm On Peat Land (updated March 2020).- Water Management Of Oil Palm On Peat Land. The Bukit Leelau Estate had its respective water management plan mainly to monitor among others the

Clause	Indicators	Comply Yes/No	Findings
			following; a) Monitor the quantity of water inlet/outlet into the canal. b) Management of the ground water level between 40 cm - 60 cm from ground surface at all times.(Piezometer Reading) a) Map showing location of Piezometer. The Bukit Leelau Estate used water level gauge/ruler in drains to monitor ground water levels. Records relating to water management were collected weekly. Based on Peat Land Monitoring Form it was verified that the record of water table monitoring report was available. Through the field observation sighted that water weirs in peat areas are equipped with water gate facilities to ensure that the need of pumping of water is available into the canal.
	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 ii 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.	Yes	***Ref under RSPO Drainability Assessment Procedure*** <u>4.4.2 Submission of the report</u> 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 <u>Annex 5. Transition Arrangements For Drainability Assessment Procedure</u> 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). Table A5-1: Requirements for submission of prior DA assessments and replanting of peat areas Scenario DA conducted between 11 June -15 Nov 2019 To send DA report (other method) to PLWG2 for review. Planting to start after passing the review; OR Conduct DA based on RSPO methodology & submit to RSPO (for DA procedure revision purposes only) According to Siong 2004, “Drainability is defined as the technical feasibility of sustainable drainage by gravity the excess water from the basin peat swamps”. This definition was supported by Melling et al 2007, whereby “sustainable drainability in peat soil area, can only be achieved if the mineral subsoil level is above the mean water level at the drainage discharge point.” drainability has been classified as follows:

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Class</th><th>Status</th><th>Remark</th></tr>
<tr><td>1</td><td>Good</td><td>Excess water in the field can be drained by gravity even during the highest tide and/or during the wet periods.</td></tr>
<tr><td>2</td><td>Moderately Good</td><td>Excess water in the field can be drained by gravity >50% of the tidal cycle, sometimes with the help of bunds and flap-gates and/or where water in the plantation can be drained during the wet period before the oil palms start to suffer.</td></tr>
<tr><td>3</td><td>Poor</td><td>Excess water in the field can be drained by gravity <50% of the tidal cycle and/or where water in the plantation cannot sufficiently be drained during the wet period; oil palms start to buffer.</td></tr>
<tr><td>4</td><td>Very Poor</td><td>Excess water in the field cannot be drained by gravity even at lowest tide and/or where water in the plantation cannot sufficiently be drained during the wet period; oil palms start to die.</td></tr>
</table>
Records showed that a Pilot Trial on “Drainability Assessment of Existing Oil Palm Planting of 10 ha of Bukit Leelau Estate” had been conducted in September,2019 and revised and updated report was published in October 2021. The assessment covered 10 ha of 98.63 ha of peatland in Bukit Leelau Estate and was reported to RSPO Secretariat on 4th,October,2021.

The Drainability Assessment using Tier 1 of 10 ha revealed that the DLT is above the threshold of 40 years prior to replanting.

For the remaining 88.63 ha, IOI Research Centre, Gemencheh – “Based on the Tier 2 method adopted from the RSPO drainability assessment procedure “replanting for all six of these peat areas are not viable, where the Drainage Limit Time (DLT) are less than the threshold of 40 years. Furthermore, the peat fields were experiencing certain degree of flooding especially during the wet month”. However, it is recommended to continue recording of water level reading and to maintain a water level of 40cm from the peat surface and not to completely drain out all the water.

At time of visit it was observed that water levels in the fields were well maintained.</td></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>According to soil survey and assessment on May 2002 obtain information that through the total of Bukit Leelau Estate concession, it only 5.6% of them are peat area. However, soil maps prepared by GIS Department, IOI Research Centre revised dated April 2020 at Bukit Leelau Estate, the peat soil planted was amended or resurveyed to 98.63.

Records showed that a Pilot Trial on “Drainability Assessment of Existing Oil Palm Planting of 10 ha of Bukit Leelau Estate” had been conducted in September,2019 and revised and updated report was published in October 2021. The assessment covered 10 ha of 98.63 ha of peatland in Bukit Leelau Estate and was reported to RSPO Secretariat on 4th,October,2021.

The Drainability Assessment using Tier 1 of 10 ha revealed that the DLT is above the threshold of 40 years</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			prior to replanting. Bukit Leelau Estate continued to manage the peat area, as per "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019). The area was managed with proper facilities and equipment such as water weirs, water table, piezometer and subsidence pole. All of these facilities were regularly monitored and reported to the estate manager on weekly and monthly basis. The monitoring reports are in place and has been verified by auditor. As for replanting of all six of these peat areas are not viable as the Drainage Limit Time (DLT) are less than the threshold of 40 years, no activities was being carried out except for maintaining water levels as recommended by Manager, IOI Research Centre, Gemencheh. 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.
	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 has been no new land clearing or new development since 15 November 2018. There were no unplanted and set-aside peatlands in the managed areas in Bukit Leelau Estate.
7.8 Practices maintain the quality and availability of surface and groundwater.	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 impacts on other users in the catchment.	No	The mill /estates had established its Water Management Plan for year 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; i. Implementation of rain water harvest, ii. Construction of water gate and scheduled water pumping for effective management of field

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>The plan addresses the following:</td><td></td><td>
drains and field water level.
iii. daily monitoring of bund / scheduled maintenance
iv. Establishment of mucuna bracteata to prevent erosion,
v. Side drains at field road to control water, frond stacking,
vi. Enhancement of ground vegetation at bare ground area.

The water sources are as shown below:
<table>
<tr><th>Water sources</th><th>Usage</th><th>Monitoring & measurement</th></tr>
<tr><td>Water catchment</td><td>domestic consumption & mill processing</td><td>Monitoring water supply</td></tr>
<tr><td>Rain water</td><td>Domestic use / Workshop Chemical mixing</td><td>Rain fall data</td></tr>
<tr><td>Water tank</td><td>Emergency water supply</td><td>-</td></tr>
</table>
The contingency plan during water shortage;
<table>
<tr><th>Area/incident</th><th>Action steps</th></tr>
<tr><td>Water shortage/ prolonged dry season</td><td>To obtain water from local authority /estate catchment
To train/educate staff/workers to conserve water
To seek assistance from local authority
To obtain treated water supply from mill’s WTP</td></tr>
<tr><td>Severe water pollution/ Contamination</td><td>To obtain water from local authority
To train/educate staff/workers to conserve water
To seek assistance from local authority
To obtain treated water supply from mill’s WTP</td></tr>
</table>
The estates had implemented water managements plans which covered:
i. Water shortage contingencies
ii. Water pollution prevention
iii. Reduce wastage
iv. Identification & management of waste waters
v. Monitoring rainfall
vi. Regular water quality analysis.

Water management plan reviewed annually recent on 08/01/2024. The management plan was sighted and verified with the reduction plan shown therein;
<table>
<tr><th>Issues/Areas</th><th>Action Steps</th></tr>
<tr><td>Rain water collection</td><td>Large containers are to be placed at strategic locations to collect rain water
The rainwater shall be recycled for washing heavy machinery</td></tr>
<tr><td>Leakage on plumbing</td><td>Frequent inspection to detect leakage</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>system</td><td>Fix any leakage</td></tr>
<tr><td>Water compartmentalization</td><td>To conserve level of soil moisture
To minimize water stress during dry season</td></tr>
<tr><td>Handling of chemicals</td><td>To recycle water spillage while mixing of chemical at mixing area</td></tr>
<tr><td>Education</td><td>Avoid excessive usage during cleaning Close pipe to prevent water dripping</td></tr>
<tr><td>Water saving nursery</td><td>To cease watering if rainfall recorded 8mm</td></tr>
</table>

The Mill Identification & Management of Waste Water
<table>
<tr><td>location</td><td>Waste water produced</td><td>Treatment/ containment</td><td>Reuse/recycle/ disposal method</td></tr>
<tr><td>Processing stations</td><td>Clarification condensate
Sterilizer condensate
Hydro cyclone condensate
Mill floor cleaning water</td><td>Oil recovery/ ETP</td><td>Recover into system</td></tr>
<tr><td>Boiler</td><td>Blow down, cleaning water</td><td>Sludge pit, ETP</td><td>Monsoon drain</td></tr>
<tr><td>Process ramp</td><td>Rainfall runoff</td><td>Sedimentation trap</td><td>Monsoon drain</td></tr>
<tr><td>Engine room</td><td>Steam condensate, turbine cooling water</td><td>Monsoon drain, recycled tank</td><td>Monsoon drain</td></tr>
<tr><td>Laboratory</td><td>Cleaning water</td><td>Process drains</td><td>Monsoon drain</td></tr>
<tr><td>Washroom</td><td>Toilet water, cleaning water</td><td>Septic tank</td><td>Collected by licensed Vendor</td></tr>
</table>

All documents were sighted and verified. However, during the site visit at Bukit Leelau CU, observed unattended water leaks in several sections of the treated water delivery pipe system. These leaks could potentially lead to significant water loss and may compromise the efficiency of the water distribution system.
An NCR being raised in relation to an ineffective monitoring of water leakage in the piping system in the housing complex in the CU.
</td></tr>
<tr><td></td><td>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</td><td>Yes</td><td>Based on stakeholder consultation with local communities and field visit, there was evidence that the CU does not restrict access to clean water or contribute to pollution of water used by communities.</td></tr>
<tr><td></td><td>7.8.1b Workers have adequate access to clean water.</td><td>Yes</td><td>As verified at the CU facilities for workers and through interview with workers, all level of employees obtained adequate access to internal water treatment managed individually by the estates (Bukit Leelau Estate and Mill shared the same water treatment plant and distribution system).

The following drinking water analysis results (made on schedule basis based on requirement) were sighted</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>and verified. Analysis by external laboratory showed that the parameters tested among other as shown below. Inclusive are the mineral content analysis as required by the Ministry Of Health.
i. Bukit Leelau Palm Oil Mill – 24/05/2024 (Quarterly)
ii. Merchong Estate – 26/08/2024 (6 monthly)
iii. Mekassar Estate – 26/06/2024 (6 monthly)
iv. Detas Estate – 21/06/2024 – 3 points (Quarterly)

<table>
<tr><td>Parameter</td><td>Standard</td><td></td><td>Parameter</td><td>standard</td></tr>
<tr><td>pH</td><td>6.5 – 9.0</td><td></td><td>Turbidity mg/l</td><td>5</td></tr>
<tr><td>Color TCU</td><td>15</td><td></td><td>Aluminum mg/l</td><td>0.2</td></tr>
<tr><td>Hardness mg/l</td><td>500</td><td></td><td>Iron mg/l</td><td>0.3</td></tr>
<tr><td>Alkalinity mg/l</td><td>-</td><td></td><td>Chlorine mg/l</td><td>0.2 -5.0</td></tr>
<tr><td>S Solids mg/l</td><td>-</td><td></td><td>E- Coli</td><td>Nil</td></tr>
<tr><td>T Solids mg/l</td><td>1000</td><td></td><td>Coliform</td><td>Nil</td></tr>
</table>
.</td></tr>
<tr><td></td><td>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).</td><td>Yes</td><td>The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing IOI Plantation Berhad policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the Group Environmental Impact Assessment and Management Action Plan issued by the Plantation Director dated 05/12/2007 and (Reclassification of conservation set aside (CSA) guidelines under DID Malaysia. The signboards were displayed accordingly at the site where applicable. During the field visit there was no spraying activities or signs left in such an area. The buffer zones identified as shown at the following sampling sites;

<table>
<tr><td>River width</td><td>Buffer zone</td><td></td><td>River width</td><td>Buffer zone</td></tr>
<tr><td>> 40 m</td><td>50 m</td><td></td><td>5 – 10 m</td><td>10 m</td></tr>
<tr><td>20 – 40 m</td><td>40 m</td><td></td><td>< 5 m</td><td>5 m</td></tr>
<tr><td>10 – 20 m</td><td>20 m</td><td></td><td>-</td><td>-</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>parameter</td><td>Standard</td><td></td><td>Parameter</td><td>standard</td></tr>
<tr><td>pH</td><td>6-9</td><td></td><td>SS</td><td>50 – 150</td></tr>
<tr><td>BOD</td><td>3 – 6</td><td></td><td>AN</td><td>0.3 – 0.9</td></tr>
<tr><td>COD</td><td>25 - 50</td><td></td><td>DO</td><td>3 - 5</td></tr>
</table>
Samples are taken from the mill and estates for detection of any pollution arising from the mill and estates activities. Water samples from the intake point are taken for detection of fertilizer application effect to the water courses. Parameters monitored as shown above. The management plan taken among others as shown below:
i. Regular inspection at buffer/HCV areas
ii. Monitor water from surrounding areas</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			iii. Track, measure and report all activities around river iv. Train and educate workers. The following water analysis results (made on annual basis) were sighted and verified. Analysis made at IOI Research Centre Gemencheh. i. Bukit Leelau Estate – 20/09/2024 ii. Merchong Estate – 17/10/2024 iii. Mekassar Estate – 17/10/2023 iv. Detas Estate – 27/05/2024 v. Bukit Leelau Palm Oil Mill – 20/09/2024 (Monthly) The sampling sites taken as follows. There were no major issues on the water quality. Variation if any is investigated as per the SOP. i. Bukit Leelau Estate – Natural stream A, B, both 3 points ii. Merchong Estate – Natural stream A, B, C. D iii. Mekassar Estate – Natural stream A, B, C. iv. Detas Estate – Natural stream A, B, C, D & E located at various fields v. Bukit Leelau Palm Oil Mill – Sg Temiang. (Hulu) and Sg Serai (Hilir) The mill stream water analysis results taken on monthly basis and results as sampled below tested in FGVI – Bukit Goh Laboratory. There was variation of parameters performance however still within the standard as specified in WQI Class II and III as elaborated in the report by the Laboratory. There were also as shown in the report the monitoring trend of parameters both increase and decrease trend.
	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	Based on Jadual Pematuhan Bkt Leelau POM disposed effluent on water discharge final point exit to Sg Temiang via flow in Bukit Leelau Estate field. Sighted quarterly report has been submitted to DOE (license no 006790 (01/07/2024 - 30/06/2025. .All parameters tested complied with regulatory standards.
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	Yes	The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis with the latest recording detailed sampled (water usage per mt in 2023 of fresh fruit bunches (FFB). A slightly higher water usage noted against ratio of 2.20, due to the proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td></td></tr>
<tr><td>7.9
Efficiency of fossil fuel use and the use of renewable energy is optimised.</td><td>7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.</td><td>Yes</td><td>The estates consistently monitor the following and tabulate the data monthly. Direct usage of diesel for the estate’s operations are recorded. The quantity in mt is divided over the mt FFB and CPO produced (ratio) during the month. The performance is measured by this ratio to indicate the level of performance. The data is compiled for comparison and control for future improvement with aim of gradual reduction of diesel. There were measures as shown in the energy management plan to reduce and eliminate wastage among others as follows;
i.Timely servicing of vehicles to ensure efficient use of diesel & avoid leakages
ii. Changes in normal bulb lights to LED type in phases.
iii. Adoption of solar system for energy generation
iv. Educate employees on fuel/electricity saving practices.

The diesel consumption was tabulated and the results was audited by the auditor and found to be in place.

.The Estates record and monitor the diesel utilization over the running hours of machines and other vehicles running. Performance variation in view of several factors i.e.
i. Infrastructure of Estate,
ii. Community size / no of engines and pumps,
iii. No. of vehicles / age of machine.
iv. Weather interference / crop production volume
v. Crop diversion to other mill due to breakdown.</td></tr>
<tr><td>7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</td><td>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.</td><td>Yes</td><td>GHG emission has been identified and assessed to the all estates and mill through list of waste, EIA, pollution prevention plan, etc. for year 2023. CU calculated the emission through RSPO Palm GHG (data as table below). The CU also submitted GHG footprint report to the RSPO and RSPO annual communication of progress (ACOP) (publicly available report) -:

Summary of Net GHG Emissions

<table>
<tr><td>Emissions per Product</td><td>tCO2e/tProduct</td></tr>
<tr><td>CPO</td><td>1.47</td></tr>
<tr><td>PK</td><td>1.47</td></tr>
</table>

<table>
<tr><td>Land Use</td><td>Ha</td></tr>
<tr><td>Total</td><td>9754.68</td></tr>
</table>

Summary of Field Emissions and Sinks

<table>
<tr><td></td><td colspan="2">Own Crop</td><td colspan="2">Group</td></tr>
<tr><td></td><td>tCO2e</td><td>tCO2e/</td><td>tCO2e</td><td>tCO2e/</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td></td><td>tFFB</td><td></td><td>tFFB</td></tr>
<tr><td>Emissions + Sinks</td><td></td><td></td><td></td><td></td></tr>
<tr><td>Total</td><td>23070.45</td><td>0.45</td><td>136.53</td><td>0.11</td></tr>
</table>
Summary of Mill Emissions and Credits
<table>
<tr><td></td><td>tCO2e</td><td>tCo2e/tFFB</td></tr>
<tr><td>Total</td><td>42692.22</td><td>0.25</td></tr>
</table>
.
</td></tr>
<tr><td></td><td>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).</td><td>Yes</td><td>Bukit Leelau Palm Oil Mill and Estates had calculated the GHG using RSPO Palm GHG calculator and the calculation option used is Option 1. There is no new development within the estates audited.</td></tr>
<tr><td></td><td>7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</td><td>Yes</td><td>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. The Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024 is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly.

The objectives are to minimize environmental impact (pollution and emission) from all estates and mill operations activities among others;
i Monitoring of buffer Region near water course
ii Inlet/outlet water monitoring
iii Cleaning and monitoring on PCD
iv Maintenance and inspection of vehicles
v Erosion control program - cover crop and Guatemala grass
vi Monitoring of SW disposal/transfer
vii Triple rinsing empty chemicals

Among others the significant environmental receptors for the estates and mill operations are;
i. Air - Sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping) - GHG
ii. Water - Cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) & boiler quenching water and blow down
iii. Land - Scheduled waste, domestic waste and industrial/process waste.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			Bukit Leeelau Palm Oil Mill conducted boiler stack sampling for 2 boiler stacks. The mill has made installed ESP commission in Oct 2021 together with a new 30 mt water tube boiler. Results were within the acceptable limit. The mill was also equipped with a Continuous Emission Monitoring System (CEMS). The audit team has verified the condition of the CEMS was found to be in functional condition. Boiler smoke emission data are within the DOE limit. An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. The Environment Impact Assessment - Management Actions Plans & Continuous Improvement Plan 2024 is used to identify the waste products and sources of pollution is in place and is being reviewed and implemented accordingly. Among of action has been taken by the CU were: i. Scheduled wastes – disposed by approved contractor ii. Domestic waste is disposed at external landfill transported by a Contractor. iii. Full compliance to zero burning practices.
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 the Estates by burning ever since IOI Plantation Berhad practiced zero burning as per the commitment in: a) IOI Plantation Zero Burning Policy signed by Plantation Director dated May 2018. b) Replanting guidelines by: i. SOP - Ref no. IOI/SOP/A/05 Land preparation for replanting Mac 2020 ii. SOP - Ref no IOI/SOP/A/04 Land clearing for oil palm cultivation Mac 2020 As advocated, the estates practiced zero burning. The practices are that all palms are felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estates. No fire was used for waste disposal**.** .
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	Yes	This is established in the ERP procedure. Therein containing i. Objective ii. Activity and prevention. iii. Function of Fire and Rescue Team iv. Emergency Evacuation Plan / Drill The procedure was formalized by Sustainability Department for use in all operating units in CU estates and mill. Training related to fire drill /prevention were held respectively all estates and mill. Details as provided in 3.7.2.
	7.11.3 The unit of certification engages	Yes	The entire CU estates and mill held respective stakeholders meeting as shown in 1.1.4 and 1.1.5 above.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>with adjacent stakeholders on fire prevention and control measures.</td><td></td><td>Similar meetings were also held for the internal stakeholders for each unit. Information in slides form in relation to ERP procedure - Program Pencegahan Kebakaran and Fire Prevention and Control Measure were presented. Therein containing
i. Objective
ii. Activity and Fire Prevention.
- Avoidance of land clearing using fire
- No fire to be used in peat soil fields if any
- In event of fire occurrence to contact the estate/mill management or Fire Department
iii. Fire Prevention Procedures
A guideline been established for all IOI estates and mill to ensure their external stakeholders can give / request information directly to the operating units management in event of fire occurrence and to protect the areas from widespread of fire.
iv. Function of Fire and Rescue Team
v. Emergency Evacuation Plan / Drill

The meeting also recorded to date there were no report or incidence relating to fire within the complex and surrounding communities.</td></tr>
<tr><td rowspan="3">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.</td><td>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.</td><td>Yes</td><td>Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all Estates, it was confirmed that no land clearing at Bukit Leelau CU had occurred since Nov 2005.</td></tr>
<tr><td>7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:
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.</td><td>Yes</td><td rowspan="2">There is HCV Assessment for each Estate in BUKIT Leelau CU conducted by internal Assessor team: The HCV Assessment Report was initially prepared in September 2014 and reviewed last on 28/8/2024 for Mekassar Estate, 9/8/2024 for Merchong Estate, 28/8/2024 for Detas Estate and 9/8/2024 for Bukit Leelau Estate)

The Hectarage Assessment of HCV / Conservation area using GIS adjustment and mapping resulted in the details of HCV and Conservation areas at Bukit Leelau CU at the time of Audit as follows:

<table>
<tr><th rowspan="2">Estate</th><th colspan="5">2024 Data</th></tr>
<tr><th>HCV</th><th>Conservation</th><th>Total HCV</th><th>Total Conservation</th><th>Total (ha)</th></tr>
</table>
</td></tr>
<tr><td>7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15</td><td>Yes</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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.		
	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 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).	Yes	Mekassar Estate The Estate has established an action plan for HCV area titled 'HCV Management Action Plans and Continuous Improvement Programme for Mekassar Estate' dated 28 August 2024. Among the programme are listed as below 1. Erected and maintain signage of 'no hunting' and 'no fishing' at the forest boundary and buffer zone area 2. Avoid Chemical usage near the Forest reserve Boundary, Buffer Zone 3. HCV monitoring for illegal activities by Auxillary Police (AP) – one month once 4. HCV and Wildlife RTE training (ERT and Buffer)– 3/9/2024 and 17/7/2024 Merchong Estate The Estate has established an action plan for HCV area titled 'HCV Management Action Plans and Continuous Improvement Programme for Merchong Estate' dated 28 August 2024. Among the programme are listed as below: 1. Erected and maintain signage of 'no hunting' and 'no fishing' at the forest boundary and buffer zone area 2. Training/ reminder local stakeholder 3. Avoid Chemical usage near the Forest reserve Boundary, Buffer Zone 4. HCV monitoring for illegal activities by Auxillary Police (AP) – one month once for (Steephill), RTE, and Buffer. 5. HCV and Wildlife RTE training (ERT and Buffer)– 20/6/2024 Detas Estate The Estate has established an action plan for HCV area titled 'HCV Management Action Plans and Continuous Improvement Programme for Laukin A Estate' dated 28 August 2024. Among the programme are listed as below: 1. Avoid Chemical Spraying at buffer zone area 2. Training/ reminder local stakeholder 3. Maintenance worshipping area by regular weed slashing

						(ha)	**(ha)**	
TOTAL (ha)		**17.28**		**4.31**	**31.695**	**17.28**	**36.005**	**53.285**

Clause	Indicators	Comply Yes/No	Findings
			4. Monitor illegal entering worshipping area and buffer zone area 5. HCV and Wildlife (RTE) training – 22/8/2024 6. Erected and maintain signage of 'no hunting' and 'no fishing' at the Sungai Pahang boundary and buffer zone area 7. HCV and buffer zone monitoring – one month once <u>Bukit Leelau Estate</u> The Estate has established an action plan for HCV area titled 'HCV Management Action Plans and Continuous Improvement Programme for Bukit Leelau Estate' dated 9 August 2024. Among the programme are listed as below: 1. Erected and maintain signage of 'no hunting' and 'no fishing' at the Natural Stream, Pond and buffer zone area 2. Training/ reminder local stakeholder 3. Avoid Chemical Spraying at pond, steep area and buffer zone area 4. HCV and wildlife training – 2/8/2024 and 19/8/2024 Wildlife training 2/8/2023 *5.* HCV and buffer zone monitoring by Auxillary Police (AP – one month once
	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.	Yes	There were no rights of local communities identified in the HCV areas at IOI Bukit Leelau CU. So, this indicator was not applicable with this CU.
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or	Yes	Awareness training pertaining HCV and ERT were provided to staff and workers. Among other, the training contains information about legal and disciplinary actions if found guilty of wildlife and HCV offenses. All the visited Estates had l conducted training programme on HCV and ERT annually. Training conducted were as follows <u>Mekassar Estate</u> HCV training to workers (ERT and Buffer) – 17/7/2024 and 3/9/2024 <u>Merchong Estate</u> HCV and ERT wildlife training to workers and staff – 20/6/2024.

Clause	Indicators	Comply Yes/No	Findings
	kill these species.		Detas Estate HCV and Wildlife (RTE) training for workers and staff – 22/8/2024 for HCV Bukit Leelau Estate HCV training – 2/8/2024 and 19/8/2024 Briefing on HCV and Wildlife (RTE) had been extended to external stakeholders during Stakeholders meeting at Bukit Leelau POM and Bukit Leelau Estate – 7/8/2024, Mekassar Estate and Merchong Estate – 19/7/2024 and Detas Estate – 14/8/2024.
	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 reported RTE present in the supply bases in Bukit Leelau CU. However, the supply bases continued to implement HCV and Conservation Area action plans such as to conserve the identified HCV and Conservation areas, boundary monitoring, and riparian buffer zone awareness and monitoring to staff and workers. Mekassar Estate The Estate has established a monitoring form titled 'HCV / Conservation Area Checklist'. The Estate has conducted Monitoring on HCV (Buffer, RTE) with latest monitoring on HCV monitoring for illegal activities by Auxillary Police (AP) – one month once latest in July and August 2024. The monitoring report has been fed back into the action plan. Monitoring Report for dates: 13, 26 and 30/8/2024 were sighted. Merchong Estate The Estate has established a monitoring form titled 'HCV / Conservation Area Checklist'. The Estate has conducted Monitoring on Steep Hill by monthly basis with latest monitoring on 5/8/2024. Monitoring on HCV 4 and 5 Buffer zone was conducted by monthly with latest monitoring on 4/8/2024, 16/8/2024, 3/7/2024 and 6/7/2024 including (Steephill) and RTE. The monitoring report has been fed back into the action plan. Detas Estate The Estate has established a monitoring form titled 'HCV / Conservation Area Checklist'. The Estate has conducted Monitoring on HCV 4 and 5 Buffer zone was conducted by monthly with latest monitoring in June,

Clause	Indicators	Comply Yes/No	Findings
			July and August 2024. The monitoring report has been fed back into the action plan. <u>Bukit Leelau Estate</u> The Estate has established a monitoring form titled 'HCV / Conservation Area Checklist'. The Estate has conducted Monitoring on HCV 4 and 5 Buffer zone was conducted by monthly with latest monitoring on dates 1,2,7 and 10/8/2024. The monitoring report has been fed back into the action plan. Consultation was also conducted with the stakeholders, to obtain feedbacks regarding positive and negative impacts of Estate's operation on their livelihood and existing HCVs The interview was last done for all Estates during the External stakeholders meeting for Bukit Leelau POM and Bukit Leelau Estate – 7/8/2024, Mekassar Estate and Merchong Estate – 19/7/2024 and Detas Estate – 14/8/2024. All of the assessment result has been fed back into the HCV Management Plan.
	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 contain a current list of all estates and mills.	(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.	Yes	IOI Corporation Berhad is in progress to certify 2 PMU's from 2021 to 2025 as verified through Time Bound Plan (TBP) as 19/05/2023 (revision approved by Head Certification of RSPO) as follows:

No	Plantation Management Unit (PMU)	TBP (Year)	Status
1	PT KPAM, Indonesia	2024	NPP and HCSA was approved in April 2018. Currently under development & HGU Process
2	IOI-Pelita Sarawak	2025	Resolution process (under RSPO CP) Subject to the time required for land survey endorsement and land excised activities

The Stage 1 of RSPO P&C audit was conducted on 9th – 12th September 2019 by BSI (for Indonesia CU). However, 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. Sighted approval letter from RSPO on 19 May 2023.

Stage 3: Negotiations for Final Settlement (IOI Pelita Sarawak)
Following the statement issued by IOI Pelita on 19 March 2021, IOI Pelita obtained the support of RSPO to proceed with the negotiation stage of the resolution process. All the eight participating communities confirmed in writing their readiness.

IOI Pelita held the first round of negotiations with all the eight community groups, one at a time, on 5-7 April in Miri. The meetings were observed by RSPO and other relevant stakeholders such as the Sarawak State government representatives.

At each meeting, the facilitator asked each community group whether or not they were giving their consent to proceed with the first round of negotiations. All the eight community groups gave their consent. Then each community group presented their list of demands towards IOI Pelita. Following that, IOI Pelita

				asked clarifying questions to make sure the demands were well understood. Finally, all observers were given a chance to make their comments. In its opening remarks, IOI Pelita reconfirmed its offer to excise the unplanted land of approximately 4,000-5,000 ha, which the Sarawak State Government had agreed to declare as Native Communal Reserve and provide communal and individual land titles thereon to all the eight community groups. The right of each community group to request expert advice at any point of time during the negotiation stage was emphasized. IOI also clarified that it had no authority to decide how the excised land would be divided among the communities, and the communities themselves would have to manage that process using Adat (customary law) as guidance. 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. 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) https://www.ioigroup.com/Content/MEDIA/M_Media?Category=7 (d) RSPO Case Tracker – IOI Pelita Status of Complaints (e) IOI Pelita & Stakeholders Reaching a Breakthrough
	(b)	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	Yes	The time-bound plan contains a list of subsidiaries, estates and mills. Based on the time bound plan (Refer to Attachment 7), all units have been certified after obtaining RSPO membership and 2 uncertified units are in progress for certification.

		appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;		
	(c)	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 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);	Yes	There was revision of Time Bound Plan (TBP) sighted communication (email) with IOI and RSPO as at 19/04/2023 (date revision approved by Head Certification of RSPO) to certified Indonesia in year 2024 and in Miri Malaysia in 2025
	(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.	Yes	The details of the Time Bound Plan are 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 1st 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;	Yes	Based on the internal audit report for 2 uncertified unit of IOI Group dated 6-17/01/2024 (Indonesia), and on 16-18/07/2024 (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 1 uncertified units namely, PT KPAM, replacement of primary forest after 1/1/2010 were reported. 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. 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;	Yes	**Malaysia** On 18 January 2019, IOI retained the services of the Community's Information and Communication Centre (CICOM), a local NGO, to conduct Community Capacity Building program, which is the main component of Stage I of the Resolution Plan. In mid-March 2019, IOI and CICOM launched the Community Capacity Building program, the purpose of which was to do the following: • Double check whether the communities have good understanding of a) RSPO Principles & Criteria on conflict resolution, b) Free, Prior and Informed Consent process, and c) Resolution Plan itself; • Provide affected communities with any needed advice and technical expertise; • Gather community grievances, on the basis of which the Community Participatory Mapping would be designed. CICOM completed the Capacity Building Program at the end of June 2019. 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. 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 https://www.ioigroup.com/Content/S/S_Progress (c) RSPO Case Tracker – IOI Pelita Status of Complaints https://askrspo.force.com/Complaint/s/case/50090000028ErzqAAC/detail 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.Target to completed and certified as per endorsed by RSPO on year 2025. IOI Pelita complaints resolved and details is available at : https://www.ioigroup.com/Content/S/S_IOIPelita **Indonesia** Further and updated progress of this issue could be access through the link below; .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: https://rspo.org/public-consultation/ioi-group-pt-kalimantan-prima-agro-mandiri/ HCSA Peer Review Assessment completed on 14 May 2018. The HCSA Peer Review Report and Summary Report could be assessed through the link below: http://highcarbonstock.org/registered-hcs-assessments/
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	Yes	Based on internal audit report for uncertified units of IOI Group dated 16-18/07/2024 (Indonesia), and on 16-17/01/2024 (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;	Yes	Based on internal audit report for uncertified units of IOI Group dated 16-18/07/2024 (Indonesia), and on 16-17/01/2024 (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,	Yes	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. 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&C and RSPO Partial Certification Requirements. b) Evidence of audit attendance list, audit checklist & report were

		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		made available to auditor as the supporting evidence. c) Verification through www.globalforestwatch.com , 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. d) No further stakeholder consultation or field inspection were conducted. e) With this, it can be concluded that the positive assurance made was justified. Based on internal audit report for uncertified units of IOI Group dated 16-18/07/2024 (Indonesia), and on 16-17/01/2024 (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 19/05/2023 (approved by RSPO).
		• 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;	Yes	
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.	Yes	
		• Desktop study e.g. web check on relevant complaints	Yes	
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.	Yes	
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&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 addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	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. Based on the interviews held with local communities 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.
	(g)	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	Yes	As of this audit, Bukit Leelau CU is still on track and follows the requirement of uncertified requirement units, Further information can be obtained from IOI ACOP. The details of the Time Bound Plan are

		of the certified unit(s), in accordance with the provisions of these Certification Systems.		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.
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. 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. 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.		No additional indicators *<u>AUDITORS' GUIDE:</u>* *1. Identify (and document) the identification of the previous users and owners of the land;* *2. Identify (i.e., locate a written copy of) the agreements/promises made at the time of the relevant land transfers and/or land use agreements;* *3. Determine whether the previous users/owners can now be contacted, and do so, as applicable;* *4. Interview the previous owners/users to assess whether the land transfer and land use agreements were entered into with their free, prior, informed consent;* *5. Evaluate whether there is ongoing compliance with the agreements (e.g., if promises were made at the original transfer date, to transfer developed land back to communities at a later date, were these promises kept in full?);* *6. Identify and follow up any disputes.*	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 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. All the visited operating units have the copies of their land titles kept at their administration office

ATTACHMENT 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
7.8.1	Minor	Requirement: A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. Finding: The Water Management Plan 2024 – Management and Action Plans for Bukit Leelau CU reviewed in 2024 was not effectively implemented. Objective evidence: During the site visit at Bukit Leelau CU, observed unattended water leaks in several sections of the treated water delivery pipe system. These leaks could potentially lead to significant water loss and may compromise the efficiency of the water distribution system.	Root cause: Though the mitigation plan for water loss and leaks was specified in the latest water management plan, through the weekly linesite inspection, the existing weekly inspection form, however, did not include the aspect of piping system which may leads to incomplete inspections and failure to identify the potential water loss risks. Correction: (The correction shall address the objective evidence) Bukit Leelau CU has immediately rectified the leaks pipe issues and repairs works had been completely done on 5th & 6th September 2024. Corrective action: (The corrective action shall address the root cause of this NC) The existing weekly linesite inspection form has been revised by including the aspect of piping system. An email on the update of weekly linesite inspection form will be distributed to all operating centres on 18th October 2024 for immediate implementation.	Root cause and corrective action are accepted and the effectiveness will be verify in next audit. Status:Open

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
3.3.3 DA 01 2023	Minor	Finding: The records of monitoring and any actions taken of PPE distribution for head covering was not effectively maintained and implemented. Objective evidence: Based on an interview with 5 sampled manuring workers at Merchong Estate Block 10E, all of them were using baseball caps. Based on PPE distribution of head covering, last issued for Worker 1 on 12/04/2022, 07/06/2022, 08/08/2022, Worker 2 on 01/09/2022, Worker 3 on 18/08/2023, Worker 4 on 01/08/2023. There is no evidence of head cover for Worker 5. Moreover, there is no evidence of head cover available in stock at the PPE Storage.	Root cause: 1. Failed to follow up the purchased PPE stock levels with supplier because the storekeeper is still new and no training yet. 2. The supervisor failed to update the PPE issuance form because not aware of the PPE issuance form despite the storekeeper have recorded the issued PPEs to the workers in different records. 3. Though caps were issued to all manuring workers, the workers were allowed to use their own caps as long as the caps were able to cover their heads appropriately. Corrective Action: The "*Prosedur Pemberian & Penggunaan PPE*" has been revised to ensure: a) OC to ensure PPE stock is always available and orders are made with ample lead time b) Management to ensure the appropriate PPE is issued by using the 'Senarai Semak alat pelindung diri dan penaburan baja' before work is commenced. Training using the above revised SOP was carried out to Merchong Estate	The root cause is accepted, and the corrective action plan is addressing the root cause. The effectiveness of implementation will be verified during the next audit. Verification Records of PPE issued, and acknowledgement of receipt are maintained individually for all category of workers at mill and estates. Sighted common PPE issued included face masks respirators, goggles, safety shoes, harvesting shoes, rubber boots, nitrile/cotton gloves, apron and hard hat. In addition to basic PPE, special PPE are also provided for workers assigned to dangerous operation such as work at height and in confined space. All workers were provided with appropriate PPE where the cost is bared by the management. Interviews conducted during the site visit at the Mill and Estate showed understanding and approval from the workers that the management bares the cost of all PPEs and the workers are entitled to valid PPE, the importance of using required PPE at all times during work and proper storage and disposal methods of PPE. Based on interview and site

			management, supervisors and storekeeper. Please see the attachment **Appendix 3.3.3 (1)** – Revised "*Prosedur Pemberian & Penggunaan PPE"* **Appendix 3.3.3 (2)** – Training record revised SOP	inspection, sighted 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. Clothing lockers are provided for mill and estate workers to change their street clothing to work clothing and vice versa at the end of their work shift. **Thus, previous NC was satisfactory closed.**
3.5.2 RZ01-2023	Minor	Finding: Recruitment procedures for employee termination has not been implementation in accordance with IOI Plantation Foreign Workers Recruitment Guideline & Procedures in Malaysia. Objective evidence: A Nepali worker (Tamang Amrit) had signed an employment contract dated 27/09/2022. Clause 12c) of the contract states that if the worker failed FOMEMA medical examination and declared unfit for work before the expiry of his contract period, the employee shall bear the transportation costs to his home country from Malaysia. On 09/06/2023, Tamang Amrit was found unfit following a FOMEMA medical check-up, and the Company was advised to arrange for repatriation. Via letter dated 10 June 2023, Tamang's employment contract was officially terminated, and he flew back to his home country on 16 August 2023. As confirmed by management, the cost of repatriation was paid by the worker. However, clause 8.1 of IOI Plantation Foreign Workers Recruitment Guideline & Procedures in Malaysia states that the cost of repatriation shall be borne by the company if a foreign worker who has yet to complete his contract period is found to be medically unfit and the doctor's medical report recommends repatriation.	Root cause: There is a specific term in the workers contract agreement which specify that the workers will bear the cost for repatriation is they failed Fomema before they complete the contract period of 2 to 3 years. This contract has been signed by the workers thus signifying that they agree with the term. However, in reference to the clause 8.1. of IOI Plantation Foreign Workers Recruitment Guideline & Procedures in Malaysia, it is acknowledged that the current statement in the guideline is quite general and does not providing sufficient details to reflects the actual ground implementation. It is therefore having the needs to revise/update the guideline to address the gaps. Corrective Action: The IOI Plantation Foreign Workers Recruitment Guideline & Procedures in Malaysia will be revised according to the current practice and align with all related guideline documents, including the HR	Root cause and the corrective action plan accepted; the effectiveness of implementation will be verified during the next audit. Verification In cases where a worker is deemed medically unfit before completing their contract period, as recommended by a doctor's medical report, the company will bear the full cost of repatriation. This is in accordance with the Addendum on Repatriation for Complete/Incomplete Service Workers (Due to Illness or Medically Unfit) under the Standard Operating Procedure (SOPs), referenced as #Plantation/HR/FW/2024/SOPs, dated as per the email issued on 27/03/2024 by the Human Resources Department. Furthermore, the company will waive repatriation costs, including the flight ticket to the source country and recruitment costs, for workers who are unable to complete their service due to medical

		When the worker paid for his own airfare back to his home country, the Company therefore was not able to demonstrate that it has implemented the employment procedures on payment of repatriation costs contained in IOI Plantation Foreign Workers Recruitment Guideline & Procedures in Malaysia.	SOP and workers employment contract. A revised guidelines will be distributed to all operating centers in the region to be displayed at the notice board. Briefing of the revised guideline is also required as to implement the new guideline. **Please see the attachment:** Appendix 3.5.2 (1) – The revised of foreign workers recruitment Guidelines and procedures Appendix 3.5.2 (2) – Email distributes to all O. Cs Appendix 3.5.2 (3) – Records of training on revised Foreign Workers Recruitment Guideline & Procedures in Malaysia	reasons. In the case of POM worker #MF526367, the FOMEMA medical examination results indicated that the worker was unsuitable for employment due to failing the blood screening test for a communicable disease. Consequently, the POM has arranged for the worker's repatriation, as evidenced by the purchase of a flight ticket with a reservation date of 14/02/2024. The departure is scheduled for 09/03/2024 from KLIA to Yangon International Airport. 2nd case verified at Detas Estate, worker #S8002098, the FOMEMA medical examination results indicated that the worker was unsuitable for employment due to failing the blood screening test for a Filariasis reactive. Consequently, the estate has arranged for the worker's repatriation, as evidenced by the purchase of a flight ticket with a reservation date of 13/05/2024. The departure is scheduled for 21/05/2024 from KLIA to Delhi Airport. **As a result, previous nonconformities was acceptable to closed.**
6.5.1 RZ02-2023	Major	Finding: Mekassar Estate has not been able to demonstrate the implementation of IOI's Sustainable Palm Oil Policy (revised in	Root cause: The main root cause is that the workers have not been using any of the grievance channels to report on the issue, due to the	The root cause is plausible, and the CU shall further increase the effort in encouraging and building up the workers' confidence in using their

		October 2020) on prevention of harassment and Policy on Harassment at Workplace dated June 2018. Objective evidence: Complaints of harassment and intimidation which involved claims of verbal abuse, threats and intimidation were received from 33 foreign workers sampled and interviewed at Mekassar Estate.	ineffectiveness of training and briefing session. The higher management were only becoming aware of the issue when it was highlighted by the auditors from the interview session during the audit. Although various verification effort has been conducted over the years from both internal and external parties (such as independent survey by Bureau Veritas, KPMG, &Wider, including IOI internal departments Sustainability & HR), there were no feedback received that were able to indicate the issue is happening in the estate. Due to the fact that the management have not been getting any report of complaint and/or grievance on the matter, the management has not been aware on the issue, thus unable to take the necessary steps to investigate and take action towards the complainee if or when he is found guilty. Corrective Action: The complainee (Assistant Manager) has made a public apology session with the workers for the misbehavior which has transpired, and he asks for forgiveness especially for the workers who he has offended. The complainee also promise to carry out his job in a more professionally in the future, This has been verified by the Sustainability Department who conducted weekly visits for the whole month after the NC was raised. The team has interviewed and explained to workers regarding the	communication channel. In terms of addressing the issue, Sighted the counseling and training which has been conducted to the Assistant Manager dated 11/10/2023, together with the pictorial image of the event where the assistant apologized to respective workers. Sustainability department had also conducted an engagement with the workers on 14/09/2023. The objective of the assessment was as below: • To verify all workers satisfied with the apology session by the Assistant Manager. • To ensure all employees are aware on how to lodge a complaint using the IOI Mesra application. • To update the workers with regards to the investigation process on the complaint raised by the workers during external RSPO & MSPO audits in Mekassar Estate. At the same time, a HR engagement team has also completed a survey on 04/09/2023 involving 87 workers at Mekassar Estate to further explain the measures that they had in grievance mechanism and complaint procedure: • Display of step-by-step procedure on how to use the IOI Mesra Application • Conducted training for IOI Mesra apss, grievance /

			investigation process. Based on the feedback received, all the workers have accepted apologies from the Assistant Manager and management team. They also agreed that after the public apology session, the assistant manager has changed for the better and there were no more harsh/vulgar words used towards them. On 04/09/2023, the HR Department has also carried out their survey and providing detailed training to the workers of Mekassar Estate who had been identified having significant lack of awareness on the availability of the company internal grievance mechanism, such as IOI Mesra App, hotline, etc. It is notable a number of reports have been received subsequent to the HR training, indicating the effectiveness of the training. HR team had carried out investigation visit on 12/09/2023 the matters to further clarify the complains. Subsequent to the visit, a full private & confidential report has been prepared. On the issue of harassment, threat and intimidation, the investigation team found there are merits of the complains and the report has been sent to the senior and top management on the decision for disciplinary action. After careful consideration from the management, it was decided that the service of the Assistant Manager shall be discontinued with his resignation. This stern decision is made on the ground of company non-compromised and strict policy on the matter. It is unfortunate this has happened despite all management team has been fully made aware on company policies on the matter and the repercussion of such misconduct	complaint procedure, and guidance for handling harassment at workplace on the same date. Further to the above, SIRIM QAS team has conducted an onsite verification on 16-17/11/2023 to check the actual status on the ground at the CU i.e., Mekassar & Detas Estate were visited. It has been confirmed that the Assistant Manager and staffs at Mekassar Estate and Detas Estate were briefed on the grievance /complaint procedure titled 'Harassment Reporting Procedure', and 'Guidelines for Handling Harassment at Workplace (Oct 2020)' together with Appendix 1:Harassment Reporting Procedure, and Appendix 2:Sexual Harassment Reporting Procedure Manager. The training attendance was reviewed. The grievances mechanism training was conducted on 11/10/2023 at Mekassar Estate and 14/08/2023 at Detas Estate. Training on grievance/complaints mechanism was conducted to all workers at Mekassar Estate on 4/09/2023 while for other estates were also evident. The training covered 3 types of grievance/ complaints mechanism which are (1) IOI Mesra (mobile app), (2) Employee Grievance Procedure (Green Book), and (3) Guidelines for

			(through various training and briefing session). To ensure the briefing on grievance mechanism procedure to be given to workers at least twice a month so as to ensure the workers are being reminded on the use of procedure, particularly on IOI Mesra App. To display the step-by-step procedure on how to use the IOI Mesra App at all strategic location in the estate. Sustainability Department to conduct training on Company policy including IOI's Sustainable Palm Oil Policy on prevention of harassment and Policy on Harassment at Workplace for all Operating Centers management. **Please see the attachment:** Appendix 6.5.1 (1) – Counselling and training session records for Assistant Manager Appendix 6.5.1 (2) – Records of apology session between Assistant Manager and workers Appendix 6.5.1 (3) – Records of engagement with workers by Sustainability Department Appendix 6.5.1 (4) – Records of training given by HR Appendix 6.5.1 (5) – Summary of IOI Mesra App report from Mekassar Estate after HR Training Appendix 6.5.1 (6) – Display of step-by-step procedure on how to use the IOI Mesra App (in various language).	Handling Harassment at Workplace. Training template and attendance list records were verified. Grievance procedures/guidelines, and step-by-step instructions of IOI Mesra app were displayed at the notice board of estate office and front door of workers' houses. Workers from various work sections at the Mekassar Estate (100% workers sampling) and Detas Estate (60% workers sampling) were interviewed from general worker, workshop, watchman, harvester, manurer, ramp attendance, buffalo caretaker, FFB drivers, mandore and checker. There was no complaints or issue raised by the interviewed workers related on verbal abuse, threats and intimidation. They also understand the grievances mechanism as mentioned above. It was concluded that the IOI's Sustainable Palm Oil Policy (revised in Oct 2020) on prevention of harassment and Policy on Harassment at Workplace dated June 2018 was effectively implemented and complied with. With all the above, the corrective action carried out was accepted and the NC was closed. **Therefore, previous nonconformities was satisfactory closed.**

6.5.4 RZ03-2023	Minor	Finding: 1.The Company's Policy on Harassment at Workplace dated June 2018 has not been adequately and effectively communicated to all levels of workforce. 2.Employees Grievance Procedure has not been implemented and communicated effectively to all levels of workforce. Objective evidence: 1.33 foreign workers sampled and interviewed at Mekassar Estate raised their grievances against verbal abuse, threats and intimidation they received. However, the said workers did not utilize the grievance channels available to highlight their grievances. This, they claimed, was due to their perception that the existing grievance channels were ineffective in addressing their grievances. 2. Workers at Mekassar Estate had grievances related to non-availability of transport to the nearest town, unlike their colleagues from other estates. However, this grievance was not brought up effectively to the Mekassar Estate management. Therefore, Mekassar Estate could not demonstrate that the grievance mechanism contained in the Company's Policy on Harassment at Workplace dated June 2018 has been adequately and effectively communicated to the workers.	Root cause: Most of the workers in the Mekassar estate is still relatively new, which could probably the most contributing factor on the trust issue on the company internal mechanism, along with ineffective training and briefing on the IOI Grievance procedure. Correction: Estate Management has been giving briefing/training on IOI's grievance procedures during JCC meetings, daily muster, posters on notice boards, linesite etc., especially to the new batch of workers who may have yet been received a training on the matter in details. Grievance procedures include Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing and communicating directly to operating center management etc. Corrective action: Human Resources (HR) Department has already been and will continue carrying out their workers engagement session and briefing regarding IOI Mesra App and whistleblowing policy to the workers. The programme will emphasize the effectiveness of using the grievance mechanism such as IOI Mesra App and Whistleblowing Policy which will be directly received and managed by HR Department. Sustainability Department will conduct regular visit to the operating centers for interview session and give briefing to workers to continuously verify their understanding and awareness regarding grievance procedure.	The root cause and corrective action plan accepted; the effectiveness of implementation will be verified during the next audit. Verification Trainings on grievance mechanism were given to all levels of workforce as follows: •Bukit Leelau POM: 16/08/2024, 02/07/2024 (IOI Mesra) •Detas Estate: 28/08/2024, 21/08/2024, 14/07/2024 (IOI Mesra) •Mekassar Estate: 12/08/2024, 26/06/2024, 16/08/2024 (IOI Mesra) •Merchong Estate: 26/06/2024, 01/07/2024, 11/07/2024, 15/02/2024 (IOI Mesra) •Bukit Leelau Estate: 20/08/2024 (IOI Mesra), 20/11/2023, 06/10/2023. Based on comprehensive interviews with a representative sample of 76 local and foreign workers across all operating units in Bukit Leelau CU, it was confirmed that there were no reported incidents of sexual harassment or any other forms of harassment and violence. The workers unanimously expressed their awareness and understanding of the established guidelines for handling workplace harassment. These guidelines were not only communicated clearly but also effectively implemented throughout the workforce. In addition, regarding the previous issue of transportation availability to the nearest town from Mekassar Estate, management has provided a van for this purpose, and it has been

			Please see the attachment: Appendix 6.5.4 (1) – Records of training on grievance procedure Appendix 6.5.4 (2) – Records of training on IOI Mesra by HR departments Appendix 6.5.4 (3) – Photo of display IOI Grievance procedure at notice boards Appendix 6.5.4 (4) – Photo of display IOI Mesra SOP at notice boards	confirmed that the transport concerns have now been resolved. **Therefore, previous nonconformities was satisfactory closed.**

ATTACHMENT 6 – Timebound Plan
Date 7/7/2023

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP *(Only applicable when revision is made)*			
								Revised TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
Pamol Kluang	*Malaysia*	*Pamol Kluang POM*	8½ Mile, Mersing Road, 86007 Kluang, Johor, Malaysia.	Certified		2010	24/4/2022	No			
		Pamol Timur Estate	Kluang, Johor	Certified		2010	24/4/2022	No			
		Pamol Barat Estate	Kluang, Johor	Certified		2010	24/4/2022	No			
		Mamor Estate	Kluang, Johor	Certified		2010	24/4/2022	No			
		Unijaya Estate	Kluang, Johor	Certified		2010	24/4/2022	No			
		Kahang Estate	Kluang, Johor	Certified		2010	24/4/2022	No			
		Swee Lam Estate	Kluang, Johor	Certified		2010	24/4/2022	No			
Bukit Leelau	*Malaysia*	*Bukit Leelau POM*	IOI Corporation Berhad Bukit Leelau Certification Unit KM 75, Kuantan Segamat Highway 26700 Muadzam Shah Pahang Darul Makmur	Certified		2010	29/12/2021	No			
		Bukit Leelau Estate	Muadzam Shah, Pahang	Certified		2010	29/12/2021	No			
		Detas Estate	Muadzam Shah, Pahang	Certified		2010	29/12/2021	No			
		Merchong Estate	Muadzam Shah, Pahang	Certified		2010	29/12/2021	No			
		Mekassar Estate	Muadzam Shah, Pahang	Certified		2010	29/12/2021	No			
		Leepang A Estate	Muadzam Shah, Pahang	Certified		2010	29/12/2021	No			
	Malaysia	*Laukin A Estate*	Muadzam Shah, Pahang	Certified		2010	29/12/2021	No			
Gomali	*Malaysia*	*Gomali POM*	5th Mile, Jalan Gemas-Batu Anam 85100	Certified		2010	24/8/2021	No			

			Segamat, Johor, Malaysia.								
		Gomali Estate	Segamat, Johor	Certified		2010	24/8/2021	No			
		Paya Lang Estate	Segamat, Johor	Certified		2010	24/8/2021	No			
		Tambang Estate	Segamat, Johor	Certified		2010	24/8/2021	No			
		Sagil Estate	Tangkak, Johor	Certified		2010	24/8/2021	No			
		Regent Estate	Gemencheh, Negeri Sembilan	Certified		2010	24/8/2021	No			
		Bahau Estate	Bahau, Negeri Sembilan	Certified		2010	24/8/2021	No			
		Kuala Jelai Estate	Durian Tunggal, Melaka	Certified		2010	24/8/2021	No			
		Bertam Estate	Jasin, Melaka	Certified		2010	24/8/2021	No			
		Jasin Lalang Estate	Karak, Pahang	Certified		2010	24/8/2021	No			
Pukin	*Malaysia*	*Pukin POM*	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	Certified		2012	13/6/2022	No			
		Pukin Estate	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	Certified		2012	13/6/2022	No			
		Shahzan IOI 1 Estate	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	Certified		2012	13/6/2022	No			
		Shahzan IOI 2 Estate	KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia	Certified		2012	13/6/2022	No			
		Segamat Estate	KM 5, Jalan Segamat Muar, 85009 Segamat, Johor, Malaysia	Certified		2012	13/6/2022	No			
		Leepang A Estate	KM 68, Lebuhraya Segamat–Kuantan, 26700 Muadzam Shah, Pahang, Malaysia	Certified		2012	13/6/2022	No			
	Malaysia	*Bukit Serampang*	KM 12, Jalan Sagil–Tangkak,	Certified		2012	13/6/2022	No			

		Estate	84900 Tangkak, Johor, Malaysia								
Unico Group	*Malaysia*	*Unico POM*	1.8 km Jalan Jeroco Off Mile 13, Lahad Datu Sandakan, Sandakan Highway, P.O Box 61532, 91123 Lahad Datu, Sabah, Malaysia	Certified		2018	5/7/2021	No			
		Unico 6 Estates	Unico Plantation Sdn. Bhd – Unico 6 MDLD 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah, Malaysia	Certified		2018	5/7/2021	No			
		Ladang Asas Estates	M D L D 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah, Malaysia	Certified		2018	5/7/2021	No			
Unico Desa	*Malaysia*	*Unico Desa POM*	Unico Desa POM, KM3, Jalan Segama, 91100, Lahad Datu, Sabah	Certified		2018	16/5/2022	No			
		Unico 1 Estate	Unico-Desa Plantations Berhad - Unico 1 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	Certified		2018	16/5/2022	No			
		Unico 2 Estate	Unico-Desa Plantations Berhad - Unico 2 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	Certified		2018	16/5/2022	No			
	Malaysia	*Unico 3 Estate*	Unico-Desa Plantations Berhad - Unico 3 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	Certified		2018	16/5/2022	No			

		Unico 4 Estate	Unico-Desa Plantations Berhad - Unico 4 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	Certified		2018	16/5/2022	No			
		Unico 5 Estate	Unico-Desa Plantations Berhad - Unico 5 MDLD 5123,KM3, Jalan Segama, 91100 Lahad Datu, Sabah	Certified		2018	16/5/2022	No			
Morisem	*Malaysia*	*Morisem POM*	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	Certified		2013	18/12/2021	No			
		Morisem 1 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	Certified		2013	18/12/2021	No			
		Morisem 2 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	Certified		2013	18/12/2021	No			
		Morisem 3 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	Certified		2013	18/12/2021	No			
		Morisem 4 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah,	Certified		2013	18/12/2021	No			
	Malaysia	*Leepang 2 Estate*	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia	Certified		2013	18/12/2021	No			

Syarimo	*Malaysia*	*Syarimo POM*	KM23, Jalan Kinabatangan, Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	20/3/2022	No			
		Syarimo 1 Estate	Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	20/3/2022	No			
		Syarimo 2 Estate	Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	20/3/2022	No			
		Syarimo 3 Estate	Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	20/3/2022	No			
	Malaysia	*Syarimo 4 Estate*	Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	20/3/2022	No			

		Syarimo 5 Estate	Sg. Pin, Kinabatangan, Sabah Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	20/3/2022	No			
Baturong	*Malaysia*	*Baturong POM*	Postal Address: MDLD 5123, KM3 Jalan Segama, Lock Bag No 15, 91109, Lahad Datu, Sabah Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM3, 91109 Lahad Datu, Sabah	Certified		2010	8/10/2021	No			
		Baturong 1 Estate	Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM6, 91109 Lahad Datu, Sabah.	Certified		2010	8/10/2021	No			
		Baturong 2 Estate	Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM25, 91109 Lahad Datu, Sabah.	Certified		2010	8/10/2021	No			
	Malaysia	*Baturong 3 Estate*	Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM14, 91109 Lahad Datu, Sabah.	Certified		2010	8/10/2021	No			
		Cantawan Estate	Location Address: KM 20, Jalan Tungku-Lahad Datu, Off Road KM6, 91109 Lahad Datu, Sabah.	Certified		2010	8/10/2021	No			

Leepang	*Malaysia*	*Leepang POM*	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	16/12/2021	No			
		Morisem 5 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	16/12/2021	No			
		Leepang 1 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	16/12/2021	No			
		Leepang 5 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	16/12/2021	No			
		Permodalan 1 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	16/12/2021	No			
		Permodalan 2 Estate	MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia.	Certified		2013	16/12/2021	No			
Mayvin	*Malaysia*	*Mayvin POM*	Mayvin Incorporated Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	Certified		2010	22/12/2021	No			
		Mayvin 1 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	Certified		2010	22/12/2021	No			

		Mayvin 2 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	Certified		2010	22/12/2021	No			
		Tangkulap Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	Certified		2010	22/12/2021	No			
		Mayvin 5 Estate	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	Certified		2010	22/12/2021	No			
	Malaysia	*Mayvin 6 Estate*	Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia	Certified		2010	22/12/2021	No			
Sakilan	*Malaysia*	*Sakilan POM*	Mile 22, Sandakan/Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia.	Certified		2010	16/4/2022	No			
		Sakilan Estate	Sandakan, Sabah	Certified		2010	16/4/2022	No			
		Linbar 1 Estate	Sandakan, Sabah	Certified		2010	16/4/2022	No			
		Linbar 2 Estate	Sandakan, Sabah	Certified		2010	16/4/2022	No			

Pamol Sabah	*Malaysia*	*Pamol Sabah POM*	Pamol Estates (Sabah) Sdn Bhd, Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
		Ulu Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
		Bayok Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
		Rungus Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
		Tindakon Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
	Malaysia	*Nangoh Estate*	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
		Meliau Estate	Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
		Sugut Estate	Mile 200, Nangoh Paitan Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia.	Certified		2016	30/11/2021	No			
Ladang Sabah	*Malaysia*	*Ladang Sabah POM*	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan,	Certified		2013	10/4/2022	No			

			Sabah, Malaysia.								
		Bimbingan 1 Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
		Bimbingan 2 Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
		Labuk Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
		Moynod Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
		Luangmanis Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
		Laukin Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
	Malaysia	*Terusan Baru Estate*	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
		Sungai Sapi Estate	Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah.	Certified		2013	10/4/2022	No			
SNA Group	*Indonesia*	*PT. SKS POM*	West Kalimantan	Not Certified	2021		16/07/2023	Yes	2023		
		SKS 1 Estate									
		SKS 2 Estate									
		SKS 3 Estate									

		BNS 1 Estate									
		BNS 2 Estate									
		BNS 3 Estate									
		BNS 4 Estate									
		BSS 1 Estate									
		BSS 2 Estate									
		BSS 3 Estate									
		BSS 4 Estate									
		KPAM 1 Estate			2023			No	2024	Due to Pandemic and in the process of obtaining the complete HGU	19/5/2023
		KPAM 2 Estate									
		KPAM 3 Estate									
		KPAM 4 Estate									
IOI Pelita Plantation Sdn Bhd	*Malaysia*	Sejap Estate	Miri, Sarawak	Not Certified	2025		Nov-21	Yes	2025	Subject to the time required for land survey endorsement and land excised activities.	19/5/2023