

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment (2_3)**
- Recertification Assessment** (Choose an item.)
- Extension of Scope**

Client Company name (Parent Company): IOI Corporation Berhad
Client company Address: IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia
Certification Unit: Halusah Ladang Sdn Bhd – Sakilan Palm Oil Mill
Location of Certification Unit: Mile 22, Sandakan/ Telupid Road, W.D.T 164, Sandakan, 90009 Sabah, Malaysia
Date of Final Report: 21/02/2023

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	IOI Corporation Berhad		
RSPO Membership Number	2-0002-04-000-00	Membership Approval Date	17/05/2004
Address	IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia.		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Halusah Ladang Sdn Bhd – Sakilan Palm Oil Mill		
Location / Address	Mile 22, Sandakan/ Telupid Road, W.D.T 164, Sandakan, 90009 Sabah, Malaysia		
Website	www.ioigroup.com		
Management Representative	William Siow Kar Dat (Sustainability Manager, Plantation Division, IOI HQ)	E-mail	william.siow@ioigroup.com
Telephone	+603-89478888 (Head Office)	Facsimile	+603-89432266 (Head Office)

2. Certification Information			
Certificate Number	RSPO 543161	Certificate Start Date	08/03/2020
Date of First Certification	08/03/2010	Certificate Expiry Date	07/03/2025
Scope of Certification	Production of Palm Oil and Palm Kernel		
Visit Objectives	The objective of the assessment was to conduct an annual surveillance assessment of the existing certification to ensure the elements of the proposed scope of registration and the requirements of the management standard are effectively addressed by the organisation's management system.		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	40 MT/Hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO 720886	MS 2530-3: 2013 PART 3: GENERAL PRINCIPLES FOR OIL PALM PLANTATIONS AND ORGANISED SMALLHOLDERS	BSI Services Malaysia Sdn Bhd	25/01/2023
MSPO 720885	MS 2530-4:2013 PART 4: GENERAL PRINCIPLES FOR PALM OILS MILLS	BSI Services Malaysia Sdn Bhd	25/01/2023
MSPO 720888	MSPO Supply Chain Certification Standard, dated 1 October 2018	BSI Services Malaysia Sdn Bhd	02/02/2025

Note: MSPO Certification has undergo Recertification audit on 14-17/11/2022 and awaiting review process

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Sakilan Palm Oil Mill	Mile 22, Sandakan/ Telupid Road, WDT 164, 90009, Sandakan, Sabah	05°50'21.74" N	117°50'37.77" E
Sakilan Estate	Mile 22, Sandakan/ Telupid Road, WDT 164, 90009, Sandakan, Sabah	05°50'49.11" N	117°53'15.61" E
Linbar 1 Estate	Mile 22, Sandakan/ Telupid Road, WDT 164, 90009, Sandakan, Sabah	05°32'58.63" N	117°40'53.42" E
Linbar 2 Estate	Mile 22, Sandakan/ Telupid Road, WDT 164, 90009, Sandakan, Sabah	05°30'08.31" N	117°38'42.87" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Sakilan Estate	2,092.00*	0.00	204.37	2,296.37	91.10
Linbar 1 Estate	2,315.00	7.25	305.93	2,628.17	88.08
Linbar 2 Estate	1,888.00**	0.00	323.83	2,211.83	85.36
Total	6,295.00	7.25	834.13	7,136.37	88.21

Note:
1. *Reduce 2ha from previous planted hectarage reported after area resurveyed completed on replanting area. The 2ha is allocated for road and drainage construction.

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2. **Reduce 45ha from previous planted hectareage reported after area resurveyed completed and finalized in October 2022. The 45ha was set aside for conservation area.

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Sakilan Estate	297.00	153.00	1,642.00	0.00	1,795.00	297.00
Linbar 1 Estate	0.00	2,315.00	0.00	0.00	2,315.00	0.00
Linbar 2 Estate	458.00	1,163.00	0.00	267.00	1,430.00	458.00
Total (ha)	755.00	3,631.00	1,642.00	267.00	5,540.00	755.00

Note: **Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Mar 2022 – Feb 2023)	Actual (Nov 2021 – Oct 2022)		Forecast (Mar 2023 – Feb 2024)
		Previous license period (Nov 2021 – Feb 2022)	Current license period (Mar 2022 – Oct 2022)	
Sakilan Estate	31,606	9,277.11	21,310.73*	34,446.00
Linbar 1 Estate	64,030	15,061.11	28,566.28*	**66,544.00
Linbar 2 Estate	23,259	5,418.71	13,075.56*	31,009.00
Total	118,895	92,709.50*		131,999.00

Note:

- *The tonnage figure only covers production crop which were received and processed by IOI Sakilan Palm Oil Mill.
- *The tonnage is exclusive of the estate crop production which diverted to IOI Ladang Sabah Palm Oil Mill on March 2022. The respective total of diversion is as follow:

Sakilan Estate	1,053.61mt
Linbar 1 Estate	1,143.25mt
Linbar 2 Estate	469.92mt
Total	2,666.78mt

- ** the forecast yield was verified and confirmed based on IOI 2023 recruitment planning which will reduce harvester to area ratio and increase harvesting rounding, 2022 rain fall pattern and consideration of prime age of the OP.

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8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Mar 2022 – Feb 2023)	Actual (Nov 2021 – Oct 2022)		Forecast (Mar 2023 – Feb 2024)
		Previous license period (Nov 2021 – Feb 2022)	Current license period (Mar 2022 – Oct 2022)	
Terusan Baru Estate		113.15	0	
Total		113.15		

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Mar 2022 – Feb 2023)	Actual (Nov 2021 – Oct 2022)		Forecast (Mar 2023 – Feb 2024)
		Previous license period (Nov 2021 – Feb 2022)	Current license period (Mar 2022 – Oct 2022)	
N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A		N/A

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Nov 2021	10,561.21	0	10,561.21
2	Dec 2021	8,037.2	0	8,037.20
3	Jan 2022	6,077.75	0	6,077.75
4	Feb 2022	5,193.92	0	5,193.92
5	Mar 2022	3,620.75	0	3,620.75
6	Apr 2022	5,811.9	0	5,811.90
7	May 2022	6,205.72	0	6,205.72
8	Jun 2022	7,004.94	0	7,004.94
9	Jul 2022	7,162.59	0	7,162.59
10	Aug 2022	10,866.98	0	10,866.98
11	Sep 2022	10,828.76	0	10,828.76
12	Oct 2022	11,450.93	0	11,450.93
	TOTAL	92,822.65	0	92,822.65

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10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Mar 2022 – Feb 2023)	Actual (Nov 2021 – Oct 2022)		Forecast (Mar 2023 – Feb 2024)
	Previous license period (Nov 2021 – Feb 2022)	Current license period (Mar 2022 – Oct 2022)	
FFB	FFB		FFB
118,895 mt	29,870.08 mt	62,952.57 mt	131,999 mt
	TOTAL	92,822.65 mt	
CPO (OER: 22.00 %)	CPO (OER: 21.70%)		CPO (OER: 22.07%)
26,152 mt	6,257.28 mt	13,887.72 mt	29,136 mt
	TOTAL	20,145.00 mt	
PK (KER: 4.00 %)	PK (KER: 3.95%)		PK (KER: 4.75%)
4,803 mt	1,218.59 mt	2,446.84 mt	6,280 mt
	TOTAL	3,665.43 mt	
Note:			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month – Year	Certified CPO (MT)	Certified PK (MT)
1	Nov 2021	2,233.93	425.80
2	Dec 2021	1,707.09	343.23
3	Jan 2022	1,256.95	247.90
4	Feb 2022	1,059.31	201.66
5	Mar 2022	799.68	153.72
6	Apr 2022	1,288.10	253.21
7	May 2022	1,385.54	261.73
8	Jun 2022	1,537.13	262.27
9	Jul 2022	1,529.60	262.34
10	Aug 2022	2,289.80	412.34
11	Sep 2022	2,420.97	398.39
12	Oct 2022	2,636.91	442.85
	TOTAL	20,145.00	3,665.43

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11. Summary of Actual Volume sold					
Current License period (Mar 2022 – Oct 2022)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	10,382.31	-	-	-	10,382.31
PK (MT)	1,932.53	-	-	-	1,932.53
Credits	-	-	-	-	-
Previous License period (Nov 2021- Feb 2022)					
CPO (MT)	4,985.56	-	-	452.17	5,437.73
PK (MT)	1,077.89	-	-	-	1,077.89
Credits	-	-	-	-	-

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	Palmtrace Trading License Number	Certified CPO Sold (mt)	Certified PK Sold (mt)
1	Buyer ABC	TRXXXXXX	15,367.87	-
2	Buyer ABC	TRXXXXXX	-	3,010.42
TOTAL			15,367.87	3,010.42

Note: Data is consolidated and each transaction were verified against PalmTrace

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

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1.	Buyer ABC	452.17	0.00
TOTAL		452.17	0.00

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

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (not applicable)			Actual (not applicable)			Forecast (not applicable)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			NA			NA			NA
IS-CSPO	NA	NA		NA	NA		NA	NA	
IS-CSPKO	NA	NA		NA	NA		NA	NA	
IS-CSPKE	NA	NA		NA	NA		NA	NA	
CSPK	NA	NA		NA	NA		NA	NA	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
NA	NA	NA	NA	NA	NA	NA
TOTAL		NA	NA	NA	NA	NA

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (not applicable)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (not applicable)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639
Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)
Website: www.bsigroup.com

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **14-17/11/2022**. The audit programme is included as Section 2.3.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety. The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Critical NC close out on-site assessment was conducted on **04/02/2023**. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

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

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

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Recertification)	Year 2 (ASA 2_1)	Year 3 (ASA 2_2)	Year 4 (ASA 2_3)	Year 5 (ASA 2_4)
Sakilan POM	√	√	√	√	√
Sakilan Estate	√	√	√	√	√
Linbar I Estate	√	√	√	√	√
Linbar 2 Estate	√	√	√	√	√

Tentative Date of Next Visit: November 13, 2023 - November 17, 2023

Total Number of Mandays: 15 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Nor Halis Abu Zar (NHA)	Team Leader	<p>Education: Holds a Bachelor of Science in Plantation Technology and Management, University Technology Mara</p> <p>Work Experience: He has 6 years' experience in Oil Palm Estate Management with Kulim Plantations Sdn. Bhd. The last position held was Assistant Manager. His experience includes the day-to-day estate operations and ensured the implementation of RSPO, ISCC and MSPO certification. He is a qualified Lead Auditor for MSPO and has accumulated more than 400 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended: He has completed ISO IMS 9001 and 14001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor Course, ISO 45001 Lead Auditor Course, ISO 9001:2015 Lead Auditor Course, MSPO SCCS Auditor Course and SMETA Requirement Training.</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit: Occupation Health Safety requirement, HIRARC, Environment responsibility, training, environment impact assessment and management plan.</p>

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<p>Mohamed Zainal (MHZ) Hidhir Abidin</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree in Chemical Engineering, graduated from National University of Malaysia on 2006.</p> <p>Work Experience: He has 4½ years working experience in palm oil industry specifically in palm oil mill as Mill Engineer. More than 10 years of auditing experience with accredited certification body for several schemes include ISO9001, ISO14001, OHSAS18001 (now ISO45001), RSPO, MSPO and RBA Labor Ethics</p> <p>Training attended: He has completed ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, MSPO Awareness Training, Endorsed RSPO SCCS Lead Auditor Course, HCV & HCS Introductory Training, SMETA Requirements Training and the required RSPO P&C and SCCS refresher training.</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit: Policy and commitment, Social requirements, contract agreement, human rights, workers’ welfare, smallholder welfare, Stakeholder Consultation, Legal Requirements, land & Legal issue and RSPO supply chain requirements.</p>
<p>Muhammad Fadzli Masran (MFM)</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree in Forestry Science, University Putra Malaysia</p> <p>Work Experience: He has more than 10 years working experience in palm oil estate as Assistant Manager managing operations and sustainability implementation experience including workers’ welfare, workers’ occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. He involved in internal auditing on ISO9001 and ISO14001 standards.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course, Endorsed RSPO Lead Auditor Course, MSPO Lead Auditor Course, Endorsed RSPO Supply Chain Certification training course, MSPO Supply Chain Certification System (SCCS) Auditor training Course, CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course, HCV and GIS Training, SMETA Requirements Training and the required RSPO P&C and SCCS refresher training.</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit: Economic management plan, mill best practices, estate best practices, natural and biodiversity conservation, Waste management, GHG, HCV, and RSPO supply chain requirements.</p>
	<p>Peer Review</p>	<p>Nil</p>

Accompanying Persons:

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Name	Role
N/A	N/A

2.3 Assessment Plan

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

Date	Time	Subjects	NHA	MHZ	MFM
Sunday 13/11/2022	-	Audit Team Travel from Kuala Lumpur to Sandakan	√	√	√
Monday, 14/11/2022 Sakilan POM	08.30 – 09.00	Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan 	√	√	√
	09.00 – 12.30	Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.	√	√	√
	10.00 – 12.00	Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)			
	12.30 – 13.30	Lunch	√	√	√
	13.30 – 16.30	Lab, weighbridge, and palm product storage area. Document Review P1 – P7: SOPs, Supply chain for CPO mill, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation. RSPO SCC general requirements, internal audit, management review, sales and purchasing documents, mass balance accounting and other relevant documents and records.	√	√	√
Tuesday, 15/11/2022 Linbar Estate	08.30 – 12.30	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	12.30 – 13.30	Lunch	√	√	√

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Date	Time	Subjects	NHA	MHZ	MFM
	13.30 – 16.30	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	16.30 – 17.00	Interim Closing briefing.	√	√	√
Wednesday 16/11/2022 Linbar Estate 2	08.30 – 12.30	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	12.30 – 13.30	Lunch	√	√	√
	13.30 – 16.30	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	16.30 – 17.00	Interim Closing briefing.	√	√	√
Thursday 17/11/2022 Sakilan Estate	08.30 – 12.30	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	12.30 – 13.30	Lunch	√	√	√
	13.30 – 16.00	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	16.00 – 16.30	Audit Team Discussion and report preparation	√	√	√
	16.00 – 17.00	Closing Meeting	√	√	√
Friday 18/11/2022	-	Audit Team Travel back to Kuala Lumpur	√	√	√

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Major NC Close Out Audit Plan

Date	Time	Subjects	NHA
Friday 03/02/2023	-	Auditor Travelling	√
Saturday 04/02/2023	08.30 – 09.00	Opening Meeting: Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan	√
08.30 – 11.30 IOI Sakilan POM & Estates	09.00 – 11.00	<ul style="list-style-type: none"> • Verification on previous Major NC: <ol style="list-style-type: none"> 1. 2276438-202211-M1 2. 2276438-202211-M2 • Site observation, workers interview (individual and group session) if necessary • Document review – implemented evidence 	√
	11.00 – 11.30	Closing Meeting	√
	11.30 – 13.30	Auditor travelling	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Please refer to IOI Time Bound Plan with RSPO approval on 04.11.2022.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	RSPO Membership is under IOI Group, all the mill and estates will be certified in accordance IOI's RSPO Time Bound Plan. Please refer to IOI Time Bound Plan with RSPO approval on 04.11.2022.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	No new acquisition.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	IOI RSPO Time Bound Plan is approved by RSPO with valid justification from IOI	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes. For PT SNA all group except PT KPAM plan to certified in 2023 while PT KPAM plan to certified in 2024. Due to Pandemic and in the process of obtaining the complete HGU.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Please refer to IOI Time Bound Plan with RSPO approval on 04.11.2022 and the justification stated	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No. Please refer to IOI Time Bound Plan with RSPO approval on 04.11.2022.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Updates on the RSPO CP Complaints case tracking was referred to on issues related to this on IOI's uncertified units prior to and during the audit. Verified that incidences of HCV clearance that were reported at the IOI's uncertified unit at Kalimantan, Indonesia namely	Complied

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	<p>PT BSS since year 2010 is being resolved as per the RSPO NPP and RSPO CP Complaints processes. Another 1 unit namely PT KPAM at Kalimantan, had undergone the NPP Public Consultation and approved in April 2018 and HCSA Peer Review Assessment completed in May 2018. Currently, the plantation is under development and pending issuance of Local Government HGU. Reports on the NPP progress made to resolve the issues at the said units were checked and monitored till latest update made available on: https://askrspo.force.com/Complaint/s/case/50090000028Erz8AAC/detail</p> <p>As off this audit, there has been no other incidences of any replacement of primary forest at any other area under the IOI group</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>The concession in Indonesia PT. KPAM had undergone the NPP process prior to any new planting. RSPO has approved PT.KPAM NPP Summary Report and was published in RSPO website for public notification on 13 April 2018.</p> <p>The NPP public notification could be assessed through the link below: https://rspo.org/certification/new-planting-procedure/public-consultations/page/2?</p> <p>HCSA Peer Review Assessment completed on 14 May 2018. The HCSA Peer Review Report and Summary Report could be assessed through the link below: http://highcarbonstock.org/wp-content/uploads/2018/05/PRR-PT.-KPAM.pdf</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility as per the link below: https://askrspo.force.com/Complaint/s/case/50090000028ErzqAAC/detail</p> <p>This is further check in the website: https://www.rspo.org/certification/remediation-and-compensation/racp-tracker .</p> <p>Only 1 (one) management unit identified with potential liability and require concept note and remediation plan as reported in case tracker.</p> <p>Further information on the current progress is currently available in IOI Corporation Berhad's</p>	<p>Complied</p>
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>There were no labour dispute reported. IOI continued to monitor on the labour issue. JCC Meeting that involved by top management was conducted to ensure there is no labour issue in IOI business. Interview conducted with workers found there is no issue on Labour disputes. Website RSPO and IOI checked confirmed that there is no issue on Labour Disputes.</p>	<p>Complied</p>

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Any Legal non-compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	There was no legal non-compliance reported. IOI continued to comply with all applicable legal requirements. Compliance to each applicable law and regulation are monitored by the operating units. The certification units obtained and renewed licenses and permits as required by the law. Website RSPO and IOI checked confirmed that there is no issue on Legal non-compliance.	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Yes. Internal audit was carried out for IOI Pelita Plantation Sdn Bhd (Sejap and Tegai Estate) and SNA Group in November 2022. Positive assurance statement was made based on the audit results. Frequency on internal audit was conducted on yearly basis.	Complied
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Stakeholders are being engaged during stakeholders consultation which are being carried out during social impact assessment (SIA). Issues raised during the session are being recorded and actions/resolutions being handled by respective units.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

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

Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	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		
							Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC
Pamol Kluang	Malaysia	Pamol Kluang POM	Certified		2010	24/4/2022	No		
	Malaysia	Pamol Timur Estate	Certified		2010	24/4/2022	No		
	Malaysia	Pamol Barat Estate	Certified		2010	24/4/2022	No		
	Malaysia	Mamor Estate	Certified		2010	24/4/2022	No		
	Malaysia	Unijaya Estate	Certified		2010	24/4/2022	No		
	Malaysia	Kahang Estate	Certified		2010	24/4/2022	No		
	Malaysia	Swee Lam Estate	Certified		2010	24/4/2022	No		
Bukit Leelau	Malaysia	Bukit Leelau POM	Certified		2010	29/12/2021	No		
	Malaysia	Bukit Leelau Estate	Certified		2010	29/12/2021	No		
	Malaysia	Detas Estate	Certified		2010	29/12/2021	No		
	Malaysia	Merchong Estate	Certified		2010	29/12/2021	No		
	Malaysia	Mekassar Estate	Certified		2010	29/12/2021	No		
	Malaysia	Leepang A Estate	Certified		2010	29/12/2021	No		
	Malaysia	Laukin A Estate	Certified		2010	29/12/2021	No		
Gomali	Malaysia	Gomali POM	Certified		2010	24/8/2021	No		
	Malaysia	Gomali Estate	Certified		2010	24/8/2021	No		
	Malaysia	Paya Lang Estate	Certified		2010	24/8/2021	No		
	Malaysia	Tambang Estate	Certified		2010	24/8/2021	No		
	Malaysia	Sagil Estate	Certified		2010	24/8/2021	No		
	Malaysia	Regent Estate	Certified		2010	24/8/2021	No		

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	Malaysia	Bahau Estate	Certified		2010	24/8/2021	No		
	Malaysia	Kuala Jelai Estate	Certified		2010	24/8/2021	No		
	Malaysia	Bertam Estate	Certified		2010	24/8/2021	No		
	Malaysia	Jasin Lalang Estate	Certified		2010	24/8/2021	No		
Pukin	Malaysia	Pukin POM	Certified		2012	13/6/2022	No		
	Malaysia	Pukin Estate	Certified		2012	13/6/2022	No		
	Malaysia	Shahzan IOI 1 Estate	Certified		2012	13/6/2022	No		
	Malaysia	Shahzan IOI 2 Estate	Certified		2012	13/6/2022	No		
	Malaysia	Segamat Estate	Certified		2012	13/6/2022	No		
	Malaysia	Leepang A Estate	Certified		2012	13/6/2022	No		
	Malaysia	Bukit Serampang Estate	Certified		2012	13/6/2022	No		
Unico Group	Malaysia	Unico POM	Certified		2018	5/7/2021	No		
	Malaysia	Unico 6 Estates	Certified		2018	5/7/2021	No		
	Malaysia	Ladang Asas Estates	Certified		2018	5/7/2021	No		
Unico Desa	Malaysia	Unico Desa POM	Certified		2018	16/5/2022	No		
	Malaysia	Unico 1 Estate	Certified		2018	16/5/2022	No		
	Malaysia	Unico 2 Estate	Certified		2018	16/5/2022	No		
	Malaysia	Unico 3 Estate	Certified		2018	16/5/2022	No		
	Malaysia	Unico 4 Estate	Certified		2018	16/5/2022	No		
	Malaysia	Unico 5 Estate	Certified		2018	16/5/2022	No		
Morisem	Malaysia	Morisem POM	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 1 Estate	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 2 Estate	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 3 Estate	Certified		2013	18/12/2021	No		
	Malaysia	Morisem 4 Estate	Certified		2013	18/12/2021	No		
	Malaysia	Leepang 2 Estate	Certified		2013	18/12/2021	No		

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Syarimo	Malaysia	Syarimo POM	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 1 Estate	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 2 Estate	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 3 Estate	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 4 Estate	Certified		2013	20/3/2022	No		
	Malaysia	Syarimo 5 Estate	Certified		2013	20/3/2022	No		
Baturong	Malaysia	Baturong POM	Certified		2010	8/10/2021	No		
	Malaysia	Baturong 1 Estate	Certified		2010	8/10/2021	No		
	Malaysia	Baturong 2 Estate	Certified		2010	8/10/2021	No		
	Malaysia	Baturong 3 Estate	Certified		2010	8/10/2021	No		
	Malaysia	Cantawan Estate	Certified		2010	8/10/2021	No		
Leepang	Malaysia	Leepang POM	Certified		2013	16/12/2021	No		
	Malaysia	Morisem 5 Estate	Certified		2013	16/12/2021	No		
	Malaysia	Leepang 1 Estate	Certified		2013	16/12/2021	No		
	Malaysia	Leepang 5 Estate	Certified		2013	16/12/2021	No		
	Malaysia	Permodalan 1 Estate	Certified		2013	16/12/2021	No		
	Malaysia	Permodalan 2 Estate	Certified		2013	16/12/2021	No		
Mayvin	Malaysia	Mayvin POM	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 1 Estate	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 2 Estate	Certified		2010	22/12/2021	No		
	Malaysia	Tangkulap Estate	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 5 Estate	Certified		2010	22/12/2021	No		
	Malaysia	Mayvin 6 Estate	Certified		2010	22/12/2021	No		
Sakilan	Malaysia	Sakilan POM	Certified		2010	16/4/2022	No		
	Malaysia	Sakilan Estate	Certified		2010	16/4/2022	No		

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	Malaysia	Linbar 1 Estate	Certified		2010	16/4/2022	No		
	Malaysia	Linbar 2 Estate	Certified		2010	16/4/2022	No		
Pamol Sabah	Malaysia	Pamol Sabah POM	Certified		2016	30/11/2021	No		
	Malaysia	Ulu Estate	Certified		2016	30/11/2021	No		
	Malaysia	Bayok Estate	Certified		2016	30/11/2021	No		
	Malaysia	Rungus Estate	Certified		2016	30/11/2021	No		
	Malaysia	Tindakon Estate	Certified		2016	30/11/2021	No		
	Malaysia	Nangoh Estate	Certified		2016	30/11/2021	No		
	Malaysia	Meliau Estate	Certified		2016	30/11/2021	No		
	Malaysia	Sugut Estate	Certified		2016	30/11/2021	No		
Ladang Sabah	Malaysia	Ladang Sabah POM	Certified		2013	10/4/2022	No		
	Malaysia	Bimbingan 1 Estate	Certified		2013	10/4/2022	No		
	Malaysia	Bimbingan 2 Estate	Certified		2013	10/4/2022	No		
	Malaysia	Labuk Estate	Certified		2013	10/4/2022	No		
	Malaysia	Moynod Estate	Certified		2013	10/4/2022	No		
	Malaysia	Luangmanis Estate	Certified		2013	10/4/2022	No		
	Malaysia	Laukin Estate	Certified		2013	10/4/2022	No		
	Malaysia	Terusan Baru Estate	Certified		2013	10/4/2022	No		
	Malaysia	Sungai Sapi Estate	Certified		2013	10/4/2022	No		
SNA Group	Indonesia	PT. SKS POM	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	SKS 1 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	SKS 2 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU

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	Indonesia	SKS 3 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BNS 1 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BNS 2 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BNS 3 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BNS 4 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BSS 1 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BSS 2 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BSS 3 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	BSS 4 Estate	Not Certified	2021		Nov-21	Yes	2022	Due to Pandemic and in the process of obtaining the complete HGU
	Indonesia	KPAM 1 Estate	Not Certified	2023		Nov-21	Yes	2024	Due to Pandemic and resulted delay in the process of planting and expecting some delay in obtaining the complete HGU

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	Indonesia	KPAM 2 Estate	Not Certified	2023		Nov-21	Yes	2024	Due to Pandemic and resulted delay in the process of planting and expecting some delay in obtaining the complete HGU
	Indonesia	KPAM 3 Estate	Not Certified	2023		Nov-21	Yes	2024	Due to Pandemic and resulted delay in the process of planting and expecting some delay in obtaining the complete HGU
	Indonesia	KPAM 4 Estate	Not Certified	2023		Nov-21	Yes	2024	Due to Pandemic and resulted delay in the process of planting and expecting some delay in obtaining the complete HGU
IOI Pelita Plantation Sdn Bhd	Malaysia	Sejap Estate	Not Certified	TBC		Nov-21	No	TBC	Land dispute settlement in progress. Expected certification to be in 2025 while it can earlier / later depending of settlement completion. RSPO is aware and had approved the TBP obtained 04/11/2022.

3.3 Details of Nonconformities

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

During this Assessment there were 2 (two) Critical; 1 (one) Minor nonconformities and 0 (none) Opportunity For Improvement raised. The IOI Sakilan Palm Oil Mill Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2276438-202211-M1	Issued Date	17/11/2022
Due Date	16/02/2023	Closure Date	04/02/2023
Indicator & Category (Critical / Minor)	3.6.1 – Critical Non Conformity		
Statement of Nonconformity:	HIRARC Risk Control, NRA and CHRA Recommendation was not fully implemented		
Requirement Reference:	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	<p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. During site visit at Harvesting Area, Block 12 C, it was found that 1 tractor driver was not wearing earplug as their PPE. It was not in line with NRA Recommendation dated 25/09/2020, Section 8.0: Farm Tractor Driver: Good Practice to wear PHP during Work and To Put sticker or attach prominent warning sign indicates PHP must be worn when operate them. 2. During site visit at Genset House, it was observed that 1 Operator was wearing Casual Shoes Instead of Safety Shoes. It was not in line with HIRARC Genset House dated 04/10/2022, Existing Risk Control Working Inside Genset House: PPE (Safety helmet, safety shoes, earmuff/earplug, nitrile gloves, respirator). 3. During site visit at Water Treatment Plant, it was observed that operator was not wearing earplug as their PPE. It was not in line with NRA Recommendation dated 25/09/2020, Section 8.0: Water Treatment Operator: Good Practice to wear PHP during Work. <p>Sakilan Estate</p> <ol style="list-style-type: none"> 1. During site visit at Workshop, it was found 3 bottles of lubricant were stored in the container without any labelled. It was not in line with CHRA Recommended control measures Section 6.2 The Proposed action to be taken and recommendation control measures is to comply With USECHH Regulation 2000 and "Labelling and Relabelling (USECHH 2000, Regulation 20 & 21), (3) If the chemicals are transferred to a smaller container, relabelling is required with the chemical name or trade name as written on the original label. 6.2.3 Labelling at chemical containers 		
Corrections:	Linbar 1 Estate		

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	<ol style="list-style-type: none"> 1. To provide reminder letter from the management to all field staff to remind them to conduct daily inspection on PPE usage. 2. To provide reminder letter to all workers to wear proper PPE during work operation. 3. Staff to also check the condition of the PPE not only focus on availability during daily PPE Inspection. Any PPE in bad condition will be recorded by staff and pass to store keeper for replacement. 4. To replace the PPE for the driver. 5. To provide extra shoes in the PPE box that can be worn whenever needed. 6. To provide extra earmuff in the PPE box at water treatment plant. <p>Sakilan Estate</p> <p>Container used to store chemical/lubricant is to be relabelled as per the original label.</p>
Root Cause Analysis:	<p>As per objective evidence of the non-conformities raised, it has been identified that the root cause of the issues is related to effectiveness of the training to PIC conducting the inspection and the frequency. Effectiveness of PPE monitoring is on the cause that lead to the issues.</p> <p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. The driver brought his earplug however it is not in a good condition thus he reluctant to show it to the auditor. Daily PPE inspection is conducted daily however it only used to check the availability of the PPE and not cover the condition itself. In addition, the staff in charge also fail to conduct a detailed routine workplace inspection. 2. The genset operator was aware to wear PPE however, he was not wearing the safety shoes due to his safety shoes still wet after being cleaned earlier on that day. Subsequently, the decision of wearing casual shoes was not made aware to the management for temporarily replacement. , and only 1 PPE had been given to workers without backup PPE. In addition, the staff in charge also fail to conduct a detailed routine workplace inspection. 3. The PPEs have been issued out by the management to the workers. However, the actual operator was on leave and replaced temporarily by another worker who was not aware with the earplug usage. <p>Sakilan Estate</p> <p>Workers were not made aware by the management that relabelling as per the original label is required should there be any liquid chemicals transferred to a smaller container from the original packaging.</p>
Corrective Actions:	<p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. To conduct refresher training on the SOP Workplace inspection to PIC/Field Staff with training evaluation. 2. Staff to conduct workplace inspection on daily, weekly and monthly basis 3. Reminder memorandum from management to display in notice board/office. 4. Evidence record of checking PPE where in bad condition to keep in PPE replacement file. 5. Induction training to be conducted to new worker before they undertake new assignment/task. <p>Sakilan Estate</p>

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	Workshop’s workers to be given training on USECHH Regulations on the requirement of relabelling of non-original containers with training evaluation.
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Training on the SOP Workplace inspection to PIC/Field Staff dated 05/01/2023. 6 field supervisors was joined the training. Training evaluation has been documented 2. Daily workplace inspection on daily and monthly basis. Refer Daily Report, Weekly and Monthly Report for November 2022, December 2022 and January 2023 3. Reminder memorandum from management has been display in notice board/office. Refer Memo “Pematuhan Pemakaian PPE kelengkapan Perlindungan Diri” dated 03/01/2023. Verified evidence of Memo has been placed at Linbar 1 Estate Notice Board. 4. Evidence record of checking PPE was available. Refer document “Senarai Semak Alat Perlindungan Diri” dated January 2023. Interview with workers found they has been given appropriate PPE based on task or job. 5. Induction training to new worker before they undertake new assignment/task has been conducted. Refer training SOP Water Treatment Plant & NRA dated 05/12/2022 and 16/11/2022. Training evaluation has been documented. Interview with workers found their awareness was good. 6. Training on the requirement of USECHH Regulations has been conducted on 09/12/2022. Refer Training evaluation record. Interview with workshop workers found they have good awareness on USECHH Regulation. 7. Site visit at estate found all correction and corrective action has been implemented. <p>Based on the above evidence, the major Non-Conformity is closed effectively on 04/02/2023. Continuous implementation will be further verified in the next assessment.</p>

Non-conformity			
NCR Ref #	2276438-202211-M2	Issued Date	17/11/2022
Due Date	16/02/2023	Closure Date	04/02/2023
Indicator & Category (Critical / Minor)	6.2.2 – Critical Non Conformity		
Statement of Nonconformity:	Employment contracts (main contract and extension) was not in compliance with national requirements.		
Requirement Reference:	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.		

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Objective Evidence:	Employment contract/extension offered was not in line with work permit/ VISA/ PLKS for the following workers:		
	Worker information	Work permit/VISA/PLKS	Estate/Mill
	Employee no.: 796, date joined: 1/2/18	Validity period until 29/3/23 (1 year), contract period 5 years until 2023	Sakilan POM
	Employee no.: ISRP/IOI/0208/5649, date joined: 1/2/08	Validity period until 23/2/23 (1 year), contract period 2 years effective from 1/5/2022	Linbar II Estate
Employee no.: ISRP/IOI/0319/5737, date joined: 11/3/19	Validity period until 23/4/23 (1 year), contract period 2 years effective from 1/5/2022	Linbar II Estate	
Corrections:	<ol style="list-style-type: none"> Operating unit to renew the contract agreement using the latest version of contract agreement which will include the revised validity period in line with the national requirement. Operating unit to brief workers on the changes of contract agreement. 		
Root Cause Analysis:	<p>The latest version of workers' contract agreement has complied with the national requirement initially valid for 2 years with option to renew annually afterwards. However, for existing workers who still use the old contract agreement, operating unit will only change their contract after the 5 years validity ended as operating unit are not aware on the requirement and reluctant to change without clear instruction. Besides, any changes of the contract agreement need to be vetted by the authority (JTK).</p>		
Corrective Actions:	<ol style="list-style-type: none"> Human Resource Department to circulate memo with regards to contract agreement and its subsequent renewal processes in line with national requirements i.e., validity period of Work Permit/VISA/PLKS. And give training to person in-charge including Assistant Manager and Manager on the memo circular for their understanding before revision on the worker contract. To held an engagement with the relevant authority (embassies, JTK) to discuss on contract agreement renewal. Training/refreshment training on the contract agreement to person in-charge programme a year to monitor the understanding, including the new person-in-charge. To check all workers contract agreement and to renew based on the validity period as well as giving the copy to the workers. To conduct training or briefing for contract agreement from time to time with workers. 		
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> Refer flowchart from Human Resource Department dated 01/12/2022. Engagement with the relevant authority has been conducted. Refer Engagement with Labour Department dated 17/12/2022. Engagement with Indonesian Embassy dated 14&15/11/2022 and 19/12/2022. Engagement with Philippines Embassy dated 01/02/2023. 		

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	<p>3. Final vetting of contract agreement by IOI Legal Department dated 02/02/2023.</p> <p>4. Issuance of memorandum for adoption has been conducted on 03/02/2023.</p> <p>5. Training/refreshment training on the contract agreement to person in-charge programme a year to monitor the understanding, including the new person-in-charge has been conducted. Refer Training dated 03/02/2023.</p> <p>6. Contract agreement has been monitored by the respective units. Refer Sample of Amended contract for 2 sample workers (C382XXXX and C655XXXX) has been updated by the units</p> <p>7. Training has been conducted. Refer "Taklimat Berkenaan Perubahan Isi Dalam Kontrak Pekerjaan" dated 02/12/2022.</p> <p>8. Based on interview with sample workers found they have been aware and understand on the amendment of the contract agreement.</p> <p>Based on the above evidence, the major Non-Conformity is closed effectively on 04/02/2023. Continuous implementation will be further verified in the next assessment.</p>
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Non-conformity			
NCR Ref #	2276438-202211-N1	Issued Date	17/11/2022
Due Date	Next Assessment (ASA2_4)	Closure Date	Next Assessment (ASA2_4)
Indicator & Category (Critical / Minor)	2.1.2 – Minor Non Conformity		
Statement of Nonconformity:	Monitoring on compliance related Genset (Electricity Regulation) and Employment Compliance (Contractor) was not effectively implemented.		
Requirement Reference:	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.		
Objective Evidence:	<p>Linbar 2 Estate</p> <p>To comply with regulations, Under Electricity Supply Act 1990 [Act 447], Electricity Regulations 1994, Regulation 67. Competent person and frequency of visit and inspection, the operating units has appointed visiting engineer to monitor and inspect the genset.</p> <p>However, during document review on Genset Inspection in Linbar 2 Estate, it was noted that the visiting engineer inspection was on quarterly basis. Reviewed the visiting records in Genset Inspection Record book dated 17/03/2022, 23/06/2022 and 22/09/2022.</p> <p>The SPO Department has conducted monitoring on legal compliance documented in SPO Documentation checklist. Reviewed the monitoring records dated 03/08/2022 found that the compliance status for Electricity Supply Act 1990 [Act 447], Electricity Regulations 1994 were complied.</p> <p>Linbar 2 Estate</p> <p>Syarikat Pengangkutan Kurnia Maju employee's payslip checked:</p>		

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	<ul style="list-style-type: none"> i. SOCSO contribution was not in accordance with monthly contribution rate (third schedule for EPF) and rate of contribution (Act 4). EPF contribution based on RM1500 (minimum wage) with total contribution of RM328 and not proportionate with September 2022 salary (RM2,454.75). For SOCSO contribution, total of RM 11.75 (for RM 1400- 1500 salary scale) was made and verified via Jadual Caruman 8A for September 2022. ii. No EIS (Employee Insurance Scheme) contribution made in the payslip. iii. No evidence of employment contract between Syarikat Pengangkutan Kurnia Maju and the employee available for verification.
Corrections:	<p>To hold a meeting and discuss a clear term and condition as per law requirement and company standard with the visiting electrical engineer.</p> <p>The arrear of SOCSO and EIS contribution to be paid / repay in accordance to the gross wage following the respective act applicable. In addition, the evidence of the contractor’s employee agreement is to be made available.</p>
Root Cause Analysis:	<p>It has been identified based on the objective evidence that there is no clear guideline/procedure stating the frequency of the genset visit by the competent. Monitoring was made only based on the availability of the document ie permit & visit record. Since there was no agreement made between company and the consultant with clear terms and condition as per law requirement, the monitoring was not conducted thoroughly.</p> <p>There is no mechanism of the management to monitor compliance for legal requirement for contractors` workers. There is no PIC has been appointed to monitor contractors. Request of the document had been communicated to the contractor every month. However, contractor only provide the summary of the document to estate management without the copy of document itself (payslip). Most of related documents acquired during a day before audit which lead to the management did not have adequate time to check and verify the compliances towards legal requirement .</p>
Corrective Actions:	<ol style="list-style-type: none"> 1. SPO Documentation checklist to be revised to include the visit frequency to the genset to ensure full compliances. Memo will be issued to any noncompliance observed for the estate information. 2. To ensure all license and permit being monitored according to the law and requirement. 3. Clerk in charge to collect the document required from the contractor. Assistant Manager will then cross check all the document to ensure the document is accurate and as per the law and requirement. SPO Department will further verify the data during their monitoring visit. 4. Estate to provide memo of notification to the contractor for any non-compliances. Similarly, SPO Department will issue out a memo of notification to the estate if they failed to provide evidence of contractor monitoring. 5. SPO to conduct training to staff & assistant manager on the contractor compliances monitoring from time to time.
Assessment Conclusion:	<p>The CAP submitted found adequate to address the non-conformity. The effectiveness of CAP implementation will be assessed during next assessment.</p>

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Opportunity for Improvements	
OFI #	Description
OFI 1	N/A

Positive Findings	
PF #	Description
PF 1	Good arrangement for audit visit and high commitment by Sustainability Department and units person in charge.
PF 2	Good positive relationship maintained and highlighted by internal and external stakeholders

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2130106-202111-M1	Date Issued	18/11/2021
Due Date	15/2/2022	Date of nonconformity Closure	9/2/2022
Clause & Category (Critical / Minor)	3.4.3 (Critical)		
Statement of Nonconformity:	Sakilan Estate’s SIA and Management Action Plans and Continuous Improvements Plan prepared on 10 Nov 2021 had not been reviewed and updated in a participatory way.		
Requirement Reference:	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		
Objective Evidence:	<p>In preparation for the Sakilan Estate JCC meeting of 30 June 2021, a worker had written of his observations on the Borang Cadangan Agenda as follows:</p> <ul style="list-style-type: none"> • He had often seen parent(s) bringing children to the field. • The worker also requested that management took stern action. <p>1) None of the issue raised by the worker was recorded in any of the minutes of the JCC meetings of 30 June 2021, 28 October 2021, and 4 November 2021.</p> <p>2) This issue was also not adequately identified in Sakilan Estate’s SIA and Management Action Plans and Continuous Improvements Plan prepared on 10 November 2021.</p> <p>Therefore, Sakilan Estate could not demonstrate that it has kept the worker informed of the progress and outcome of the grievance he had raised.</p>		
Corrections:	<ol style="list-style-type: none"> 1. Reminder letter for the minute taker of the minute meeting for taking irresponsible action to exclude the discussed issue during meeting. 2. To conduct meeting with the ECC and JCC representative to discuss on the child labour issue and prevention. 3. Revision of the JCC meeting to include the child labour issues discussed during meeting and after informative collection form was found. 		

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	<p>4. SPO department to conduct verification on the issue raised during the JCC meeting and to revise the SIA partially to include the assessment of child labour in Sakilan Estate.</p>
<p>Root Cause Analysis:</p>	<p>According to the interview inputs with the Estate Manager, the issue was being discussed during the meeting and action plan was provided. However, the issue was unintentionally excluded from the minutes by the minute taker and the management was unaware of such act. This exclusion was due to the unavailability of informative collection form with child labour statement during the establishment of the minutes record which usually the minute taker will use to refer to establish the written minutes. The informative collection form was only found after the documentation housekeeping conducted and the form was being attached without any due checking in the minutes. Due to this incident, the subsequent correspondence related to this issue is absent in the meeting record and further not captured in the reviewed SIA accordingly</p>
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1. The ECC Chairman together with the Social Liaison Officer to check and review all meeting minutes prior being verified and finalized by the estate manager to ensure all issue as discussed during meeting has been recorded accordingly. 2. SPO and Estate Management shall conduct the SIA revision to ensure all issue are correctly represent the site situation. 3. To brief on the flow of meeting ethics to ECC and JCC committee to ensure the process and correspondence is in accordance. 4. To conduct periodic spot inspection to workplace and house census against the list of registered school students to ensure there were no child labour in the workplace vicinity.
<p>Assessment Conclusion:</p>	<p>Major NC close out verification:</p> <ol style="list-style-type: none"> i. Reminder letter for the minute taker was verified. Letter dated 21/1/22 to the JCC secretary is referred to. ii. Latest ECC and JCC meeting was carried out on 20/12/21 and 30/1/2022 were verified. iii. SPO department verification was done on 3/2/2022. Refer to report, IOI/SR/SPO/2022/G-04/IR-001. SIA management plan revision dated 3/2/2022 (appendices 16.0) was verified. Issue related child labour and safety incorporated in the register related impacts and management plan were updated in the said document. iv. Review process of meeting minutes by ECC chairman and social liaison officer was done on 20/12/2022. Evidence of review was sighted in the minute of meeting. v. SIA management plan review process was done during management review meeting. Special meeting dated 31/1/22 was carried out for the SIA management plan review. vi. Briefing on the flow of meeting ethics to ECC and JCC committee was carried out on 30/1/2022. Guideline on implementation of ECC and JCC, doc. ref.: IOI/G/SE/016 rev: 0 dated 14/9/21 was further briefed to all ECC and JCC representative. vii. Periodic review was done by SPO and management team to ensure child safety and no child labour in place. House census was done based the latest report dated 4/1/22. Humana census (H067) for January 2022 was sighted with the total 48 student headcount. Workplace inspection was done on

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	<p>(daily/monthly) basis and recorded using staff logbook and checklist. Based on latest records, there was no child observed at field area.</p> <p>viii. A meeting session with ECC committee was done on 4/2/2022. Based on the interview, they have mentioned that no child labour and child safety issue occurred in the estate. All issues related to worker's welfare have been discussed and recorded in the meeting minute. They also able to explain on the meeting flow for ECC and JCC meeting. In conclusion, improvement was seen on the engagement process and no unresolved issue so far based on the interview.</p> <p>The major NC was closed effectively with sufficient evidence of implementation on 9/2/2022. Continuous implementation will be further verified in the next surveillance assessment.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on interview with the JCC committee and review of grievance records confirmed that they were kept informed on the progress and completion any complaint raised. Follow up action from JCC meetings were recorded all pending issues (if any) from previous meeting discussed and presented. Inputs from JCC were also updated in site specific social management plan for further monitoring and action. No recurrence of issue occurred, thus the previous major NC is remained closed.</p>

Non-conformity			
NCR Ref #	2130106-202111-N1	Date Issued	18/11/2021
Due Date	ASA 2_3	Date of nonconformity Closure	17/11/2022
Clause & Category (Critical / Minor)	4.2.3 (Minor)		
Statement of Nonconformity:	A worker who raised a grievance at the ECC level has not been kept informed of the progress of the grievance he had raised		
Requirement Reference:	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.		
Objective Evidence:	<p>Sometime in June 2021, a worker had documented his observation about other worker(s) bringing in children to the field despite prohibitions from the management. He raised this grievance in the <i>Borang Cadangan Agenda</i> of the ECC meeting at Sakilan Estate.</p> <p>Subsequent JCC meeting were held on 30 June 2021, 28 October 2021, and 4 November 2021. It was found during the audit that:</p> <ul style="list-style-type: none"> a) None of the minutes of the JCC meetings recorded this grievance. b) There was no record that this grievance was discussed in any of the subsequent JCC meetings. c) There was no record that the worker who raised the grievance had been kept informed of the progress of the grievance he had raised. 		
Corrections:	1. Revision of the JCC meeting to include the discussed child labour issued.		

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	2. Reassess the issue and include the management action plan during the next JCC meeting should the issue has yet settled.
Root Cause Analysis:	The grievance raised by the worker had been accidentally excluded from the meeting minutes record. The worker himself did not raised the issue back in the subsequent JCC meeting as he had been informed on due action made by the management during the meeting he raised the issue.
Corrective Actions:	<ol style="list-style-type: none"> 1. The ECC Chairman together with the Social Liaison Officer will constantly conduct the check and review on all the meeting minutes prior being verified and finalized by the estate manager in order to ensure all issue as discussed during meeting has been recorded accordingly. 2. The finalized management action plan on issues discussed during JCC meeting shall be socialized to workers via communication channel available at estate (eg. Muster briefing, notification board, Whatsapp etc but not limited to).
Assessment Conclusion:	Based on interview with the JCC committee and review of grievance records confirmed that they were kept informed on the progress and completion any complaint raised. Follow up action from JCC meetings were recorded all pending issues (if any) from previous meeting discussed and presented. Verification of green books and house repair request has shown no overdue complaint and has been closed in timely manner. Thus the minor NC is closed effectively.
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Opportunity for Improvement	
OFI#	Description
OFI 1	OFI Statement: N/A Verification / Follow-up actions: N/A

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1853946-201911-M1	Major (Critical)	4.1.1	22/11/2019	Closed on 19/02/2020
1853946-201911-M2	Major (Critical)	5.4 (E4.1)	22/11/2019	Closed on 19/02/2020
1853946-201911-N1	Minor	4.2.3	22/11/2019	Closed on 17/11/2020
2037587-202103-N1	Minor	7.11.3	22/03/2021	Closed on 18/11/2021
2130106-202111-M1	Major (Critical)	3.4.3	18/11/2021	Closed on 09/02/2022
2130106-202111-N1	Minor	4.2.3	18/11/2021	Closed on 17/11/2022
2276438-202211-M1	Major (Critical)	3.6.1	17/11/2022	Closed on 04/02/2023

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2276438-202211-M2	Major (Critical)	6.2.2	17/11/2022	Closed on 04/02/2023
2276438-202211-N1	Minor	2.1.2	17/11/2022	Open

3.4 Stakeholders and previous land owner / user consultation

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

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Internal	WEC (Women Empowerment Committee), JCC (Joint Consultative Committee)	Face to face
Contractor	Jen Siong Transport, RMT, Zana Enterprise, Mega Trading 2	Face to face
External (neighbouring estate)	KTS Plantation	Face to face
External (sundry shop)	Kurnia Maju, Best Trading, Y.H Trading, KKME Engineering	Face to face
Internal	Mill operators, estate workers	Face to face
External	HUMANA, CLC	Face to face
Government Department	School – SK Sakilan Desa,	Face to face

Stakeholders comment	
1	<p>Feedbacks: Worker’s Representative/Gender Committee – JCC & WEC</p> <p>Worker’s representative from local and foreign workers were interviewed. Based on interview session, they were aware of the policies and procedures which has been communicated to them. No restriction of movement imposed, and management respected any formation of association in the company. Salary payment has been revised and in accordance with Minimum Wages Order 2022. No reported case of sexual or any form of harassment to women employee. All workers interviewed satisfied with accommodation provided by the company.</p>

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	<p>Audit Team verification and response: Management team continue to support and assist from time to time wherever needed.</p>
2	<p>Feedbacks: Contractors Contractors and suppliers informed that there has been no issue with all the units under Sakilan group. They also confirmed that there is good business relationship and open communication. They are invited for stakeholder meetings, are aware of the Company’s policies, legal and RSPO requirements that they have to comply with including IOI’s anti bribery policy. Payments are all received within the agreed timeframe stated in invoices and contracts signed.</p> <p>Audit Team verification and response: Verification was done by sampling contracts, stakeholder meeting minutes and related payment records. No further issue.</p>
3	<p>Feedbacks: Schools/HUMANA/CLC Good relationship, collaboration and support with all units within Sakilan group. SK Sakilan Desa informed that any request made to Sakilan Estate will be entertained within estate capacity. Assistance in the form of man power and monetary/donation given to the schools.</p> <p>Audit Team verification and response: Recorded in the request book/file evidence of CSR and contribution given to the schools.</p>
4	<p>Feedbacks: Sundry shops owner Most of those interviewed had no issues with management and estate workers. They have obtained license to sell and store control item i.e LPG, rice etc from authority. Price of goods display for both loose item and packed product. Management monitor price on monthly basis to ensure price is affordable to workers.</p> <p>Audit Team verification and response: No further issue.</p>
5	<p>Feedbacks: KTS Plantation KTS Plantation and Linbar 1 estate share the same boundary along planted forest under KTS Plantation. Engagement process was done as to communicate on fire mitigation and response plan via stakeholder meeting. Further communication can be done in order to activate emergency response plan (ERP) in the event of fire outbreak occurred in the estate/forest.</p> <p>Audit Team verification and response: Management will further communicate during the next engagement with the KTS Plantation team.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
N/A	N/A	N/A	N/A	N/A	N/A
Not applicable. IOI Sakilan legal area (country lease or freehold) were acquired directly from Sabah State government. All estates under IOI Sakilan POM certification units had underwent 2 nd cycle of replanting.					

Previous land owner / user comment

	<p>Feedbacks: Not applicable. IOI Sakilan legal area (country lease or freehold) were acquired directly from Sabah State government. All estates under IOI Sakilan POM certification units had underwent 2nd cycle of replanting.</p>
	<p>Audit Team verification and response: No further verification required.</p>

3.5 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

Formal Signing-off of Assessment Conclusion and Recommendation

<p>The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that IOI Sakilan POM and Supply Bases Certification Units has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that IOI Sakilan POM and Supply Bases Certification Unit is remain certified.</p>	
Report prepared by	Acceptance of Assessment Conclusion
<p>Name: NOR HALIS ABU ZAR</p>	<p>Name: R. KUMARESH SR. PLANTATION CONTROLLER SANDAKAN REGION</p>
<p>Company Name: BSI SERVICES MALAYSIA SDN BHD</p>	<p>Company Name: IOI CORPORATION BERHAD</p>
<p>Title: CLIENT MANAGER</p>	<p>Title: SENIOR PLANTATION CONTROLLER</p>
<p>Signature:</p> 	<p>Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i></p> 
<p>Date: 04/02/2023</p>	<p>Date: 06/02/2023</p>

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance
Principle 1: Behave ethically and transparently		
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1	<p>(C) Documents that are specified in the RSPO P&C are made available to the public.</p> <p>- Critical (Major) compliance -</p> <p>The documents that are available for public viewing include the following:</p> <ul style="list-style-type: none"> • RSPO, MSPO and ISCC principles • Grievance procedure on land matters • Complaints book • Replanting program • Employment opportunities • Sustainable Palm Oil Policy • Zero Burning Policy • Environmental Impact Assessment, Management Action Plan • Social Impact Assessment, Management Action Plan • Continuous Improvement Plan • Negotiation procedure for land issues • Whistleblowing policy • Stakeholder complaint procedure • Land use compensation procedure • Stakeholder request procedure • Details of complaints and grievances • Negotiation procedures <p>Additional information is also available via the Company website https://ioigroup.com</p>	Complied

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1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	All the company policies are available in dual language, i.e., Bahasa Malaysia and English. Information requested by internal and external stakeholders prepared mostly in Bahasa Malaysia. Refer to Indicator 1.1.3 below.	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	Based on recorded information in the log book, records of requests and responses are duly maintained and verified during the surveillance audit. Review of request and response checked: Internal request (workers), Linbar 2 Estate: Extension period for electricity supply (generator set) for special occasion. Action: Approved by management to extend the electricity from 9 am – 4 pm and 6 pm – 6 am. Internal request (workers), Sakilan Estate: Input requested via JCC meeting to reduce daily target (5 ha/day for sprayer) Action: All daily target set is based on motion study/capability study. Review will be done based on consensus. As for the current target, most of the work assigned able to be completed. No record of requests for information recorded so far recorded in the log book by stakeholders.	Complied
1.1.4	(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative. - Critical (Major) compliance -	IOI Corporation Berhad has developed Stakeholder Request Procedure for Corporate Level and Estate Level and Grievance Procedure (Staff Grievances Standard of Procedure). The flow chart has detailed out the process of request by the stakeholders. Stakeholders can access to www.ioigroup.com , call IOI Group General Line or write formal letter to Head Office of IOI if they have any requests or complaints. The stakeholders need to be informed of outcome within 5 working days. The relevant procedures for consultation and communication are documented; a. Stakeholder Request Procedure Flowchart (SOP 6.11; Rev 1B; dated 28/12/2020)	Complied

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		<p>b. Stakeholder Complaint Procedure Flowchart (SOP 6.11; Rev 1A; dated 17/01/2017)</p> <p>c. Negotiation Procedure (SOP 6.11; Rev 1A; dated 17/01/2017).</p> <p>These procedures were disclosed and made available to stakeholders as evidenced by the handout materials emailed to the relevant stakeholders during face-to-face stakeholder meeting on 14/10/22. This document is also displayed at the main notice boards throughout Sakilan POM and Estate premises. The implementation of this procedures can be verified from minutes of meetings, consultations and communications held with internal and external stakeholders.</p>	
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>Same content and details as previous year audit are sighted. Each unit within Sakilan POM and its supply base has its own list of stakeholders. The stakeholders comprise relevant government agencies such as the Labour Department, Immigration Department, Department of Environment, Department of Safety and Health, Philippines Embassy and Indonesian Consulates/High Commission. Also included are neighbouring estates and smallholders, neighbouring villages, schools, canteen/shop operators, suppliers, contractors, etc. Contact details for each stakeholder and their nominated representatives are also available in the latest stakeholder list for 2022.</p>	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>A Policy known as 'Code of Business Conduct & Ethics' June 2020 is available which was sighted and verified during the audit. Among others, this Policy calls for:</p> <ul style="list-style-type: none"> • Dealing fairly with customers, suppliers, contractors, competitors and other employees; • Avoid situations of conflict of interests between personal interest and interests of the Company; 	Complied

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		<ul style="list-style-type: none"> • Not to be influenced by receiving favours, and not to influence by giving favours; • Not to accept any kinds of bribes or kickbacks or other unlawful or unethical benefits. <p>This Policy is available on the IOI Plantation website (www.ioigroup.com) and shared with external stakeholders. Socialisation of the Policy was done via posters publicly displayed within the Sakilan POM and its supply base, as well as via emails sent to stakeholders in lieu of holding an annual stakeholder meeting.</p> <p>Briefings on the Policy were given to workers as follows:</p> <ul style="list-style-type: none"> i) Sakilan POM: 6/10/22 ii) Linbar 1 Estate: 31/10/2022 iii) Linbar 2 Estate: 20/10/2022 iv) Sakilan Estate: 4/1/2022 	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>Mechanism for ensuring compliance is described in the "Mechanism of Tracking Law Changes", dated 27/07/2018. The sustainability team is responsible to monitor implementation/updating of information through routine monitoring and internal audit. The internal audit was conducted following the SOP on Sustainability (1.7 Internal Audit, Rev 1A, dated 03/05/2018). Procedure of controlling the disclosure of confidential information (for third party) estate dated 2011 been established to ensure the compliance and the implementation of the policy and overall ethical business practice. Among the system in place include annual internal audits by SPO team.</p>	Complied
<p>Principle 2: Operate legally and respect rights</p>			
<p>Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.</p>			

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<p>2.1.1</p>	<p>(C) The Unit of Certification complies with legal requirements - Critical (Major) compliance -</p>	<p>IOI Plantations has established a register of all applicable legal and other requirement documented in the List of Laws, Covenants & Standards Applicable to Sabah Estate and Mill Operations.</p> <p>The operating units continued to comply with the legal requirements. Compliance to each applicable law and regulation is monitored by the SPO Department in Sandakan Regional Office and the Sustainability and Safety Coordinator in the Operating units. The operating units had obtained and renewed license and permits as required by the law. Among others the licenses/permit viewed were:</p> <p>Sakilan POM</p> <ol style="list-style-type: none"> 1. DOE license no. 03460 with Compliance Schedule no. ASSH(B)31/152/000/091 valid till 30/06/2023 2. DOE Contradiction License for Environmental Quality Act 1974, Environmental Quality Regulation (Clean Air) 2014 no. 005300 with compliance Schedule no. JPLP/PBU/12/005300 valid till 31/12/2022 3. MPOB license no. 500293404000 valid till 30/11/2023 4. Permit for Scheduled Controlled Goods, 3. Diesel Purchase and Storage permit no. PPDNKK.SDK.02/2002(SK) valid till 28/06/2024 5. License to Employ Non-Resident Workers no. JTK.H.SDK.600-4/1/1/10401/003866 valid till 11/01/2023 6. License for private Installation no. 2022/01046 valid till 14/05/2023 7. Trading license no. LD/2022/2144 valid till 31/12/2022 8. Fire certificate no. JBPM: SB/7/38/2022 valid till 24/03/2022 9. Weighbridge Calibration certificate no. B417533761 dated 15/06/2022 valid for 1 year 	<p>Complied</p>
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		<p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. MPOB license no. 502435102000 valid till 31/08/2023 2. License for private Installation no. 2022/02067 valid till 07/07/2023 3. Permit for Scheduled Controlled Goods, 3. Diesel Purchase and Storage permit no. PPDNKK.SDK.04/2002 (SK) valid till 28/06/2024 4. License to Employ Non-Resident Workers no. JTK.H.SDK.600-4/1/1/01261/0281 valid till 26/07/2023 5. Air Compressor Certificate of Fitness no. PMT-SB/22 48410, valid till 11/04/2023 <p>Linbar 2 Estate</p> <ol style="list-style-type: none"> 1. MPOB license no. 502435102000 valid till 31/08/2023 2. License for private Installation no. 2022/03443 valid till 16/11/2023 3. Permit for Scheduled Controlled Goods, 3. Diesel Purchase and Storage permit no. PPDNKK.SDK.03/2002 (SK) valid till 13/06/2024 4. License to Employ Non-Resident Workers no. JTK.H.KBN.600-4/1/1/01261/0282 valid till 26/07/2023 5. Air Compressor Certificate of Fitness no. PMT-SB/22 52182, valid till 24/08/2023 6. Trading license no. KBTG/2022/1133 valid till 31/12/2022 <p>Sakilan Estate</p> <ol style="list-style-type: none"> 1. MPOB license no. 503335002000 valid till 31/07/2023 2. MPOB license for nursery no. 618962011000 valid till 30/11/2022 	
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		<ol style="list-style-type: none"> 3. License for private Installation no. 2022/01711 valid till 12/06/2023 4. Permit for Scheduled Controlled Goods, 3. Diesel Purchase and Storage permit no. PPDNKK.SDK.43/2007 (SK) valid till 24/11/2024 5. License to Employ Non-Resident Workers no. JTK.H.SDK.600-4/1/1/01261/003858 valid till 26/07/2023 6. Air Compressor Certificate of Fitness no. PMT-SB/22 52886 and PMT-SB/22 52885, valid till 19/09/2023 7. EHA Annual Practitioner Certificate no. 34018/2022, valid till 31/12/2022 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.</p> <p>- Minor compliance -</p>	<p>IOI Plantations has established Mechanism of Tracking Law Changes. Any changes to the applicable law and regulation is monitored by the SPO Department in Sandakan Regional Office. The SPO Department will notify the operating units on the changes. The Sustainability and Safety Coordinators at each operating units will update the changes. The operating units continued to comply with the legal requirements. Compliance to each applicable law and regulation is monitored by the SPO Department in Sandakan Regional Office and the Sustainability and Safety Coordinator in the Operating units.</p> <p>To comply with regulations, Under Electricity Supply Act 1990 [Act 447], Electricity Regulations 1994, Regulation 67. Competent person and frequency of visit and inspection, the operating units has appointed visiting engineer to monitor and inspect the genset.</p> <p>Under Electricity Supply Act 1990 [Act 447], Electricity Regulations 1994, Regulation 67. Competent person and frequency of visit and inspection stated as follows:</p>	Non-compliance

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		<p>(2) The number of visits for the purpose of inspection by the competent person referred to in sub regulation (1) shall be as follows:</p> <p>(a) for an installation not exceeding 600 volts and receiving electricity via a switchgear rated at or above 100 amperes, the minimum number of visits for the purposes of inspection per month shall be one visit;</p> <p>However, during document review on Genset Inspection in Linbar 2 Estate, it was noted that the visiting engineer inspection was on quarterly basis. Reviewed the visiting records in Genset Inspection Record book dated 17/03/2022, 23/06/2022 and 22/09/2022.</p> <p>The SPO Department has conducted monitoring on legal compliance documented in SPO Documentation checklist. Reviewed the monitoring records dated 03/08/2022 found that the compliance status for Electricity Supply Act 1990 [Act 447], Electricity Regulations 1994 were complied.</p> <p>Syarikat Pengangkutan Kurnia Maju employee’s payslip checked:</p> <ol style="list-style-type: none"> 1. SOCSO contribution was not in accordance with monthly contribution rate (third schedule for EPF) and rate of contribution (Act 4). EPF contribution based on RM1500 (minimum wage) with total contribution of RM328 and not proportionate with September 2022 salary (RM2,454.75). For SOCSO contribution, total of RM 11.75 (for RM 1400- 1500 salary scale) was made and verified via Jadual Caruman 8A for September 2022. 2. No EIS (Employee Insurance Scheme) contribution made in the payslip. 3. No evidence of employment contract between Syarikat Pengangkutan Kurnia Maju and the employee available for verification. 	
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		This shows the monitoring on compliance to the regulation was not effectively implemented. Thus, the non-conformity was raised.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. - Minor compliance -	Sakilan Palm Oil Mill was located in Sakilan Estate. Mill boundary was demarcated fences. The estates legal boundary was clearly demarcated with Blue and white pole as sighted at field PM10G of Linbar 1 Estate adjacent with Segaliud Lokan Forest Reserve, P16J and P18F of linbar 2 Estate adjacent with Segaliud Lokan Forest Reserve and P22 of Sakilan Estate adjacent with Minat Teguh Estate (KLK)	Complied
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is maintained. - Minor compliance -	List of contracted parties are available and duly maintained similar as last year’s audit. The list contains names and contact details of the contractors and this information are available in the stakeholders’ list.	Complied
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available. - Minor compliance -	All contracts sampled during the audit contain a clause that commits to compliance with legal requirements. Clauses 5 and 6 of each contract commits to compliance with legal requirements such as having valid road taxes, insurance policies, drivers possessing valid driving licences, compliance with the Malaysian Occupational, Safety and Health Act 1994, Factory & Machinery Act 1967, Environmental Laws, etc. Clause 1 of the Additional Requirements for Contractors and Service Providers confirms that the contractors are aware and comply with applicable local, national, international laws and regulations, legal requirements such as valid passports, work permits, identity cards for locals. This also includes signing of employment contracts with their worker, paying minimum wages, employing workers 18 years and above, no sexual harassment, no contract substitution, payment of insurance coverage, etc. Sighted during the audit were the following contracts:	Complied

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		<p>i. Agreement between Halusah Ladang Sdn Bhd (Sakilan Palm Oil Mill) and Rico Enterprise which valid from 1/7/22 to 30/6/23.</p> <p>ii. Agreement Transportation contract between Linbar 2 Estate and Syarikat Pengangkutan Kurnia Maju. Contract validity from 1/7/22 to 30/6/23.</p> <p>Also verified was the evidence of legal due diligence which was carried out by the Company on the contractors. As guidance for due diligence process, additional requirements for service providers, SOP 6.9 Appendix 1.0 rev: 1A dated 19/3/20 is referred to. Evaluation will be done for contractors and service providers. They are required to submit copies of their trading licences, registration certificates as a form of ensuring legitimate business operations. The contractors are also required to submit copies of their workers' employment contracts, payslips, proof of statutory payments for their workers such as SOCSO, EPF, EIS.</p>	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>- Minor compliance -</p>	<p>All sampled contracts with contractors contain a provision that contractors and service providers are aware and will not engage in child, forced and trafficked labour. This provision is available under Clause 1(d) of Additional Requirements for Contractors which was signed and acknowledged by the respective contractors. The sampled contracts were as follows:</p> <p>i) Agreement between Halusah Ladang Sdn Bhd (Sakilan Palm Oil Mill) and Rico Enterprise which valid from 1/7/22 to 30/6/23.</p> <p>ii) Agreement Transportation contract between Linbar 2 Estate and Syarikat Pengangkutan Kurnia Maju. Contract validity from 1/7/22 to 30/6/23.</p>	Complied
<p>Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.</p>			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> Information on geo-location of FFB origins 	<p>Sakilan Palm Oil mill adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO</p>	Not Applicable

	<ul style="list-style-type: none"> Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder One or more supporting documents for claims Valid MPOB license <p>- Critical (Major) compliance -</p>	certified FFB from the Supply Base, Sakilan Estate, Linbar 1 Estate and Linbar 2 Estate and from other Certification Units under IOI Group. All information for directly source of FFB was available for verification.	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator2.3.1.</p> <p>- Minor compliance -</p>	Sakilan Palm Oil mill adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Sakilan Estate, Linbar 1 Estate and Linbar 2 Estate and from other Certification Units under IOI Group.	Not Applicable
Principle 3: Optimise productivity, efficiency, positive impacts and resilience			
Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.			
3.1.1	<p>(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Mill and Estate has established business plan for their commitment to long term sustainability and improvements through a capital expenditure program. Refer 5 years Business plan dated 31/10/2022 for Sakilan POM, The main component were:</p> <ol style="list-style-type: none"> Crop FFB Monthly Seasonal Breakdown CPO and PK Production General Charges & RSPO Budget Capital Expenditure Palm Oil Mill Expenditure Summary Graph: <ul style="list-style-type: none"> Crop (FFB) OER & KER Cost per MT/ Production 	Complied

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		<p>For Linbar 1 Estate, Linbar 2 Estate and Sakilan Estate, refer 5 Years Business Plan dated 27/09/2022. The main component were:</p> <ol style="list-style-type: none"> 1. Area statement 2. Crop (FFB) By year of planting 3. Crop (FFB) Monthly Breakdown 4. 10 years Replanting Program 5. Summary Replanting Program by field 6. Detail Replanting Program by field 7. Executive / Staff and Workers requirement 8. Mature oil Palm Costing Statement 9. General Charges Statement 10. Capital Expenditure Statement 11. Summary Replanting Cost 																														
<p>3.1.2</p>	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -</p>	<p>The replanting program until 2026/2027 were sighted for the estates. Amendment of replanting was made based on the financial status, labour status condition, weather etc. This program is reviewed once a year (latest being Jan 2022 and is incorporated in their annual financial budget. The replanting program until year FY2026/2027 is as follows: All figures in ha otherwise stated.</p> <table border="1" data-bbox="1137 1091 1928 1370"> <thead> <tr> <th rowspan="2">Estate</th> <th colspan="5">Replanting Program, Ha</th> </tr> <tr> <th>FY 2022 /2023</th> <th>FY 2023 /2024</th> <th>FY 2024 /2025</th> <th>FY 2025 /2026</th> <th>FY 2026 /2027</th> </tr> </thead> <tbody> <tr> <td>Linbar 1</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Linbar 2</td> <td>0.00</td> <td>273.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Sakilan</td> <td>462.00</td> <td>448.00</td> <td>455.00</td> <td>403.00</td> <td>0.00</td> </tr> </tbody> </table>	Estate	Replanting Program, Ha					FY 2022 /2023	FY 2023 /2024	FY 2024 /2025	FY 2025 /2026	FY 2026 /2027	Linbar 1	0.00	0.00	0.00	0.00	0.00	Linbar 2	0.00	273.00	0.00	0.00	0.00	Sakilan	462.00	448.00	455.00	403.00	0.00	<p>Complied</p>
Estate	Replanting Program, Ha																															
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3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake.</p> <p>- Minor compliance -</p>	<p>Management Review is conducted annually to address the issues on non-conformities raised during internal audits, customer feedbacks, production performance, environmental & social issues and continuous improvement plans. The management review meeting minutes were available for verification as below:</p> <ol style="list-style-type: none"> 1. Sakilan POM: 18/10/2022 2. Linbar 1 Estate: 03/10/2022 3. Linbar 2 Estate: 02/11/2022 4. Sakilan Estate: 28/09/2022 <p>Among agenda in the meeting were:</p> <ol style="list-style-type: none"> 1. Review Inputs and Outputs 2. Review Meeting on MRM 2021 3. Result of recent Internal Audit 4. Stakeholder Feedback 5. Changes that could affect the management system 6. Improvement of the effectiveness of the management system 7. Resources needed 	Complied
<p>Criterion 3.2: The unit of Certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable Continuous improvement in key operations.</p>			
3.2.1	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>The operating units has established Continuous Improvement Plan FY 2021/2022. The plan cover the aspect of environmental, social, safety and operations. Among the improvement plan established as follows:</p> <ol style="list-style-type: none"> 1. To conduct most beautiful house competition 2. To conduct annual "Gotong Royong" 3. To provide new basic amenities/ furniture to all workers 	Complied

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		<ol style="list-style-type: none"> 4. To improve workers sociality by organizing sports day 5. To improve housing cheerfulness by repainting house 6. To provide school equipment for Humana Students 7. To erect new signboard/ posters of wildlife (RTE Species) at strategic places in the estate 8. To promote Grow your own food program, Initiative for workers to plant and produce their own food generate income by selling crops in the estate 9. To improve water flow and distribution at linesite by installing new pipes for water treatment 10. Improving recycle practice to reduce pollution to environment 11. To reduce pollution by selling and giving used tyre to related stakeholders 12. To implementation of grabber and BIN for FFB evacuation improvement 13. Introduce mechanized cutter to improve harvesting operation and collection 14. Purchase new backhoe, mini excavator and power sorong 15. To established new store for petrol and palm cutter 	
<p>3.2.2</p>	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p>PROCEDURAL NOTE: The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed.</p>	<p>RSPO metric template version 2.1 is used for the reporting of Sakilan Palm Oil Mill certification unit's metrics (economic, social and environment). Based on verification with input data, no discrepancies of data reported for the said period for all metrics.</p>	<p>Complied</p>

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	<p>Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required.</p> <p>- Minor Compliance -</p>		
<p>Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.</p>			
<p>3.3.1</p>	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Standard Operating Procedure for Mill and Estate has been established. Refer Group Standard Operating Procedures for Palm Oil Mill dated 01/07/2017 thereafter revised to include new work methods etc. The SOP Master list for the Mill among others covered the following operations and activities:</p> <ol style="list-style-type: none"> 1. FFB Reception 2. FFB Handling 3. Sterilizer 4. Threshing 5. Digestion and Pressing 6. Oil Room 7. Depericarper 8. Nut and Kernel Plant 9. Products Storage and Dispatch 10. Laboratory and etc. <p>Similarly, the estates possessed the following SOP for the guidance to the operations held. Refer Standard Operating Procedure (SOP) For Estate Operation dated 30/09/2020. Among others the master list for the Estates possessed the following SOP under the best management practices/procedures:</p> <ol style="list-style-type: none"> 1. Planting Density 2. Nursery 	<p>Complied</p>

		<ol style="list-style-type: none"> 3. Land Clearing and Preparation 4. Planting Technique 5. Manuring 6. Pest and Disease 7. Harvesting 8. Weeding's 9. Road Maintenance 10. Workshop and etc. <p>The SOP documented in English are dated accordingly and approved by the management. The latest copies of the SOP were available on-site. Copies of SOP were distributed and posted at site of operation in Bahasa Malaysia for easier understanding by the workers. SOP in the mill and all estates were laminated and made available in notice boards and workstations highly visible and easily accessible by all workers. Based on interviews conducted and training records sighted, it is evident that staff/ workers have understood the SOP.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor Compliance -</p>	<p>Routine supervision is the main mechanism to check consistent implementation of procedures. Apart from that, visits by controller for mill and plantation, enhance the monitoring of operations. There were also internal audits conducted by a group of internal auditors to ensure conformance to sustainability standards.</p> <p>Both the Estates and the Mill had an established mechanism to perform checking to ensure consistent implementation of procedures.</p> <p>Sakilan Palm Oil Mill</p> <ol style="list-style-type: none"> 1. Daily Production Report 2. Scheduled visits by SPO / Head Office personnel 3. Unscheduled Controller / Director/ CEO visit 	Complied

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		<p>4. Inspection visits by Government Agency/ Department</p> <p>Estates Operations</p> <ol style="list-style-type: none"> 1. Daily production/work records for the core activities at the estates 2. Field cost book / chemical consumption record 3. Mature/immature field work program <ul style="list-style-type: none"> - fertilizer application, - herbicide spraying, / rat baiting, 4. Harvesting and collection of FFB. 	
<p>3.3.3</p>	<p>Records of monitoring and any actions taken are maintained and available. - Minor Compliance -</p>	<p>Record of monitoring on the implementation of procedures was available. The visit report was available for verification. Sample of monitoring records as below;</p> <p>Linbar 1 Estate, Linbar 2 Estate, Sakilan Estate</p> <ol style="list-style-type: none"> 1. Controller / Agronomist report 2. RSPO internal audit 3. Workplace Inspection 4. Management review 5. Monthly report on costing, yield, HR & management of immature fields. 6. Annual and monthly field work program. 7. Rainfall data / R&D census 8. Budget for Crop and financial. 9. Field cost book indicating total 10. Man days, labour cost, material cost, total cost, unit cost per ha Sakilan POM 	<p>Complied</p>

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		<ol style="list-style-type: none"> 1. Daily production report i.e. FFB processed and balances 2. CPO / CPK produced and despatches and stocks 3. Machinery maintenance records 4. Labour out turn and productivity 5. Quality system, document control, 6. Purchasing, process control, inspection and testing, 7. Inspection measuring and test equipment, inspection and test status, 8. Control of non-conforming product, complaint and failure investigation, 9. Handling, storage, packaging and delivery, 10. Quality records, internal quality audits, <p>Internal audit has been conducted by internal auditor to check the compliance towards RSPO requirements. Internal audit date as below:</p> <ol style="list-style-type: none"> 1. Sakilan POM: 12/09/2022 2. Linbar 1 Estate: 13/09/2022 3. Linbar 2 Estate: 13/09/2022 4. Sakilan Estate: 15/09/2022 <p>Internal visit has been conducted by Mill and Estate Controller in order to check the compliance of their procedure. Latest Report as below:</p> <ol style="list-style-type: none"> 1. Sakilan POM: 18/06/2022 2. Linbar 1 Estate: 17/10/2022 3. Linbar 2 Estate: 02/08/2022 4. Sakilan Estate: 01/11/2022 	
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<p>Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.</p>		
<p>3.4.1</p>	<p>(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is documented. - Critical (Major) compliance -</p>	<p>No new planting at within Sakilan POM management unit. SIA developed with the participation of various stakeholders, examples are worker’s representatives, villagers, schoolteachers, contractors, etc. The SIA are conducted and review annually and includes mainly issues raised by stakeholders. Main social impacts identified as per the following:</p> <ul style="list-style-type: none"> - Existence of major foreign labour force [recruitment fee, contract of employment, fair treatment etc] - Coexisting neighbouring local communities [stakeholder engagement, boundary, public access, heavy vehicle usage etc] - Infrastructure and facilities [medical, living and sports facilities, canteen and sundry shop, place of worship] - Safety and security [entry access, good safekeeping, peace & safe environment] - Local social development [social contribution, women empowerment, employment offers] <p>For example at Linbar 2 estate, social impact assessment reviewed on November 2022 for period (7/11/22 – 6/11/23) and with participation of stakeholders by the sustainability department and management team. The assessment has been done based on baseline study on socio economic (demography, development needs and potential, infrastructure facilities and economic activities) and cultural heritage. Other than that, the management established document “social impact assessment management plan (Mitigation measures and status) for any additional issues which raised during meeting such as JCC meeting, safety and health meeting, women and empowerment committee (WEC) meeting.</p>
		<p>Complied</p>

		The operating units have conducted the aspects and impacts analysis and documented in the Environmental Risk Assessment from. The analysis was reviewed on annually basis. Last review was conducted in 10 November 2022	
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. - Minor Compliance -	<p>Evidence was available that the Social Impact Assessment (SIA), Social Management Plan and Continuous Improvement Plan for Sakilan POM Management unit has been developed with participation of affected stakeholders such as external (local communities, contractors, suppliers, neighbouring entities, etc) and internal stakeholders (workers). These documents were prepared by each unit in collaboration with SPO team, Sandakan Region. Participation of affected stakeholders were in the form of:</p> <ul style="list-style-type: none"> i) Discussions in various committee meetings such as the Joint Consultative Committees, Women Empowerment Committees, Employee Consultative Committees; ii) Internal and external stakeholder meetings; iii) Complaints and inputs recorded in the Grievance Books; and <p>The latest Social Management Plan and Continuous Improvement Plan were verified for Sakilan POM (12/11/22 -11/11/23) and Linbar 2 Estate (7/11/23 – 6/11/23). The documents have identified types of impacts, findings from the assessment, action plan and monitoring, and persons in charge.</p> <p>The operating units have established the Environmental Management Plan base on the significant impacts activities identified during the environmental aspects impacts assessment. The management plan documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans.</p>	Complied
3.4.3	(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	The document used to monitor implementation of social management plan is known as Management Action Plans &	Complied

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	<p>- Critical (Major) compliance -</p>	<p>Continuous Improvement Plan. Each Estate and Mill have their own document which are reviewed and updated annually. The reviews were done November 2022 for Sakilan, Linbar 1 and 2 Estates. During the review, inputs were obtained from internal stakeholders via internal stakeholder meetings, committee meetings and complaints record in the Green Book. Implemented action can be seen in some areas. For example, to improve on grievance process, new request and complaint platform using IOI Mesra Mobile Application. This new initiative to transparently reporting any concern via own mobile and directed to the management. The system has just been released on 11/11/22 and effective implementation to be verified in the next assessment.</p> <p>The operating units has established environmental management plan base on the significant impact identified from the assessment conducted. Reviewed the implementation of the management plan as follows:</p> <p>Sakilan Palm Oil Mill</p> <ol style="list-style-type: none"> 1. The mill disposed the mill by-products such as shredded fibre and kernel shell through selling the by-products to sister company/refinery or used as boiler fuel at ration of 70:30. Reviewed the records of shredded fibre sold FY 2022 as at October 2022 recorded at 5945.32 tons. 2. The mill conducted river water sampling for Sg. Buloh once a month as per DOE license condition in stated in the compliance scheduled and submitted to DOE through Quarterly Return Form. Reviewed the submission FY 2022 for quarter 2 dated 12/07/2022 and quarter 3 dated 14/11/2022. 3. The mill conducted vehicle/machineries inspection and maintenance on regular basis to ensure the vehicle/machineries 	
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		<p>in good conditions. Reviewed the maintenance records for the month of August, September and October 2022.</p> <p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. The estate conducted river water analysis 3 times a year. Reviewed river water analysis conducted on 24 – 25/02/2022, refer lab report no. EL/W/0222/065 dated 28/02/2022 and EL/W/0222/357 dated 28/09/2022. The sample were within Class III of the National Water Quality Standards of Malaysia. 2. The estate maintain the inventory of the scheduled waste recorded in Monthly Inventory of Scheduled Waste. Reviewed the records for the month of August, September and October 2022. 3. To ensure all vehicle in good conditions and has no leakage, the estate instructed the driver conduct daily vehicle inspection. Reviewed the daily inspection records for the month of October 2022 for vehicle no. SS2064L and SS4845X. <p>Linbar 2 Estate</p> <ol style="list-style-type: none"> 1. To ensure the genset working in good condition, optimize usage of fuel and comply with regulations, the estate has appointed visiting engineer to monitor and inspect the genset on quarterly basis. Reviewed the visiting records in Genset Inspection Record book dated 17/03/2022, 23/06/2022 and 22/09/2022. 2. The estate conduct vehicle repair and maintenance on timely basis and maintain the records of to ensure all vehicle working in good condition, optimize usage of fuel. Reviewed the records of maintenance for vehicle no. 0024 dated 13/10/2022 and 0026 dated 21/10/2022 3. To ensure all vehicle in good conditions and has no leakage, the estate instructed the driver conduct daily vehicle inspection. 	
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		<p>Reviewed the daily inspection records for the month of September 2022 for vehicle no. 0021 and 0022.</p> <p>4. Empty chemical containers were triple rinsed, puncture and disposed as recycle waste through approved contractors. Reviewed the disposal records as per official receipt no. 417356 dated 17/10/2022</p> <p>Sakilan Estate</p> <p>1. The estate has install sumps/ trap to collect waste water form premixing of chemical activities. The waste water were reuse back for chemical premix.</p> <p>2. The estate continuously promoted the reuse, reduce and recycle program. Sighted the 3R bin placed at the housing area. Reviewed the sales of recycle waste records 417510, 417512 dated 03/11/2022 and 417520 dated 04/11/2022 at Sakilan Estate.</p> <p>3. The estate has established river riparian buffer zone for Sg, Garinono and Sg. Bulu as sighted in field P97T and P97G. The buffer zone area was clearly demarcated with red and white ring at the palms trunk along the area.</p> <p>4. The estate has demarcated signboard on prohibition of chemical application such as spraying and manuring at the buffer zone area. No evidence of chemical application along the area. The vegetation were well maintained.</p>	
Criterion 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.</p> <p>- Minor Compliance -</p>	<p>SOPs on the following procedures were available and sighted during the audit:</p> <p>a) Employment procedure for workers (recruitment, selection, hiring) dated 11 August 2020;</p>	Complied

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		<p>b) Retirement procedure dated 21 July 2020; c) Termination procedure dated 11 August 2020; d) Absconded foreign workers procedure dated 8 Feb 2021 e) Resignation and repatriation procedure dated 11 August 2020.</p> <p>Promotion procedure are available in the Employee Handbook. Each employee has a copy of the Employee Handbook for Estate/Mill & Research Centre Executive Staff. It states that promotion of executives is at the sole discretion of the company.</p> <p>The SOP on recruitment, selection, hiring, retirement and termination were socialised at Sakilan POM (15/4/22), at Linbar 1 Estate (3/11/22) and Linbar II estate on 28/1/22.</p>	
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p>	<p>Similar as previous assessment, there is evidence that the employment procedures for local and foreign workers enumerated under 3.5.1 are being implemented, and employment records are maintained. All local applications are preceded with a job application form, relevant qualifications and certificates, job interview, records of medical check-up, and the issuance of letter of job offer. There was evidence of medical examination, certificate of fitness for new recruitment, signing of employment contracts, and record of induction training attended. Same set of employment records verified at visited operating units.</p>	Complied
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Procedures of Safety Management Plans Sakilan POM and Estates dated 05/01/2022 has been established. OSH Plan and training schedule has been documented.</p> <p>All operations were risk assessed to identify H&S issues in the estate and mill. Mitigation plans and procedures were documented and implemented as verified below.</p>	Non-compliance

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		<p>Sakilan POM</p> <ol style="list-style-type: none"> 1. The mill had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, HIRARC is subject for a review in event of the following Change in work process, Revision/changes in legislative requirement and Occurrence of accidents. Latest reviewed was conducted on 06/01/2022 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 27/03/2022 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/182. Additional CHRA has been conducted on 03/09/2022 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2019/178. 3. Medical Surveillance has been conducted on 30/09/2022 by DAB OH Sdn Bhd. A total of 41 workers were examined and none of them got abnormal results or recommended for removal. 4. Noise Risk Assessment (NRA) has been conducted on 05/09/2020 by DAB OH Sdn Bhd with report reference number DABOH/0920/051. 5. Audiometric test has been conducted as per NRA recommendation dated 30/09/2022 by DAB OH Sdn Bhd. A total of 45 workers were examined and result indicates that 37 have normal hearing, 8 workers with abnormal audiogram and none of them fall under Standard Threshold Shift(STS) 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 02/11/2022. <p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) 	
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		<p>records, HIRARC is subject for a review in event of the following Change in work process, Revision/changes in legislative requirement and Occurrence of accidents. Latest reviewed was conducted on 07/01/2022. Sample check on the HIRARC Genset House, Ramp, and Tractor.</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 12/11/2020 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/217. Additional CHRA has been conducted on 28/09/2022 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/217. 3. Medical Surveillance has been conducted on 22/09/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 25 workers were examined and the results were all workers are certified as fit to work. 4. Noise Risk Assessment (NRA) has been conducted on 25/09/2020 by DAB OH Sdn Bhd with report reference number DABOH/1020/056. 5. Audiometric test has been conducted as per NRA recommendation dated 10/02/2022 by DAB OH Sdn Bhd. A total of 23 workers were examined and result indicates that 20 have normal hearing, 3 workers with abnormal audiogram and none of them fall under Standard Threshold Shift(STS). Further examination by OHD has been conduct and report was available. 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 25/10/2022. <p>Linbar 2 Estate</p> <ol style="list-style-type: none"> 1. The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, HIRARC is subject for a review in event of the following Change in work process, Revision/changes in legislative 	
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		<p>requirement and Occurrence of accidents. Latest reviewed was conducted on 07/01/2022. Sample check on the HIRARC Chemical Store, Workshop and Clinic.</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 12/11/2020 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/218. Additional CHRA has been conducted on 28/09/2022 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/218. 3. Medical Surveillance has been conducted on 22/09/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 26 workers were examined and the results were all workers are certified as fit to work. 4. Noise Risk Assessment (NRA) has been conducted on 25/09/2020 by DAB OH Sdn Bhd with report reference number DABOH/1020/057. 5. Audiometric test has been conducted as per NRA recommendation dated 04/03/2022 by DAB OH Sdn Bhd. A total of 10 workers were examined and result indicates that 9 have normal hearing, 1 workers with abnormal audiogram and none of them fall under Standard Threshold Shift (STS). Further examination by OHD has been conduct and report was available. 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 03/11/2022. <p>Sakilan Estate</p> <ol style="list-style-type: none"> 1. The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, HIRARC is subject for a review in event of the following Change in work process, Revision/changes in legislative requirement and Occurrence of accidents. Latest reviewed was conducted on 07/01/2022. Sample check on the Workshop, 	
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		<p>Chemical Store, Office and Creche.</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 12/11/2020 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/216. Additional CHRA has been conducted on 03/09/2022 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/216. 3. Medical Surveillance has been conducted on 10/06/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 29 workers were examined and the results were all workers are certified as fit to work. 4. Noise Risk Assessment (NRA) has been conducted on 21/09/2020 by DAB OH Sdn Bhd with report reference number DABOH/0920/054. 5. Audiometric test has been conducted as per NRA recommendation dated 11/02/2022 by DAB OH Sdn Bhd. A total of 14 workers were examined and result indicates that 12 have normal hearing, 2 workers with abnormal audiogram and none of them fall under Standard Threshold Shift (STS). Further examination by OHD has been conduct and report was available. 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 27/10/2022. <p>Appropriate risk control measures were determined and implemented for the respective activities and operation. Most of the moving part and rotating machinery were installed with machine guarding and properly covered. Appropriate administrative controls such as safety signage were displayed at all work stations in the mill and estate offices and workshop. In general, the control measures were appropriate to the identified risks.</p> <p>Mitigation Plans and Procedures related H&S Risk was not fully implemented.</p>	
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		<p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. During site visit at Harvesting Area, Block 12 C, it was found that 1 tractor driver was not wearing earplug as their PPE. It was not in line with NRA Recommendation dated 25/09/2022, Section 8.0: Farm Tractor Driver: Good Practice to wear PHP during Work and To Put sticker or attach prominent warning sign indicates PHP must be worn when operate them. 2. During site visit at Genset House, it was observed that 1 Operator was wearing Casual Shoes Instead of Safety Shoes. It was not in line with HIRARC Genset House dated 04/10/2022, Existing Risk Control Working Inside Genset House: PPE (Safety helmet, safety shoes, earmuff/earplug, nitrile gloves, respirator). 3. During site visit at Water Treatment Plant, it was observed that operator was not wearing earplug as their PPE. It was not in line with NRA Recommendation dated 25/09/2022, Section 8.0: Water Treatment Operator: Good Practice to wear PHP during Work. <p>Sakilan Estate</p> <p>During site visit at Workshop, it was found 3 bottles of lubricant were stored in the container without any labelled. It was not in line with CHRA Recommended control measures Section 6.2 The Proposed action to be taken and recommendation control measures is to comply With USECHH Regulation 2000 and "Labelling and Relabelling (USECHH 2000, Regulation 20 & 21), (3) If the chemicals are transferred to a smaller container, relabelling is required with the chemical name or trade name as written on the original label. 6.2.3 Labelling at chemical containers. Thus, Major NC was raised</p>	
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<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -</p>	<p>Procedures of Safety Management Plans Sakilan POM and Estates dated January 2022 has been established. OSH Plan for Mill and estates has been prepared and verified. The training related safety and health has been conducted as per plan. Training need analysis were documented and monitored. The effectiveness of the HIRARC is monitored and ensured through checklist and trainings that were conducted. Site visits around the mill and estates indicated the control measures of the HIRARC were followed and ensured by the respective managements. Workplace Inspection has been conducted on monthly basis and the findings were discussed in the Quarterly OSH Meeting.</p> <p>The implementation of OSH plan was monitored by internal audits conducted by Executives from HSE Department. The OSHA plan among others initiated by the estates/mill are as follows;</p> <table border="1" data-bbox="1137 837 1937 1362"> <thead> <tr> <th>No</th> <th>Task</th> <th>Activity</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>OSH Legal Compliance</td> <td>Review all relevant legal compliance</td> </tr> <tr> <td rowspan="3">2</td> <td rowspan="3">Emergency Response Plan</td> <td>ERP Training</td> </tr> <tr> <td>Fire drill</td> </tr> <tr> <td>Enforcement Visit</td> </tr> <tr> <td rowspan="2">3</td> <td rowspan="2">OSH Management System</td> <td>Review documentation</td> </tr> <tr> <td>HIRARC review</td> </tr> <tr> <td rowspan="3">4</td> <td rowspan="3">Risk Management</td> <td>Identify High Risk Area</td> </tr> <tr> <td>maintenance</td> </tr> <tr> <td>Hygiene Tech</td> </tr> </tbody> </table>	No	Task	Activity	1	OSH Legal Compliance	Review all relevant legal compliance	2	Emergency Response Plan	ERP Training	Fire drill	Enforcement Visit	3	OSH Management System	Review documentation	HIRARC review	4	Risk Management	Identify High Risk Area	maintenance	Hygiene Tech	<p>Complied</p>
No	Task	Activity																					
1	OSH Legal Compliance	Review all relevant legal compliance																					
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		Fire drill																					
		Enforcement Visit																					
3	OSH Management System	Review documentation																					
		HIRARC review																					
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		5	Accident Investigation/reporting	<table border="1"> <tr> <td data-bbox="1534 363 1960 411">Accident Investigation</td> </tr> <tr> <td data-bbox="1534 411 1960 459">JKKP 8/6 submission</td> </tr> <tr> <td data-bbox="1534 459 1960 550">Chemical Register</td> </tr> </table>	Accident Investigation	JKKP 8/6 submission	Chemical Register	
Accident Investigation								
JKKP 8/6 submission								
Chemical Register								
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.								
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>The operating units visited has conducted training need analysis for all employee, management, and contractors. The need analysis was conducted based on the job designation and training required by the job type.</p> <p>Trainings was identified for management, employee and contractors and programmed throughout FY 2022. The training identified covers the safety and health, environmental and social aspect.</p> <p>Means implemented by certification units were to assess understanding of participants include:</p> <ul style="list-style-type: none"> • Participants completing post-training evaluation/feedback form and give suggestions; • Knowledge acquisition and behavioural application rated by immediate supervisor at workplace post training attended. <p>Random interviews with workers showed that they understood what RSPO is, the several subsidiaries policies, what does their work/job SOP states and the consequences if deviated, the need to put on PPE and demonstrate donning PPE and when it should be changed, the use of fire extinguishers, understanding workplace hazards, risks and needed control measures, Covid-19 Safe Practices. etc.</p> <p>The annual training program 2021/2022 has been established and significantly covers all aspects of the RSPO requirements. There were also additional subjects including the estate operating procedures, parameters, vehicles maintenance etc. The training program also</p>			Complied			

		<p>specified the target group of employees to be trained under the allocated subjects</p>																					
<p>3.7.2</p>	<p>Records of training are maintained. - Minor Compliance -</p>	<p>Records of trainings were maintained by the Mill and all estates as below: - Sakilan POM</p> <table border="1" data-bbox="1142 901 1915 1396"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>PPE Training and ERP</td> <td>24/01/2022</td> </tr> <tr> <td>SOP Grading & PPE Training</td> <td>17/02/2022</td> </tr> <tr> <td>SOP Boiler & PPE Training</td> <td>14/02/2022</td> </tr> <tr> <td>Safety Briefing for Contractor</td> <td>04/06/2022</td> </tr> <tr> <td>First Aid Training</td> <td>18/07/2022</td> </tr> <tr> <td>Chemical Store & Lubricant Store Training</td> <td>23/07/2022</td> </tr> <tr> <td>PPE Awareness Training</td> <td>01/09/2022</td> </tr> <tr> <td>Fire Fighting Training</td> <td>21/09/2022</td> </tr> <tr> <td>NRA and Audiometric Test</td> <td>28/09/2022</td> </tr> </tbody> </table>	Training	Date	PPE Training and ERP	24/01/2022	SOP Grading & PPE Training	17/02/2022	SOP Boiler & PPE Training	14/02/2022	Safety Briefing for Contractor	04/06/2022	First Aid Training	18/07/2022	Chemical Store & Lubricant Store Training	23/07/2022	PPE Awareness Training	01/09/2022	Fire Fighting Training	21/09/2022	NRA and Audiometric Test	28/09/2022	<p>Complied</p>
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		<table border="1"> <tr> <td>SDS Training</td> <td>04/10/2022</td> </tr> <tr> <td>Sustainability training</td> <td>07/10/2022</td> </tr> <tr> <td>SOP Workshop training</td> <td>26/10/2022</td> </tr> </table>	SDS Training	04/10/2022	Sustainability training	07/10/2022	SOP Workshop training	26/10/2022																	
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		SOP Tractor Passenger	25/03/2022	
		Triple Rinsing Cleaning	29/03/2022	
		Handling and Consumption of PPE	06/04/2022	
		SOP Manuring	13/07/2022	
		Anti Pollution Training (Sump Pit)	16/07/2022	
		SOP Spraying	07/05/2022	
		Chemical Handling	16/04/2022	
		Sakilan Estate		
		Training	Date	
		Harvesting Training	27/08/2022	
		Spraying Technique and PPE	21/04/2022	
		Triple Rinsing Training	21/04/2022	
		Chemical Mixing Training	27/04/2022	
		First Aid Training	16/02/2022	
		Fire Drill Training	25/06/2022	
		Working At Height	28/05/2022	
		SOP at Workshop	08/06/2022	
		NRA Training	08/11/2022	
		Accident Awareness Training	05/11/.2022	
		3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification	

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	<p>Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor Compliance -</p>	<p>Executive, Compliance Clerk, Laboratory Staf, Weighbridge Operator, Security, and Grader. Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard. Refer RSPO Supply Chain Training dated 28/10/2022 with 14 participant and for contractor conducted on 04/11/2022.</p>	
<p>Criterion 3.8: Supply chain requirement for mills (note: All supply chain requirements are considered as Critical (C). However it will not contribute to suspension if there is more than 5 non-compliance within a principle)</p>			
<p>3.8.1</p>	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>Sakilan Palm Oil mill adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Sakilan Estate, Linbar 1 Estate and Linbar 2 Estate and from other Certification Units under IOI Group.</p> <p>IOI Plantation has established SOP entitled RSPO Supply Chain – Identity Preserve as guidelines to adopt the Identity Preserve Module. Refer document no. RSPOSC/SOP/IP/3, rev. no. 8, dated 31/10/2022. The SOP covers:</p> <ol style="list-style-type: none"> 1. Purpose 2. Scope 3. Responsibilities 4. Reception of Raw Materials 5. Processing and Storage 6. Despatch of Mill Produce 7. Records and Retention 8. Training 9. Claims 10. Overproduction 	<p>Complied</p>

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		<p>11. Handling Complaints 12. Non-conformities Product 13. Management Review</p>							
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>Sakilan Palm Oil mill adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Sakilan Estate, Linbar 1 Estate and Linbar 2 Estate and from other Certification Units under IOI Group.</p>	Not Applicable						
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in this public summary report. Summary of CPO and PK deliver since last audit reported in the table 10 in the report.</p>	Complied						
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	<p>The mill has met all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organization, PalmTrace.</p> <p>The registration of PalmTrace will be carried out by the Marketing Department in HQ. Company has registered in PalmTrace system as follows:</p> <table border="1" style="width: 100%;"> <tr> <td>License ID</td> <td>CB133025 (Active)</td> </tr> <tr> <td>Member Name</td> <td>Halusah ladang Sdn Bhd - Sakilan Palm Oil Mill</td> </tr> <tr> <td>Member ID</td> <td>RSPO_PO1000000110</td> </tr> </table>	License ID	CB133025 (Active)	Member Name	Halusah ladang Sdn Bhd - Sakilan Palm Oil Mill	Member ID	RSPO_PO1000000110	Complied
License ID	CB133025 (Active)								
Member Name	Halusah ladang Sdn Bhd - Sakilan Palm Oil Mill								
Member ID	RSPO_PO1000000110								

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		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">RSPO Membership Number</td> <td>2-0002-04-000-00 (IOI Corporation Berhad)</td> </tr> <tr> <td>Type of Business</td> <td>Oil mill</td> </tr> <tr> <td>Issued On</td> <td>09-05-2022</td> </tr> <tr> <td>Issued By</td> <td>BSI Services Malaysia Sdn Bhd.</td> </tr> <tr> <td>Start Date</td> <td>09-05-2022</td> </tr> <tr> <td>End Date</td> <td>07-03-2023</td> </tr> </table> <p>Reporting requirements for supply chain verified through RSPO IT platform. Summary of transactions.</p>	RSPO Membership Number	2-0002-04-000-00 (IOI Corporation Berhad)	Type of Business	Oil mill	Issued On	09-05-2022	Issued By	BSI Services Malaysia Sdn Bhd.	Start Date	09-05-2022	End Date	07-03-2023	
RSPO Membership Number	2-0002-04-000-00 (IOI Corporation Berhad)														
Type of Business	Oil mill														
Issued On	09-05-2022														
Issued By	BSI Services Malaysia Sdn Bhd.														
Start Date	09-05-2022														
End Date	07-03-2023														
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ol style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill’s procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill. 	<p>IOI Plantation has established SOP entitled RSPO Supply Chain – Identity Preserve as guidelines to adopt the Identity Preserve Module. Refer document no. RSPOSC/SOP/IP/3, rev. no. 8, dated 31/10/2022. The SOP covers:</p> <ol style="list-style-type: none"> 1. Purpose 2. Scope 3. Responsibilities 4. Reception of Raw Materials 5. Processing and Storage 6. Despatch of Mill Produce 7. Records and Retention 8. Training 9. Claims 10. Overproduction 11. Handling Complaints 	Complied												

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		<p>12. Non-conformities Product 13. Management Review</p> <p>For Internal Audit, IOI Plantation has established SOP documented in Internal Audit Procedure. Refer document no. RSPOSC/SOP/1A/1, rev. no. 02, dated 20/12/2018.</p> <p>As per SOP established, the Mill Manager has an overall responsibility and authority over the implementation of the procedure, requirements and compliances with all the applicable RSPO Supply Chain Certification Standard and assisted by Assistant Managers, Engineers and Technical Executives as per stated in its procedure.</p> <p>Sakilan Palm Oil mill adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Sakilan Estate, Linbar 1 Estate and Linbar 2 Estate and from other Certification Units under IOI Group. There was no third party's crop nor non-certified FFB received by the mill.</p>	
<p>3.8.6</p>	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:</p> <p>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>Internal Audit was conducted as per Internal Audit Procedure. Refer document no. RSPOSC/SOP/1A/1, rev. no. 02, dated 20/12/2018.</p> <p>Latest Internal audit for RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents was conducted together with RSPO Principle and Criteria, MYNI 2019 on 12/09/2022 by SPO Department, Sandakan Region. 2 non-conformities were raised during the audit. The non-conformities has been addressed by the mill. Evidence has been submitted to the auditors and accepted by the Internal Auditor on 07/11/2022.</p>	<p>Complied</p>

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3.8.7	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBS received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>As per RSPO Supply Chain – Identity Preserve, Refer document no. RSPOSC/SOP/IP/3, rev. no. 8, dated 31/10/2022. Under section 4 Reception of Raw Materials, stated as that all crop received must be accompanied by relevant documents such as the FFB despatch chits that clearly stated information as sighted in sampled as follows:</p> <p>Estate: Sakilan Estate Palm Oil mill: Sakilan palm oil Mill Date despatch: 19/10/2022 Quantity: 849 bunches/12,900 kg Delivery Note no.: 25763 RSPO Cert. no.: RSPO 543161 Weighbridge ticket no.: FB22008432</p> <p>Estate: Linbar 2 Estate Palm Oil mill: Sakilan palm oil Mill Date despatch: 19/10/2022 Quantity: 945 bunches/10,640 kg Delivery Note no.: 05909 RSPO Cert. no.: RSPO 543161 Weighbridge ticket no.: FB22008407</p> <p>Estate: Linbar 1 Estate Palm Oil mill: Sakilan palm oil Mill Date despatch: 19/10/2022 Quantity: 1656 bunches/10,930 kg Delivery Note no.: 10779</p>	Complied
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		RSPO Cert. no.: RSPO 543161 Weighbridge ticket no.: FB22008406	
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>As per RSPO Supply Chain – Identity Preserve, Refer document no. RSPOSC/SOP/IP/3, rev. no. 8, dated 31/10/2022. Under section 6 Despatch of Mill Produce stated all despatch of CSPO and CSPK must be accompanied by relevant documents such as weighbridge tickets, delivery order, shipping documents etc. reviewed the sampled despatch records as follows:</p> <p>CSPO Buyers: XXXX Sellers: Sakilan Palm Oil mill Despatch date: 28/09/2022 Product description: 100000001 Crude Palm Oil – CSPO/IP Quantity: 31,530 kg Seller RSPO Certificate no.: RSPO 543161 Weighbridge Ticket no.: CP22000379 Contract: 2031016408/ R51329/2209</p> <p>CSPK Buyers: XXXXX Sellers: Sakilan Palm Oil mill Despatch date: 18/10/2022 Product description: 100000002 Palm Kernel – CSPK/IP Quantity: 26,610 kg Seller RSPO Certificate no.: RSPO 543161 Weighbridge Ticket no.: PK22000099 Contract: 2031019725/ L22929/2210</p>	Complied

<p>3.8.9</p>	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>The mill have updated procedure on handling, refer title RSPO Supply Chain -Identity Preserve (IP) RSPOSC/SOP/IP/3 Rev: 08 dated 31/10/2020.</p> <p>Outsourcing only applicable for CPO and PK dispatch based on the delivered contract with buyers. Sighted the contract agreement as following;</p> <ul style="list-style-type: none"> - PK Transporter – Syarikat Pengangkutan Budi Bersaudara - CPO Transporter – Rico enterprise <p>The transporter already sign the Transport Policy stated that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>Under addendum contract (additional requirements for contractors and service providers) and transport policy/guideline in handling of certified sustainable CPO and PK, it has stipulated the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p>	<p>Complied</p>
<p>3.8.10</p>	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>There was no outsourcing activity involved in the mill. All RSPO products processing activities carried out by own. Thus, this indicator is not applicable.</p>	<p>Complied</p>
<p>3.8.11</p>	<p>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.</p>	<p>There was no outsourcing activity involved in the mill. All RSPO products processing activities carried out by own. Thus, this indicator is not applicable.</p>	<p>Complied</p>

<p>3.8.12</p>	<p>Record keeping</p> <ul style="list-style-type: none"> i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. iv) For Mass Balance Module, the mill: <ul style="list-style-type: none"> a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock. 	<p>Addressed in the Standard Operating Procedure RSPO Supply Chain – Identity Preserve (IP) dated 31/10/2020 with reference number: RSPOSC/SOP/IP/3.</p> <p>Sakilan POM has maintained the accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification requirements.</p> <p>As per the RSPO Supply Chain – Module: Identity Preserved (IP) procedure, the records retention for RSPO Supply Chain related records and reports to be retained for a minimum of 2 years’ period. Sampled records of FFB weighbridge tickets and daily production records for last 2 years were still in place for verification.</p> <ul style="list-style-type: none"> i. All the sampled records related to the movements of RSPO certified materials and products were found to be accurate, complete, up-to-date, and accessible. ii. The retention period for maintaining the traceability records is 3 years as stated in the Standard Operating Procedure RSPO Supply Chain – Identity Preserve (IP) dated 31/10/2020 with reference number: RSPOSC/SOP/IP/3. iii. The material and products movement on real-time basis is recorded in “Month End Production Report” for both CPO and PK. The data is summarised in “CPO/PK Mass Balance Calculation (Internal Process & Output for Financial Year XX/YY”. Among the information available in the format is date, FFB processed, OER, CPO amount (opening, produced and closing) and transferred CPO (mill weight, refinery weight). iv. Not Applicable since the model use was IP 	<p>Complied</p>
<p>3.8.13</p>	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO</p>	<p>The extraction rate for mill is calculated in daily production detail report. Conversion factor of CPO and PK production is depending on the actual OER and KER. Conversion factor of CPO and PK production</p>	<p>Complied</p>

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	and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	is depending on the actual OER and KER. The previous actual OER & KER can be seen in Table 10 of this report.	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	As per Mill monthly production records, Mill is using the actual extraction rate and therefore updating of rates is not necessary.	Complied
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	Based on the announcement summary, all the registrations were found to be in order. No RSPO volume sold for other scheme. RSPO certified volume only downgraded to conventional CPO/PK. The mill have updated procedure on handling, refer title RSPO Supply Chain -Identity Preserve (IP) RSPO SC/SOP/IP/3 Rev: 08 dated 31/10/2020. From the record verification no outsider FFB accepted in Sakilan POM. The FFB source only from supply base as per RSPO Sakilan certificate.	Complied
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.	The actor is a palm oil mill, and its products are CPO and PK which are covered under Figure 2 and 3, Annex 1 of the RSPO SCCS Standard. Based on the downloaded transactions register from the certification unit's PalmTrace, the company was able to demonstrate that it has been registering its transactions in the PalmTrace accordingly. For the period of Nov 2021 to Oct 2022, there were 24 announcements for CPO and 11 announcements for PK made.	Complied
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	RSPO trademark was not use. Nonetheless, the facility is aware with the requirements of the RSPO Rules on Market Communications and Claims. IOI Corporation Berhad has obtained Trademark License from RSPO. The trademark license# is 2-0002-04-000-00 (IOI Corporation Berhad) which is valid from 19/05/2022 to 07/03/2023.	Complied
General corporate communications			

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4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	No off-product claim made by Sakilan POM and verified through document and site review (notice board, business card, shipping documentation, procurement/ purchasing document and promotional material etc). Thus, this indicator is not applicable	Complied
4.2	In corporate communications a member is allowed to: a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO. Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.	No off-product claim made by Sakilan POM as to date.	Not Applicable
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	No off-product claim made by Sakilan POM as to date.	Not Applicable
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	No off-product claim made by Sakilan POM as to date.	Not Applicable
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	No evidence of RSPO corporate logo used by Sakilan POM as verified through documentations and websites.	Complied
Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	Business to business communication is demonstrated via shipping documentation and invoices to the next supply chain actor or buyer.	Complied

5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Shipping documentation verified and conformance with the requirements of RSPO SCCS. In the weighbridge ticket, it stated that i.e product/commodity with SCC model (CPO/PK RSPO IP) and RSPO certificate number; RSPO 543161	Complied
5.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options:</p> <p>a. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>	Sakilan POM is not under distributor or wholesaler category. Thus, this requirement is not applicable	Not Applicable
MODULE A – IDENTITY PRESERVED & SEGREGATED SPECIFIC RULES			
Certified oil palm content (IP)			
	For IP, 95% or above of the oil palm content must be RSPO IP-certified.	Sakilan POM is producing crude palm product which contain 100% oil palm content	Complied
	For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP.	Sakilan POM is producing crude palm product which contain 100% oil palm content	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified	Sakilan POM is producing crude palm product which contain 100% oil palm content	Complied

	oil palm products must be covered by the purchase of RSPO Credits of equivalent volume.		
Labelling and trademark (IP)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO trademark which includes the tag 'CERTIFIED' or • RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack. 	Sakilan POM is producing crude palm product and does not involved in any labelling of end product	Complied
Messaging (IP)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO trademark which includes the tag 'CERTIFIED' or • RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack. 	Sakilan POM is producing crude palm product and does not involved in any labelling of end product	Complied
Principle 4: Respect community and human rights and deliver benefits			
Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers	The Policy to respect human rights is contained in IOI Group's Sustainable Palm Oil Policy revised in October 2020. This Policy states that the Company respects and uphold the rights of all workers,	Complied

	<p>and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>including contract, temporary and migrant workers as well as protecting human rights defenders against threats and retaliation in accordance with the following:</p> <ul style="list-style-type: none"> a. Universal Declaration of Human Rights b. International Labour Organization’s core conventions c. United Nations Guiding Principles on Business and Human Rights d. Principles of Free and Fair Labour in Palm Oil Production. <p>The Policy was communicated to all workers during muster briefings. Sampled during the audit were records of muster briefings held at Sakilan Mill (8/4/22), Sakilan Estate: (8/11/22) and Linbar 1 Estate (17/10/22). For external stakeholder, Sakilan group stakeholder face-to-face meeting was carried out on 14/10/2022.</p>	
<p>4.1.2</p>	<p>The unit of certification does not instigate violence or use any form of harassment in their operations.</p> <p>- Minor compliance -</p>	<p>There is no evidence of any use of violence or the instigation of violence within the Sakilan POM and its supply base. This was further verified during interviews held with external stakeholders and security personnel.</p>	<p>Complied</p>
<p>Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties</p>			
<p>4.2.1</p>	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>Sakilan POM and its supply base continued to abide with the Company’s Standard Operating Procedure known as “Grievance Procedure (Section 7.0)”. The grievance procedure includes the mechanism of receiving, recording and addressing any complaints/grievances from affected parties. The procedure states that response would be given within 24 hours, which would be followed by preliminary investigation within 30 working days from grievance submission date. If the complaint remains unresolved, parties go to Stage 3 where further investigation/meeting with complainant would be held within 10 working days after preliminary investigation outcome. If matter remains unresolved, it would be</p>	<p>Complied</p>

		<p>escalated to the Group Head Sustainability. The grievance process is still remain valid and current at the point of audit.</p> <p>Every unit within the Sakilan POM and its supply base keep a Grievance/Complaints Book (also known as Green Book) which is readily accessible at the office and can be filled in by workers, staff and external stakeholders. Based on the entries in the Green Book, evidence was available that grievances were acted upon in a timely an appropriate manner. For example, at the Sakilan Estate, grievance lodged on 11/6/2022 with regards to house repair (piping, doorknob and ceiling problem) were acted upon and completed on 13/6/22.</p> <p>IOI Group also adopts the United Nations Guiding Principles on Business and Human Rights and the principles of Free and Fair Labour in Palm Oil Production. Part of this document affirms that the legitimate and peaceful activities of Human Rights Defenders are not obstructed. Whistle blowers are protected under the IOI Group’s Whistle Blowing Policy (Revised October 2019). The Policy ensures anonymity of complainants or whistle blowers.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>Briefings on grievance procedures are given to ensure that the system is understood by affected parties where they were informed that any grievance or complaints can be made via the Green Book, HQ hotline, WhatsApp, SMS, or via the Employees Consultative Committee. To ensure understanding by illiterate parties, the briefings were given verbally, and when necessary, translators from among the workers (usually a worker representatives) are sought to translate documents including procedures for dealing with complaints and grievances. This was duly confirmed by the workers interviewed. There was no changes in the grievance procedure and related processes at the point of audit.</p>	Complied

4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>There is evidence that all the complaint and grievances has been responded in timely manner as per stated in SOPs. The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Social Liaison Officers who will investigate the matter and resolve with the affected parties. Furthermore, the process requires the complaint and grievance to be resolved within 24 hours (acknowledge), 30 working days (investigate) and 10 working days (meet up).</p> <p>For example, at the Sakilan Estate, grievance lodged on 11/6/2022 with regards to house repair (piping, doorknob and ceiling problem) were acted upon and completed on 13/6/22.</p>	Complied
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>The conflict resolution mechanism is contained in IOI Corportion Berhad Grievance Procedure (Doc Ref.: IOI/P/GP/001 Rev No. 1 Rev Date 20 Jan 2020). The process is remain valid as the was no changes compared to previous audit. This procedure allows aggrieved parties to have access to information, advice and expertise. This was duly confirmed by the workers interviewed especially with the worker’s representative @ JCC.</p>	Complied
<p>Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.</p>			
4.3.1	<p>Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p> <p>- Minor compliance -</p>	<p>Contributions to community development are made following requests from the local communities. Among them include job opportunities for the local communities, donation/contribution to year 6 students and also for sports day as well as for HUMANA.</p>	Complied
<p>Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.</p>			
4.4.1	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents Related to the</p>	<p>The land on which Sakilan certification unit operates are free of any encumbrances, has no land encroachments and conflicts. The details are as follows:</p>	Complied

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<p>history of land tenure and the actual legal or customary use of the land are available.</p> <p>- Critical (Major) compliance -</p>	Estate	Land details and ownership history	Date of title/lease period	Remarks
	Sakilan	CL 075471260 of 999.6 ha directly transferred by the Sabah State Govt to Sakilan Desa Sdn Bhd	12 Nov 1997 A 1000-year lease valid from 5 July 1888 to 4 July 2887	Signed between Govt of State of Sabah and Sakilan Desa Sdn Bhd on 18 dec 1997.
		CL 075471288 of 1.974 ha directly transferred by the Sabah State Govt to Sakilan Desa Sdn Bhd	12 Nov 1997 A 1000-year lease valid from 5 July 1888 to 4 July 2887	Signed between Govt of State of Sabah and Sakilan Desa Sdn Bhd on 18 Dec 1997.
CL 075471242 of 1294.8 ha. First registered owner was The North Borneo Trading Co Ltd on 16 April 1953. Transferred on 12 Aug 1960 to 2 nd registered owners Tay Chee Hiong Hock Teck Guan, Tan Kok Shiong, Lai Wing Yip. , and on 3 Sept 1964 transferred to 3 rd registered owners Teck Ann Co Ltd. On 20 Aug 1973 it				

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			was transferred to 4 th registered owner Teck Guan Co Sdn Bhd. On 20 Aug 197 it was transferred to 5 th registered owner Gaya House Sdn Bhd. On 11 July 1979 it was transferred to the 6 th owner Sakilan Desa Sdn Bhd.			
		Linbar 1	CL 09511667 of 4,840 ha was directly transferred from Govt of the State of Sabah to Linbar Estate Sdn Bhd for cultivation of oil palm.	999 years lease from 1 Jan 1983 to 31 Dec 2981.	Signed between Govt of State of Sabah and Linbar Estate Sdn Bhd on 8 July 1983. IOI management then divided the land into Linbar 1 Estate (2628.17 ha) and Linbar 2 Estate (2211.83 ha).	
		Linbar 2	Details of land title are the same as for Linbar 1 Estate	Details of land title are the same as for Linbar 1 Estate	Details of land title are the same as for Linbar 1 Estate	

4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	There is no evidence of any use local community land that requires negotiations or agreements detailing FPIC processes. Details of the land historical ownership are as per Indicator 4.4.1 above.	Complied
4.4.2a	Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making. - Minor compliance -	There is no evidence of any local community land that requires discussions or with affected community groups. Details of the land historical ownership are as per Indicator 4.4.1 above.	Complied
4.4.2b	Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. - Minor compliance -	There is no evidence of any local community land that requires discussions or involve consents of affected community groups. Details of the land historical ownership are as per Indicator 4.4.1 above.	Complied
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	There is no evidence of any local community land that requires local communities' acceptance. Details of the land historical ownership are as per Indicator 4.4.1 above.	Complied
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	There is no evidence of any local community land that requires maps of appropriate scale showing extent of recognised legal, customary or user rights affected local communities.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	All available relevant documents are as per details in Indicator 4.4.1 above. There is no land conflict involved and no proposed benefit sharing nor legal arrangements.	Complied

	- Minor compliance -		
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	There is no evidence of any local community land involved.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	There is no evidence of any local community land involved.	Complied
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	Evidence of rightful and legal land ownership are as per Indicator 4.4.1 above. No other legal, customary or user rights is available.	Complied
4.5.2	(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. - Critical (Major) compliance -	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples.	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable

	Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -		
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable
4.5.7	New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance -	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	There is no new planting within Sakilan certification unit and therefore, this Indicator is not applicable.	Not Applicable

Criterion 4.6: Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	The procedure for identifying legal, customary or user rights, and procedure for identifying people entitled to compensation are available the Grievance Procedure For Land Owners. Based on documentation review and complaint logs, there is no evidence of any land dispute reported	Complied
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	The procedure for calculating and distributing fair compensation (monetary or otherwise) is available the Grievance Procedure For Land Owners. Based on documentation review and complaint logs, there is no evidence of any land dispute reported.	Complied
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.</p> <p>- Minor compliance -</p>	Based on documentation review and complaint logs, there is no evidence of any land dispute reported. Therefore, this Indicator is not applicable.	Not Applicable
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.</p> <p>- Minor compliance -</p>	Based on documentation review Based on documentation review and complaint logs, there is no evidence of any land dispute reported. Therefore, this Indicator is not applicable.	Not Applicable
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	The procedure for identifying people entitled to compensation is available in the Grievance Procedure For Land Owners.	Complied

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4.7.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The procedure for calculating and distributing fair compensation (monetary or otherwise) is available in the Grievance Procedure For Land Owners.</p>	Complied
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>Based on documentation review and interviews conducted with local communities, there is no evidence of any land dispute. Therefore, this Indicator is not applicable.</p>	Not Applicable
<p>Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.</p>			
4.8.1	<p>Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.</p> <p>- Minor compliance -</p>	<p>Based on documentation review on the land legality, there is no evidence of any land dispute reported. Therefore, this Indicator is not applicable.</p>	Not Applicable
4.8.2	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	<p>Based on documentation review and complaint logs, there is no evidence of any land dispute reported. Therefore, this Indicator is not applicable.</p>	Not Applicable
4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4)</p>	<p>Based on documentation review on the land legality, there is no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. Therefore, this Indicator is not applicable.</p>	Not Applicable

	- Minor compliance -		
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Based on documentation review and complaint logs, there is no evidence of any land dispute. Therefore, this Indicator is not applicable.	Not Applicable
Principle 5: Support smallholder inclusion			
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable	Not Applicable
5.1.2	(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request). - Critical (Major) compliance -	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable.	Not Applicable
5.1.3	(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. - Critical (Major) compliance -	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable.	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. - Critical (Major) compliance -	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable.	Not Applicable

5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	Sakilan Mill and its supply base were able to demonstrate that contracts entered into with contractors are fair, legal and transparent and have an agreed timeframe. The contracts also contain 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.	Complied
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given. - Critical (Major) compliance -	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable.	Not Applicable
5.1.7	Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government). - Minor compliance -	Evidence was available that the two weighbridges at Sakilan Mill was calibrated by an independent third party, De Metrology Sdn Bhd annually. Details are as follows: <u>Weighbridge 1:</u> Calibration date: 15/6/2022 Brand/model: Mettler Toledo IND560 Serial number: B417533751 Capacity: 80,000 kg <u>Weighbridge 2:</u> Calibration date: 9/3/2022 Brand/model: Fine 8000C Serial number: 1711417 Capacity: 60,000 kg	Complied
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not	Not Applicable

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	unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. - Minor compliance -	receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable.	
5.1.9	(C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner. - Critical (Major) compliance -	IOI Sakilan POM is an Identity Preserved Mill and has exclusively and strictly sourced FFB from its own group of estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable.	Not Applicable
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The Company consults with interested smallholders (irrespective of type) within the Unit of Certification, including women or other partners in their supply base, to assess their needs for support to improve their livelihoods and their interest in RSPO certification. - Minor compliance -	Sakilan Palm Oil Mill is an Identity Preserved Supply Chain Module as confirmed by Certificate No. RSPO 543161 valid from 8 March 2020 to 7 March 2025. The Mill processes only FFB from its own estates namely Sakilan, Linbar 1 and Linbar 2 Estates. The certification unit does not have any smallholders within its supply base. Therefore, this indicator is not applicable.	Not Applicable
5.2.2	The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS). - Minor compliance -	Sakilan Palm Oil Mill is an Identity Preserved Supply Chain Module as confirmed by Certificate No. RSPO 543161 valid from 8 March 2020 to 7 March 2025. The Mill processes only FFB from its own estates namely Sakilan, Linbar 1 and Linbar 2 Estates. The certification unit does not have any smallholders within its supply base. Therefore, this indicator is not applicable.	Non-compliance
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	Sakilan Palm Oil Mill is an Identity Preserved Supply Chain Module as confirmed by Certificate No. RSPO 543161 valid from 8 March 2020 to 7 March 2025. The Mill processes only FFB from its own estates namely Sakilan, Linbar 1 and Linbar 2 Estates. The certification unit does not have any smallholders within its supply base. Therefore, this indicator is not applicable.	Not Applicable

5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p> <p>- Critical (Major) compliance -</p>	<p>The mill received only certified crop from the Group Estate with occasionally diversion from other IOI estates in event of any sister mill annual maintenance. No association to any scheme smallholders involved with the Sakilan Palm Oil Mill.</p>	Complied
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.</p> <p>- Minor compliance -</p>	<p>The mill received only certified crop from the Group Estate with occasionally diversion from other IOI estates in event of any sister mill annual maintenance. No association to any scheme smallholders involved with the Sakilan Palm Oil Mill.</p>	Complied
<p>Principle 6: Respect workers’ rights and conditions</p>			
<p>Criterion 6.1: Any form of discrimination is prohibited.</p>			
6.1.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The IOI Group Sustainable Palm Oil Policy rev October 2020 demonstrate the commitments towards non-discrimination and equal opportunity for all employees, regardless of race, nationality, religion or gender. The IOI Group Sustainability Palm Oil Policy rev October 2020 is complemented with the IOI Plantation Equal Opportunity Employment & Freedom of Association Polices dated October 2017. The policies are published on notice board at the muster ground and housing notice board. The said policies are remained valid and current as there were no changes as to date. The policy sensitization carried out at respective operating units:</p> <p>a) Sakilan Estate – 8/11/22 b) Linbar 1 Estate – 31/10/22</p>	Complied
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers.</p> <p>- Critical (Major) compliance -</p>	<p>Method and verification process used for audit remained as interviews and document reviews were done at respective sites. Based on interviews with workers within Sakilan Mill and its supply base, documents sighted and observations made, there is no evidence that there has been any form of discrimination against any local or foreign employees. Review of pay checks and employment</p>	Complied

		contracts also confirm that all workers irrespective of nationalities, gender, religion, etc are accorded the same employment terms and receive the same wages for the same scope of work. There is also no evidence of recruitment fee imposed on any of the workers sampled. Based on the	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	Method and verification process used for audit remained as interviews and document reviews were done at respective sites. Sakilan Mill and its supply base were able to demonstrate that the recruitment selection, hiring and access to training were based on skills, capabilities and medical fitness. Each worker filled up a job application form attaching copies of NRIC, qualification and previous work experience. The Manager then assessed their respective suitability to the job vacancy and recorded this in the application form. The workers also attended an orientation and induction training to familiarize them with their work in IOI.	Complied
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance -	Method and verification process used for audit remained as interview and document reviews were done at respective sites. There was no evidence that pregnancy tests are being conducted as a discriminatory measure. Pregnancy tests were done in accordance with the Guidelines on Reproductive Health Doc No IOI/G/SE/002 Rev No. 02 dated 5 Oct 2020. General worker – 3 monthly basis Chemical/pesticide handler – monthly basis. Single/bachelor and menopause are not required to do the UPT. Interviews with female workers confirmed that pregnancy tests are conducted only when it is legally mandated, i.e., on chemical handlers. Interviews conducted with the Estate Health Assistants confirmed that any pregnant workers would be re-assigned a lighter job as alternative equivalent employment. This was also confirmed	Complied

		<p>by the members of the Women Empowerment Committee during audit interviews.</p> <p>Reference to be made under USECHH Regulation 2000, section 28 (2) on medical removal protection; <i>the employer, after being notified by an occupational safety and health officer who is also a medical practitioner or an occupational health doctor of the fact, shall not permit a pregnant employee or breastfeeding employee to be engaged in, and shall remove the employee from work which may expose or is likely to expose the employee to chemicals hazardous to health.</i></p> <p>To initiate medical removal protection, UPT @ urine pregnancy test is required to confirm the pregnancy status.</p>									
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>The gender committees at Sakilan Mill and its supply base is also known as the Women Empowerment Committees (WEC). The WEC consists of all female employees. The WEC also functions to communicate awareness to its members on sexual harassment, its grievance procedures and flowchart of complaints. Interviews held with workers confirmed their understanding of what constitutes sexual harassment, how complaints are lodged, and who to complaint to. Workers are also aware of the mechanism for lodging an anonymous complaint. The WEC also discussed issues such as health and improvements for its members. Meetings verified at respective operating units as the following:</p> <table border="1" data-bbox="1137 1145 1924 1345"> <thead> <tr> <th>Estate/Mill</th> <th>Date of meeting</th> </tr> </thead> <tbody> <tr> <td>Sakilan POM</td> <td>24/10/2022</td> </tr> <tr> <td>Linbar I Estate</td> <td>28/6/2022</td> </tr> <tr> <td>Linbar II Estate</td> <td>21/6/2022</td> </tr> </tbody> </table>	Estate/Mill	Date of meeting	Sakilan POM	24/10/2022	Linbar I Estate	28/6/2022	Linbar II Estate	21/6/2022	Complied
Estate/Mill	Date of meeting										
Sakilan POM	24/10/2022										
Linbar I Estate	28/6/2022										
Linbar II Estate	21/6/2022										

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6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>All units within Sakilan Mill and its supply base were able to demonstrate evidence of equal pay for the same work scope. A memorandum dated 29/4/2022 sent by the Human Resources Manager to all operating centres contained revised wages for all IOI workers in accordance with minimum wages order 2022 of RM57.69 per day per person. The SOP for Minimum Wages for estate Field/General Worker and Harvesters has been fixed irrespective of gender and nationality. This was demonstrated by comparing sampled employment contracts and payslips of harvesters and sprayers which showed that the sampled workers receive equal pay for equal work. Sampling methodology for the payslips and contracts defined under indicator 6.2.1</p>	Complied
<p>Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>			
6.2.1	<p>(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Applicable labour laws and documentation of pay and conditions are available to the workers. These are in the form of employment contracts (for foreign workers) and letters of employment offer (for local workers). These documents were prepared in English and in another language that the workers understand e.g, in Hindi, Bengali or Bahasa as the case may be.</p> <p>The employment contract stipulates terms of conditions of service such position, period of employment, types of work, responsibilities of employer, responsibilities of employee, salary payable, working hours, annual leave, sick leave and public holidays, mutual termination of contract, facilities, etc. The sampled employment contracts were signed, and renewed accordingly.</p> <p>Sighted records of briefing given to the workers at Sakilan POM on the contents of:</p>	Complied

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		<p>i) ORP (ordinary rate of pay), entitlements (rest day, medical leave etc) – 15/4/2022</p> <p>The documentation of pay is in the form of monthly pay slips which are also available to the workers showing breakdown of wages received, deductions, number of days offered, number of days worked, medical and annual leave taken, work on rest day, overtime, etc. Interviews conducted with the workers confirmed their understanding of the terms of the employment contract and their monthly pay slips. Number of samples taken are determined based on the formula of $\sqrt{n} \times 0.8$ (n= total number of workers)</p> <p>Employment contracts and payslips of the following workers were sighted during the audit:</p> <ul style="list-style-type: none"> i) Sakilan POM (8 workers sampled from 79 workers) ii) Linbar I Estate (10 workers sampled from 142 workers) iii) Linbar II Estate (8 workers sampled from 98 workers) iv) Sakilan Estate (10 workers sampled from 149 workers) <p>3 different production trends (October 2022 [peak], July 2022 [normal], March 2022 [low]) were selected. From the above selected sample workers, minimum wages of RM1,500 per month or RM57.69 per day based on Minimum Wages Order 2022 has been met.</p>	
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>The employment contracts signed between the estate/mill management detail out terms of employment and payment. These include regular working hours, statutory deductions, duration of employment, wages payable, working hours, medical benefits including medical leave entitlement, annual leave entitlement, mutual termination of service, etc. All the contracts sampled were still current.</p> <p>The payroll document (payslips) give accurate information on compensation for all work performed. It contains the following</p>	Non-compliance

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		<p>information: employee name, IC/passport, gang, month of pay, pay description, (basic, price bonus, productivity incentive, allowances, deductions for SOCSO, EIS, KSWP, total income for the month, total deductions, net pay. None of the workers have family members working to help them with their work.</p> <p>The list of sampled workers' payslips and employment contracts are as per those indicated under Indicator 6.2.1 above.</p> <p>However, employment contracts (main contract and extension) for the below sample workers were not in compliance with national requirements. Employment contract/extension offered was not in line with work permit/VISA/PLKS for the following workers:</p> <table border="1" data-bbox="1137 753 1928 1273"> <thead> <tr> <th>Worker information</th> <th>Work permit/VISA/PLKS</th> <th>Estate/Mill</th> </tr> </thead> <tbody> <tr> <td>Employee no.: 796, date joined: 1/2/18</td> <td>Validity period until 29/3/23 (1 year), contract period 5 years until 2023</td> <td>Sakilan POM</td> </tr> <tr> <td>Employee no.: ISRP/IOI/0208/56 49, date joined: 1/2/08</td> <td>Validity period until 23/2/23 (1 year), contract period 2 years effective from 1/5/2022</td> <td>Linbar II Estate</td> </tr> <tr> <td>Employee no.: ISRP/IOI/0319/57 37, date joined: 11/3/19</td> <td>Validity period until 23/4/23 (1 year), contract period 2 years effective from 1/5/2022</td> <td>Linbar II Estate</td> </tr> </tbody> </table> <p>Thus, a major NC was raised.</p>	Worker information	Work permit/VISA/PLKS	Estate/Mill	Employee no.: 796, date joined: 1/2/18	Validity period until 29/3/23 (1 year), contract period 5 years until 2023	Sakilan POM	Employee no.: ISRP/IOI/0208/56 49, date joined: 1/2/08	Validity period until 23/2/23 (1 year), contract period 2 years effective from 1/5/2022	Linbar II Estate	Employee no.: ISRP/IOI/0319/57 37, date joined: 11/3/19	Validity period until 23/4/23 (1 year), contract period 2 years effective from 1/5/2022	Linbar II Estate	
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6.2.3	(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave,	Evidence of compliance for regular working hours including overtime hours are as per Sabah Labour Ordinance. As verified in the check	Complied												

	<p>reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>roll and employment contract, they are also entitled to at least 30 minutes’ rest after 5 hours of work. Similarly, workers with medical certificates are given a paid medical leave, and female employees are entitled to 2 months’ maternity leave. These entitlements were verified from the mill workers’ employment contracts, punch cards and interviews with the workers themselves. At the point of audit, there was no evidence of termination, and so compliance with reasons for dismissal and period of notice observed.</p> <p>Salary deductions are made for statutory deductions such as SOCSO, EPF, and EIS. Non-statutory deductions are made for dependants’ passport renewals and permits and with the approval granted from Labour Department Sabah.</p> <p>Other related Labour Department approval checked:</p> <ul style="list-style-type: none"> i) For Sakilan POM, Labour Department approval for Permit to Employ Non-Residence Workers under section 118, Labour Ordinance (Sabah Chapter 67), ref: JTK.H.SDK.600-4/1/1/10401/003866 for 47 workers (Indonesian) validity period, 12/01/2022 to 11/01/2023. ii) Linbar 2 – Labour Department approval for Permit to Employ Non-Residence Workers under section 118, Labour Ordinance (Sabah Chapter 67), ref: JTK.H.SDK.600-4/1/1/01267/6282 for 127 workers (Indonesian) validity period, 27/07/2022 to 26/07/2023. iii) Sakilan Estate – Labour Department approval for Permit to Employ Non-Residence Workers under section 118, Labour Ordinance (Sabah Chapter 67), ref: JTK.H.SDK.600-4/1/1/01261/003858 for 120 (Indonesian), 13 (Philippines) workers validity period, 2/12/2022 to 1/12/2023. <p>Based on the sampled payslips, there were no other wage deductions sighted. The list of sampled workers’ payslips, employment contracts</p>	
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		and interviews are as per those indicated under Indicator 6.2.1 above.	
6.2.4	<p>(C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>Sakilan POM and its supply base continued to provide adequate housing to all its workers for free. All houses have its own sanitation facilities, electricity and water supplies. Treated water is supplied to all other estates from its own source and own generated electricity. Water and electricity are provided free of charge. Other welfare amenities available at the workers’ housing include HUMANA and CLC schools, playing fields, futsal court, surau, creche, grocery shops and places of worship (chapel and mosque). The management also provides Milo and powdered milk for use at the creche. Domestic water quality sampling were carried out by Dynakey Laboratories Sdn Bhd on 6/7/22 (sampling date), report reference, W0220706/03 dated 15/8/22. All parameter tested are within National Drinking Water Quality Standard (NDWQS)</p> <p>Medical facilities are provided at all estates and managed by Estate Health Assistants (EHA). Treatment available are for cough and cold, minor cuts and injuries. Records of fortnightly visiting medical officer (VMO) visits were also sighted. The VMO from Klinik Ong, Sandakan visits Sakilan Estate clinic and also advices the EHA as needed, and conducts housing site inspections with the health assistants. For Linbar 2, the VMO is from Klinik Ung, Lahad Datu.</p> <p>Also sighted during the audit were weekly linesite inspection reports carried out by the health assistants as follows:</p> <ul style="list-style-type: none"> i) Linbar 1: 10/11/22, 4/11/22, 28/10/22 and 21/10/22 ii) Linbar 2 estate: 4/11/22, 28/10/22, 21/10/22, and 14/10/22 iii) Sakilan Estate: 8/11/22, 2/11/22, 26/10/22 and 19/10/22 <p>Field visit to the Sakilan Mill, Linbar 1 and Linbar 2 linesites showed that the houses and the surrounding areas are generally well maintained and kept clean. Interviews conducted with workers also</p>	Complied

		confirmed the same. Any requests for house repairs were carried out within reasonable timeframe.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. - Minor compliance -	Effort to improve workers' access to adequate, sufficient and affordable food was demonstrated by the certification unit. Example of access to adequate, sufficient and affordable food provided are: i) Sundry shop and canteen within housing complex. ii) Green book area for vegetable planting iii) Regular check by estate management to monitor grocery price.	Complied
6.2.6	A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate). <i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i> In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each	For Sakilan Mill and its supply base, the calculation of DLW took into account housing, medical, transportation and education. The amount is calculated as RM1,616.88. The minimum amount that the workers receive is RM1,500 per month, which is higher than the DLW calculated.	Complied

	<p>locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage). The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>		
6.2.7	<p>Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>All core work performed by permanent, full-time employment under the unit of certification. This was evident based on worker's register checked at all visited operating units under Sakilan group.</p>	Complied
<p>Criterion 6.3: The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa</p>	<p>The statement recognising freedom of association and the right to collective bargaining is available in the IOI's Sustainable Palm Oil</p>	Complied

	<p>Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability (revised in October 2020). In this document, IOI commits to uphold the rights to freedom of association and recognize the right to collective bargaining and allow trade unions to have access to all workers.</p> <p>This was explained to all workers during Policy trainings conducted at the Sakilan POM and supply bases. The trainings were conducted as follows:</p> <p>Sakilan POM: 8/4/2022 Linbar I estate: 31/10/22 Sakilan estate: 8/11/2022</p> <p>This Policy has been demonstrably implemented based on records and observations as detailed out under Indicator 6.3.2 below.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.</p> <p>- Minor compliance -</p>	<p>Meeting 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 at the point of assessment. Interview with workers’ representatives @ Employees’ Consultative Committees (ECC) has confirmed that they were freely elected and no involvement of management in the formation of ECC. Minutes of meeting available upon request as per following evidences:</p> <p>i) Linbar 1 estate – 5/10/22, 8/9/22, 23/6/22 and 28/4/22 ii) Linbar 2 estate – 19/10/22, 25/8/22, 24/6/22 and 19/4/22 iii) Sakilan Estate – 27/10/22, 29/8/22, 23/6/22 and 22/4/22</p> <p>Issues discussed mainly on workers related issues (overtime pay, explanation on pay slips, renewal of work permits etc).</p>	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely</p>	<p>No interference of management in the formation or operation of registered unions/ labour organisations or associations, or other</p>	Complied

	<p>elected representatives for all workers including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>freely elected representatives for all workers including migrant and contract workers. Workers are freely to elect their own representatives via election process. Interview with workers' representatives @ Employees' Consultative Committees (ECC) has confirmed that they were freely elected and no involvement of management in the formation of ECC</p>	
<p>Criterion 6.4: Children are not employed or exploited.</p>			
<p>6.4.1</p>	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>The Policy for the protection of children, including the prohibition against child labour is available in IOI's Sustainable Palm Oil Policy. This Policy also pledges to eliminate all forms of child labour.</p> <p>Contracts signed between Sakilan Mill and the Estates contain an undertaking by the respective contractors that they shall not recruit any person below the age of 18. Clause d of the Additional Requirements For Contractors and Service Providers states that the contractors' workers must at least be 18 years old when employed. Sighted were contracts signed as follows:</p> <ul style="list-style-type: none"> i. Agreement between Halusah Ladang Sdn Bhd (Sakilan Palm Oil Mill) and Rico Enterprise which valid from 1/7/22 to 30/6/23. ii. Agreement Transportation contract between Linbar 2 Estate and Syarikat Pengangkutan Kurnia Maju. Contract validity from 1/7/22 to 30/6/23. 	<p>Complied</p>
<p>6.4.2</p>	<p>(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interviews with a few group of workers, documentation review and observations in the field, evidence is available that minimum age requirements of 18 years old are met throughout Sakilan POM and supply base. Personnel files contain copies of the workers' NRIC (for Malaysians) and passports (for non-Malaysians). These documents were used to screen age of the workers when they applied for the job. Visit to the linesite and field also did not reveal any persons under 18 years old working.</p>	<p>Complied</p>

6.4.3	<p>(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>There was no evidence that any young persons were employed in at Sakilan POM and its supply base as evidenced from documentation review (from worker’s master list – youngest is 19 years old), field observations and interviews.</p>	Complied
6.4.4	<p>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.</p> <p>- Minor compliance -</p>	<p>The IOI Sustainability Palm Oil Policy which pledges to eliminate all forms of child labour is displayed at prominent places near the office and workers’ housing. Based on the documents sighted, communication about its no child labour policy were communicated to all levels of employees as evidenced from training records held as follows:</p> <p>Sakilan Estate: 20/1/22 Linbar 1 estate : 7/11/22</p>	Complied
<p>Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
6.5.1	<p>(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>A Policy to prevent sexual and other forms of harassment is contained in IOI’s Sustainable Palm Oil Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability (revised in October 2020). This document states that the Company will promote a safe and healthy working environment that is free from sexual harassment and other hazards. In addition, IOI also has a policy known as Guideline for Handling Harassment at Workplace. Based on interviews with members of the Women’s Empowerment Group and other workers, these Policies are being implemented and communicated to all levels of workforce during Policy trainings conducted as follows:</p> <p>Linbar 2 estate: 23/2/22 Sakilan sstate: 16/11/22 Linbar 1 estate: 13/10/22</p>	Complied

		The IOI Sustainability Palm Oil Policy is also displayed at prominent places near the office and workers' housing.	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>A Policy to prevent sexual and other forms of harassment is contained in IOI's Sustainable Palm Oil Policy signed by the Group Managing Director/Chief Executive Officer and Group Head of Sustainability (revised in October 2020). This document states that the Company will protect reproductive health of women employees. This Policy is being implemented based on interviews held with women employees who are not prohibited from planning their families, are entitled to 2 months paid maternity leave, and women employees who are exposed to chemicals would be re-assigned to another job once she is confirmed pregnant. The adaptation of this policy is still continued and implementation can be seen under the sensitization of these policies on the ground. For example, sensitization of the policy was done 13/10/2022 at Linbar 1 estate.</p>	Complied
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.</p> <p>- Minor compliance -</p>	<p>Evidence was available that needs of new mothers were assessed. Sighted during the audit were assessment form for a new mother at Linbar I estate. The assessment was carried out on 14/4/2022.</p> <p>For new mother's assessment, IOI developed a checklist which has covered the elements as reported "The assessments covered new mothers' needs such as post-natal, nursing, infant medical check-up, space required to express milk while at work, immunization for baby, and transportation needed for the purpose of new mother.</p>	Complied
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>IOI Corporation Berhad has a Grievance Procedure dated 20 Jan 2020. Para 4 states that the Company commits to safeguard all stakeholders involved in the grievance process against potential threats, intimidation, violence or reprisals. Furthermore, the grievance mechanism support with Whistleblowing Policy revised on October 2019. Para 4.0 stated that the complainants may choose to remain anonymous when reporting on the particular grievance. This</p>	Complied

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		<p>Policy were communicated during Policy trainings conducted as follows:</p> <p>Linbar 2 Estate: 17/2/22 Linbar I estate: 28/9/22 Sakilan POM: 4/10/22</p> <p>The IOI Sustainability Policy is also displayed at prominent places near the office and workers' housing.</p>	
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All workers have entered into employment voluntarily and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees. • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>Sakilan POM certification unit can demonstrate that all workers have entered into employment voluntarily.</p> <p><u>Passports:</u> Workers are given the option of either keeping their own passports. Employment contracts has clearly stated the passport keeping is the choice of the workers. Based on interview with JCC a few groups of workers, they have confirmed that passport were kept by themselves.</p> <p><u>Recruitment fees:</u> No recruitment fees are imposed on any of the foreign workers. IOI will bare all recruitment fee. For Sabah, most of the foreign workers join voluntary and without involvement of recruitment agent/person.</p> <p><u>Contract substitution:</u> No contract substitution as the workers entered the employment voluntarily.</p> <p><u>Involuntary overtime:</u> No involuntary overtime practice by the company. Overtime is normally based on task requirement and offered for those who willing to do overtime work.</p> <p>Lack of freedom of workers to resign & penalty for termination of</p>	Complied

		<p>employment: Workers can terminate the contract with 14 days' notice. However, the agreement stated that if a worker does not fulfil the first 2 years' contract, upon 14 days' notice a worker has to repay the recruitment cost of 100% if service less than 6 months and 50% if service for 6 months or more but less than 2 years. Refer to indicator 6.2.2 and 6.2.3 for further details.</p> <p><u>Debt bondage & withholding of wages:</u></p> <p>a. Based on payslips reviewed for sample workers, there was no evidence of any debt bondage and withholding of wages. Refer to indicator 6.2.2 and 6.2.3 for further details.</p>	
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>IOI has established several related policies and procedure including:</p> <ol style="list-style-type: none"> 1. IOI Plantation Foreign Workers Recruitment Guidelines & Procedures in Malaysia dated Oct 2017 (revised 2018) 2. Minimum Wages & Leave Pay Policies in Malaysia dated Jan 2019 3. IOI Group Sustainable Palm Oil Policy dated October 2020. <p>The implementation has been carried out and verified especially on the achievement of the minimum wages of foreign workers. Please refer to indicator 6.2.2 and 6.2.3 for further details.</p>	Complied
<p>Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			

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6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>The management has established Safety Committee Member consist of Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate/Mill Manager. The mill and estates manager has been appointed as person responsible for safety and health cum chairman for safety and health as per Safety Management Plan Section 1.3.4 dated 05/10/2022 stating that Managers of respective units is automatically appointed as ESH Chairman. All correspondence were sighted and verified. The OSH committee discussed regarding the safety and health of the workers on quarterly basis during the OSH committee meeting. In the meeting discussed on the matters arising from the previous meetings, accident and incident report, workplace inspection, and training. Concerns on issue related health, safety and welfare were discussed at these meetings and recorded. The OSH Committee meeting for Estate was conducted on quarterly basis. Reviewed the latest minutes meeting FY 2022 as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <tr> <td style="width: 33%;">OSH Meeting 2022</td> <td style="width: 33%;">Sakilan POM</td> <td style="width: 33%;">Linbar 1 Estate</td> </tr> <tr> <td>1st Quarter</td> <td>30/03/2022</td> <td>08/04/2022</td> </tr> <tr> <td>2nd Quarter</td> <td>29/06/2022</td> <td>21/07/2022</td> </tr> <tr> <td>3rd Quarter</td> <td>28/09/2022</td> <td>10/10/2022</td> </tr> <tr> <td>4th Quarter</td> <td>TBC</td> <td>TBC</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">OSH Meeting 2022</td> <td style="width: 33%;">Linbar 2 Estate</td> <td style="width: 33%;">Sakilan Estate</td> </tr> <tr> <td>1st Quarter</td> <td>18/03/2022</td> <td>30/03/2022</td> </tr> <tr> <td>2nd Quarter</td> <td>24/06/2022</td> <td>27/06/2022</td> </tr> </table>	OSH Meeting 2022	Sakilan POM	Linbar 1 Estate	1 st Quarter	30/03/2022	08/04/2022	2 nd Quarter	29/06/2022	21/07/2022	3 rd Quarter	28/09/2022	10/10/2022	4 th Quarter	TBC	TBC	OSH Meeting 2022	Linbar 2 Estate	Sakilan Estate	1 st Quarter	18/03/2022	30/03/2022	2 nd Quarter	24/06/2022	27/06/2022	Complied
OSH Meeting 2022	Sakilan POM	Linbar 1 Estate																									
1 st Quarter	30/03/2022	08/04/2022																									
2 nd Quarter	29/06/2022	21/07/2022																									
3 rd Quarter	28/09/2022	10/10/2022																									
4 th Quarter	TBC	TBC																									
OSH Meeting 2022	Linbar 2 Estate	Sakilan Estate																									
1 st Quarter	18/03/2022	30/03/2022																									
2 nd Quarter	24/06/2022	27/06/2022																									

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		3 rd Quarter	28/09/2022	27/09/2022	
		4 th Quarter	TBC	TBC	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>The procedures for accident and emergencies has been established. There is formation of ERP Team & ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estates and mill. They includes emergencies relating fire, chemical spillage, flood and accident at work place. Refer Flowchart procedure that has been reviewed on 17/10/2022 as below:</p> <ol style="list-style-type: none"> 1. Emergency Response for Eartquake 2. Emergency Response for accident (Tractor & Lorry Dvrer) 3. Emergency Response for Chemical handling 4. Emergency Response for physical injured 5. Emergency Response for fire at Mill 6. Emergency Response for leachate from EFB 7. Emergency Response for CPO spillage 8. Emergency Response for Schedule waste spillage 9. Emergency Response for electric shocked 10. Emergency Response for effluent spillage 			Complied

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		<p>The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure's guidelines were issued by SPO and amended to tailor to the situation differences in the estates and mill.</p> <p>The operating units continuously provide training to the workers to ensure the awareness on the ERP. Reviewed the training records as follows:</p> <table border="1" data-bbox="1137 638 1928 885"> <thead> <tr> <th>Estate/ Mill</th> <th>ERP Training date</th> </tr> </thead> <tbody> <tr> <td>Sakilan POM</td> <td>21/09/2022</td> </tr> <tr> <td>Linbar 1 Estate</td> <td>19/09/2022</td> </tr> <tr> <td>Linbar 2 Estate</td> <td>05/03/2022</td> </tr> <tr> <td>Sakilan Estate</td> <td>25/06/2022</td> </tr> </tbody> </table> <p>Procedure for First Aid has been established. Refer SOP Emergency Prevention, Preparedness and Response dated 01/08/2012 with reference number: IOI-OSH 3.3.4.3. The operating provided first aid kit/box and located in designated places or assigned to competent first aider. The operating units has also established an information on the location of first aid box, name and contact no. of the assigned first aider and communicated through briefing, training and displayed on notice board. First aid kit was monitored on monthly basis for estate and quarterly basis for mill. Latest inspection as follows:</p> <table border="1" data-bbox="1137 1193 1917 1374"> <thead> <tr> <th>Estate/ Mill</th> <th>First Aid Training date</th> <th>Latest First Aid Monitoring Record</th> </tr> </thead> <tbody> <tr> <td>Sakilan POM</td> <td>18/07/2022</td> <td>01/11/2022</td> </tr> <tr> <td>Linbar 1 Estate</td> <td>26/07/2022</td> <td>11/11/2022</td> </tr> </tbody> </table>	Estate/ Mill	ERP Training date	Sakilan POM	21/09/2022	Linbar 1 Estate	19/09/2022	Linbar 2 Estate	05/03/2022	Sakilan Estate	25/06/2022	Estate/ Mill	First Aid Training date	Latest First Aid Monitoring Record	Sakilan POM	18/07/2022	01/11/2022	Linbar 1 Estate	26/07/2022	11/11/2022	
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Linbar 2 Estate	18/02/2022	10/11/2022							
Sakilan Estate	16/02/2022	15/11/2022							
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>	<p>Refer PPE Issuance record for the year 2022. The estates and mill provide PPE to the employees such as apron, safety helmets, and safety shoes relevant to the work handled by the workers. Records of PPE issuance for the estate were sighted. During the site visit workers was observed to be in PPE. Based on the HIRARC carried out</p>	Complied						

	<p>- Critical (Major) compliance -</p>	<p>at the estates/mill the PPE types for the various activities has been identified and implemented.</p> <table border="1" data-bbox="1137 466 1928 924"> <thead> <tr> <th>Category</th> <th>PPE provided</th> </tr> </thead> <tbody> <tr> <td>Tractor Driver</td> <td>Safety Helmet, Safety Shoes, Ear Plug, Safety Vest.</td> </tr> <tr> <td>Sprayers</td> <td>Respirator, nitrile glove, goggles, wellington boots, apron.</td> </tr> <tr> <td>Manuring</td> <td>Apron, wellington boots, dust mask, nitrile glove.</td> </tr> <tr> <td>Engine Driver (Genset)</td> <td>Safety Helmets, Safety shoes, Earmuff / Ear Plug, Gloves</td> </tr> <tr> <td>Harvester</td> <td>Safety helmet, Goggle, sickle cover, hand glove, wellington boots</td> </tr> </tbody> </table> <p>Similarly, the mill issued PPE to its employees for their protection at workplace. Records of PPE issued are maintained individually to all employees. PPE issued to the workers is safety helmets, safety shoes. Special PPE for workers assigned to height, confined space. Safety shoes issued on a 6 monthly basis and recorded.</p> <table border="1" data-bbox="1137 1134 1928 1383"> <thead> <tr> <th>Category</th> <th>PPE provided</th> </tr> </thead> <tbody> <tr> <td>Mill operator</td> <td>Safety boots, earmuff, safety vest, helmet, cotton glove</td> </tr> <tr> <td>Water treatment Plant Operator</td> <td>Safety boots, earmuff, safety vest, helmet, cotton glove, dust mask.</td> </tr> </tbody> </table>	Category	PPE provided	Tractor Driver	Safety Helmet, Safety Shoes, Ear Plug, Safety Vest.	Sprayers	Respirator, nitrile glove, goggles, wellington boots, apron.	Manuring	Apron, wellington boots, dust mask, nitrile glove.	Engine Driver (Genset)	Safety Helmets, Safety shoes, Earmuff / Ear Plug, Gloves	Harvester	Safety helmet, Goggle, sickle cover, hand glove, wellington boots	Category	PPE provided	Mill operator	Safety boots, earmuff, safety vest, helmet, cotton glove	Water treatment Plant Operator	Safety boots, earmuff, safety vest, helmet, cotton glove, dust mask.	
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		Workshop	Safety Helmets, Goggles, Leather Gloves, safety Shoes.		
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.</p> <p>- Minor compliance -</p>	<p>Medical care is provided to all the employees by the organization and covered by accident insurance. Reviewed on workers profile records found that all workers are covered by the accident insurances. Local workers and foreign workers were covered under SOCSO scheme. Sighted the contribution form (8A) for August, September and October 2022 for the mill and all sampled estate as below.</p>		Complied	
		Operating Unit	Month	Total Workers	Amount
		Sakilan POM	Aug 2022	105	RM4,031.30
			Sept 2022	105	RM3,971.90
			Oct 2022	96	RM3,732.80
		Linbar 1 Estate	Aug 2022	157	RM4,163.70
			Sept 2022	154	RM4,314.90
			Oct 2022	154	RM4,914.50
		Linbar 2 Estate	Sept 2022	111	RM2,854.70
			Oct 2022	109	RM2,897.60
		Sakilan Estate	Aug 2022	163	RM4,765.80
			Sept 2022	164	RM4,640.30

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		Oct 2022	165	RM4,499.40																												
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	<p>Records of all accidents are kept. Accident incidences are reviewed during the safety meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKPP 8 form were submitted to DOE through MyKKP systems. Occupational Injuries were recorded as below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Operating Unit</th> <th colspan="2">2021</th> <th rowspan="2">Hours worked</th> <th rowspan="2">Average Days Worked</th> </tr> <tr> <th>Cases</th> <th>TLA</th> </tr> </thead> <tbody> <tr> <td>Sakilan POM</td> <td>1</td> <td>2</td> <td>269392</td> <td>113</td> </tr> <tr> <td>Linbar 1 Estate</td> <td>4</td> <td>10</td> <td>404808</td> <td>167</td> </tr> <tr> <td>Linbar 2 Estate</td> <td>1</td> <td>6</td> <td>255088</td> <td>107</td> </tr> <tr> <td>Sakilan Estate</td> <td>4</td> <td>5</td> <td>376512</td> <td>159</td> </tr> </tbody> </table>			Operating Unit	2021		Hours worked	Average Days Worked	Cases	TLA	Sakilan POM	1	2	269392	113	Linbar 1 Estate	4	10	404808	167	Linbar 2 Estate	1	6	255088	107	Sakilan Estate	4	5	376512	159	Complied
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Principle 7: Protect, conserve and enhance ecosystems and the environment																																
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.																																
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	<p>The estate has established Integrated Pest Management Plan and documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 1.6 Identification of Integrated Pest Management. Reviewed the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The estates continuously planted beneficial plant such as <i>Cassia Cobanensis</i>, <i>Antigonon leptopus</i> and <i>Tunera subulata</i>. Reviewed the beneficial plant planted records at Linbar 2 Estate as follows: <ol style="list-style-type: none"> a. <i>Cassia Cobanensis</i> – 123 chain 			Complied																											

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		<ul style="list-style-type: none"> b. <i>Antigonan Leptopus</i> – 47 chain c. <i>Tunera Subulata</i> – 48 chain <p>2. The estate conducted maintenance for the existing beneficial plant plot in the estate. Reviewed the maintenance records for beneficial plant FY 2022/23 at Linbar 1 Estate and Sakilan Estate. The estate conducted rat baiting base on the results of rat damage from FFB grading at mill. Reviewed the rat bating records conducted in June and July 2022.</p>	
7.1.2	<p>Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>There were no species referenced in the Global invasive Species database and CABI.org sighted within the estate and POM premises.</p>	Complied
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities.</p> <p>- Minor compliance -</p>	<p>No evidence of fire use to control pest in the estate.</p>	Complied
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <p>- Critical (Major) compliance -</p>	<p>Justification of all pesticides used was demonstrated. Sighted Chemical calibration for CKS palm used that included dosage for circle weeding, selective weeding and P&D. Pesticide used was registered under the Pesticide Act 1974. Refer chemical register for the year of 2022. Only class II, class III & class IV pesticides was used. Objective vidence related as below:</p> <ul style="list-style-type: none"> a) There is no paraquat used for sampled estates b) Standard Operating Procedure under subject 7.1 Weeding - Weeds & weeding and the Agrochemical Management Guidelines 28/8/2020 ref IOI/GG/SE/102 as a guidelines for weeding activities 	Complied

		<p>c) The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOP and included chemical register list which indicates the use of selective products that are specific to the targeted pest, weed or disease.</p> <p>d) Purchases of pesticides are made on a centralized arrangement via Regional Office thus a control by the organization.</p>			
<p>7.2.2</p>	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided. - Critical (Major) compliance -</p>	<p>The estates had records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per ha.</p> <p>a) Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available and verified.</p> <p>b) All pesticides used were those officially registered under the Pesticide Act 1974. The CU had used only class II ,class III & class IV pesticides.</p> <p>c) No illegal agrochemicals (stated by local and international laws) in particular paraquat were used in their estates.</p> <p>Variation of chemical usage are attributed to sizes of immature areas, rainfall pattern and the regeneration growth of weeds in different type of soil series.</p> <p>Records of pesticides used and a.i per Ha is monitored monthly in the yearly Pesticide Records for July 2021 to June 2022 The records were sampled and available for verification as below:</p> <table border="1" data-bbox="1137 1278 1921 1324"> <tr> <td>Type of Chemical</td> <td>a.i / ha</td> </tr> </table>	Type of Chemical	a.i / ha	<p>Complied</p>
Type of Chemical	a.i / ha				

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			Linbar 1 Estate	Linbar 2 Estate	Sakilan estate	
		Metsulfuron Methyl	0.0201	0.017	0.0173	
		Glyphosate Isoprorylamine	0.8667	3.2767	1.1237	
		Triclophyr Butoxy Ethyl	0.0087	0.0179	-	
		2,4-D Dimethylamine	0.0049	-	-	
		Sodium Chloride	0.0294	1.4644	-	
7.2.3	(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans. - Critical (Major) compliance -	IPM plans was established and monitored to ensure used of chemicals was according to the guidelines. The quantity of agrochemicals required for various field conditions is documented and justified in Standard Operating Procedure under subject 7.1 Weeding - Weeds & weeding and the Agrochemical Management Guidelines 28/8/2020 ref IOI/GG/SE/102. The manual provides the guideline on type of agrochemical use, target pest/weed/disease, weed situation, recommended chemical brand name, application rate, and method of application. Verification of chemical register, chemical issuance records, and site visits showed that the pesticides used were in accordance with the justification in the manual. Beneficial plants for hosting the leaf eating predators were seen planted in many places at the estates' roadsides. The implementation in the field is consistent with the SOP established. Class I herbicide is no longer in used by all the sampled estates.				Complied
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines. - Minor compliance -	No evidence of prophylactic use of pesticides in the estates visited as per Register of Chemicals Hazardous to Health for all estates visited.				Complied
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	The Chemical Registers for the mill and sampled estates were available for verification and reviewed yearly and as and when there				Complied

	<p>paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ul style="list-style-type: none"> a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak. <p>- Minor compliance -</p>	<p>are introductions of new chemicals in the operations. The register showed and concluded that all pesticides used were of class II, III & class IV. The use of paraquat had been prohibited in all IOI estates. As for usage of highly toxic/limited pesticides, the estates acquired permit from Department of Agriculture. SDS were placed in the chemical store for emergency purpose. Emergency eye wash located at the chemical store were functioned. Estate's usage of pesticides which are were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000.</p> <p>There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used. Sighted from records and interviews with workers, staff and estate assistants, concluded that training were held with all precautions being taken and all legal requirements met. Sample of chemical used in the estates among others as listed below;</p> <table border="1" data-bbox="1137 927 1924 1276"> <thead> <tr> <th>No</th> <th>Chemical name</th> <th>Class</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Glyphosate Isopropylamine 41%</td> <td>III</td> </tr> <tr> <td>2</td> <td>Metsulfuron Methyl 20%</td> <td>IV</td> </tr> <tr> <td>3</td> <td>Triclopyr Butoxy Ethyl Ester 32.1%</td> <td>III</td> </tr> <tr> <td>4</td> <td>Cyperact 16.0 EC</td> <td>III</td> </tr> <tr> <td>5</td> <td>Monex HC</td> <td>III</td> </tr> <tr> <td>6</td> <td>Winter 32.1 EC</td> <td>III</td> </tr> </tbody> </table>	No	Chemical name	Class	1	Glyphosate Isopropylamine 41%	III	2	Metsulfuron Methyl 20%	IV	3	Triclopyr Butoxy Ethyl Ester 32.1%	III	4	Cyperact 16.0 EC	III	5	Monex HC	III	6	Winter 32.1 EC	III	
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<p>7.2.6</p>	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>- Critical (Major) compliance -</p>	<p>The pesticides operators has been given training regarding the usage safety and health issue and proper way for chemical application and attend monthly health surveillance done by the Medical Assistant. Pesticide operators are given training on the safe handling and application of the pesticides. Suitable personal protective equipment's and application equipment provided to the operators based on the PPE issuance forms. Reviewed the training records as per criteria 3.7.2. Sampled the training conducted for pesticide handlers as below: -</p> <p>Sakilan POM</p> <table border="1" data-bbox="1137 710 1915 858"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Chemical Store & Lubricant Store Training</td> <td>23/07/2022</td> </tr> <tr> <td>SDS Training</td> <td>04/10/2022</td> </tr> </tbody> </table> <p>Linbar 1 Estate</p> <table border="1" data-bbox="1137 906 1915 1054"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>SOP Chemical Handling and SDS Training</td> <td>23/08/2022</td> </tr> <tr> <td>SOP Triple Rinsed</td> <td>26/04/2022</td> </tr> </tbody> </table> <p>Linbar 2 Estate</p> <table border="1" data-bbox="1137 1102 1915 1305"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Triple Rinsing Cleaning</td> <td>29/03/2022</td> </tr> <tr> <td>SOP Spraying</td> <td>07/05/2022</td> </tr> <tr> <td>Chemical Handling</td> <td>16/04/2022</td> </tr> </tbody> </table> <p>Sakilan Estate</p>	Training	Date	Chemical Store & Lubricant Store Training	23/07/2022	SDS Training	04/10/2022	Training	Date	SOP Chemical Handling and SDS Training	23/08/2022	SOP Triple Rinsed	26/04/2022	Training	Date	Triple Rinsing Cleaning	29/03/2022	SOP Spraying	07/05/2022	Chemical Handling	16/04/2022	<p>Complied</p>
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		Training	Date	
		Spraying Technique and PPE	21/04/2022	
		Triple Rinsing Training	21/04/2022	
		Chemical Mixing Training	27/04/2022	
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>Pesticides were found stored in the mill and all estate’s Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. The stores were at all times locked and at the time of visit the storekeeper was seen to unlock the pad-lock to open entrance door for auditor to inspect the store. At the entrance door, signage requiring donning of PPE were visibly posted. The Chemical Store signage with required Hazard Symbols were available at the entrance. The facility ventilation fan was found working with adequate ventilation available, up-to-date chemical register, trade and generic names, and their Safety Data Sheet were available.</p>		Complied
7.2.8	<p>All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes.</p> <p>- Minor compliance -</p>	<p>Addressed in the SOP Pengendalian Bekas Kosong dated 01/08/2012 for Triple Rinsing and Punctured guidelines for empty chemical containers. The container were collected at designated placed as disposed through responsible contractors or sent to collection centre, normally at Mill.</p> <p>Record of disposal as below:</p> <p>Linbar 1 Estate: Consignment note SC22000100 dated 11/11/2022. Empty chemical container 0.0132 MT, Used Welding Rod 0.0035 MT and Used PPE / Rags 0.090 MT sent to Collection Centre LSPOM.</p> <p>Linbar 2 Estate: Consignment note P023789 dated 17/10/2022. Empty chemical container 0.0490 sent to Collection Centre LSPOM.</p>		Complied

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		Sakilan Estate: Consignment Note 05526 dated 18/08/2022. Empty chemical containers 0.15 MT disposed by Tong Lian Enterprise.	
7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	Aerial application of agrochemicals is not practiced in estates visited. This is confirmed through observation during the site visit and interview with the employees. Such method is no longer in existence in the estate's practices.	Complied
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>The CHRA for the estates and the mill was conducted. In addition, the assessor recommended medical surveillance be conducted for the categories of employees who have contact with chemicals. The medical surveillance was carried out on as below:</p> <p>Sakilan POM - Medical Surveillance has been conducted on 30/09/2022 by DAB OH Sdn Bhd. A total of 41 workers were examined and none of them got abnormal results or recommended for removal.</p> <p>Linbar 1 Estate - Medical Surveillance has been conducted on 22/09/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 25 workers were examined and the results were all workers are certified as fit to work.</p> <p>Linbar 2 Estate - Medical Surveillance has been conducted on 22/09/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 26 workers were examined and the results were all workers are certified as fit to work.</p> <p>Sakilan Estate - Medical Surveillance has been conducted on 10/06/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 29 workers were examined and the results were all workers are certified as fit to work.</p>	Complied

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7.2.11	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>Based on site observation and verification of employee master list and interviews at the sampled estates, there was no evidence that work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions. Standard Operating Procedure adopted by the Organisation guidelines on reproductive health dated 05/10/2020 whereby; "No work with pesticides is given to pregnant or breast-feeding women" has been established by IOI. The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.</p>	Complied
<p>Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p>	<p>The operating units has identified the waste generated from the mill operation. A management plan has been established based on the waste identified and documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 2.0 Identification and management Plan of Waste products, potential Pollution Source and Potential Source of GHG Emission. Among the waste identified such as:</p> <ul style="list-style-type: none"> • Scheduled waste and Empty Containers • Clinical Waste • Domestic and Recycle Waste, Sewage and Garden Residue 	Complied
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>The operating units demonstrated the proper disposal of waste material base on the waste management plan established. Reviewed the implementation of the management plan established as follows:</p> <ol style="list-style-type: none"> 1. Domestic waste were collected once a week and disposed at designated landfill in field P22 at Sakilan Estate, PM16C at Linbar 1 Estate and P18A at Linbar 2 Estate. Reviewed the 	Complied

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		<p>domestic waste collection records as Scheduled for Rubbished Collection and weighbridge ticket.</p> <p>2. The mill act as centralized collection centre of scheduled waste for Sakilan Estate and Sakilan Palm Oil mill as per approval letter from DOE Sabah. Refer approval letter no. ASSH (B)91/110/619/001 Jld22(85) dated 23/01/2018. Reviewed the Scheduled Waste send to as per inventory and letter dated 29/07/2022 and 15/10/2022.</p> <p>3. The scheduled waste was disposed through licensed operator, Lagenda Bumimas Sdn. Bhd. Reviewed the disposal records as follows:</p> <table border="1" data-bbox="1205 758 1798 1300"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment note no</th> </tr> </thead> <tbody> <tr> <td rowspan="13">18/08/2022</td> <td>417</td> <td>2022081817STC308</td> </tr> <tr> <td>409</td> <td>2022081817TBK48N</td> </tr> <tr> <td></td> <td>2022081817MKFOXZ</td> </tr> <tr> <td></td> <td>2022081818JHWG8E</td> </tr> <tr> <td>429</td> <td>20220818185U30QO</td> </tr> <tr> <td>410</td> <td>2022081817VD6N42</td> </tr> <tr> <td></td> <td>2022081817XOJSG2</td> </tr> <tr> <td>306</td> <td>2022081817W96L7X</td> </tr> <tr> <td>305</td> <td>2022081817OTLH56</td> </tr> <tr> <td>110</td> <td>2022081817A0ZEM1</td> </tr> <tr> <td>109</td> <td>2022081817HDNSP7</td> </tr> <tr> <td>104</td> <td>20220818174NC5UD</td> </tr> </tbody> </table> <p>4. The Linbar 1 Estate and Linbar 2 Estate send the scheduled waste generated to Ladang Sabah Palm Oil Mill which act as</p>	Date	SW	Consignment note no	18/08/2022	417	2022081817STC308	409	2022081817TBK48N		2022081817MKFOXZ		2022081818JHWG8E	429	20220818185U30QO	410	2022081817VD6N42		2022081817XOJSG2	306	2022081817W96L7X	305	2022081817OTLH56	110	2022081817A0ZEM1	109	2022081817HDNSP7	104	20220818174NC5UD	
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		<p>centralized collection centre as per approval letter from DOE Sabah. Refer approval letter no. ASSH (B)91/110/619/001 Jld22(85) dated 23/01/2018. Reviewed the Scheduled Waste send to Ladang Sabah Palm Oil Mill as per letter dated 16/08/2022 and 08/11/2022.</p> <p>5. The mill disposed the scheduled waste generated through licensed operator, Lagenda Bumimas Sdn. Bhd. Reviewed the disposal records as follows:</p> <table border="1" data-bbox="1205 644 1812 863"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment note no</th> </tr> </thead> <tbody> <tr> <td rowspan="4">05/07/2022</td> <td>417</td> <td>2022070508KH9BZW</td> </tr> <tr> <td>410</td> <td>2022070508ZFN9S6</td> </tr> <tr> <td>409</td> <td>20220705083WN0P7</td> </tr> <tr> <td>305</td> <td>2022070507K5R2ZD</td> </tr> </tbody> </table> <p>6. The mill disposed the mill by-products such as shredded fibre and kernel shell through selling the by-products to sister company/refinery or used as boiler fuel at ration of 70:30. Reviewed the records of shredded fibre sold FY 2022 as at October 2022 recorded at 5945.32 tons.</p> <p>7. The mill monitored the collection of recycle waste generated in the estate. Reviewed the records for glass bottle, plastic bottle and paper as at October 2022.</p> <p>8. The operating units continuously promoted the reuse, reduce and recycle program. Sighted the 3R bin placed at the housing area. Reviewed the sales of recycle waste records as per official receipt no 06197 dated 11/08/2012 at Linbar 2 Estate and 417510, 417512 dated 03/11/2022 and 417520 dated 04/11/2022 at Sakilan Estate.</p>	Date	SW	Consignment note no	05/07/2022	417	2022070508KH9BZW	410	2022070508ZFN9S6	409	20220705083WN0P7	305	2022070507K5R2ZD	
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		For replanting, the old palms were felled, shredded, windrowed and left to decompose as sighted in field P2022 at estates visited.	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	No evidence of fire use for waste disposal. Domestic waste was disposed in landfill area. No evidence of scheduled waste or recycle waste were found in the landfill. For replanting, the old palms were felled, shredded, windrowed and left to decompose as sighted in field P2022 at estates visited.	Complied
Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	IOI Plantation has established standard operating procedure to manage soil fertility documented in Standard Operating Procedure (SOP) for Estate Operation under section: <ol style="list-style-type: none"> 1. Standard Operating Procedure for Leguminous Cover Plant Manuring, document no. IOI/SOP/A/08, issue date 2007, revised date March 2020 2. Standard Operating Procedure for Manual Fertiliser Application for Immature and Mature Palms, document no. IOI/SOP/A/09, issue date 2007, revised date March 2020 3. Standard Operating Procedure for wheelbarrow Fertiliser Application for Immature and Mature Palms, document no. IOI/SOP/A/10, issue date 2007, revised date March 2020 4. Standard Operating Procedure for Buffalo Assisted manuring (BAM) for Immature and Mature Palms, document no. IOI/SOP/A/11, issue date 2007, revised date March 2020 5. Standard Operating Procedure for Semi mechanised Manuring for Mature Palms, document no. IOI/SOP/A/12, issue date 2007, revised date March 2020 	Complied

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		<p>6. Standard Operating Procedure for Empty Fruit Bunch (EFB) Mulching, document no. IOI/SOP/A/13 issue date 2007, revised date March 2020</p>																									
<p>7.4.2</p>	<p>Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. - Minor compliance -</p>	<p>IOI Plantation has established standard operating procedure for foliar and soil sampling as follows:</p> <ol style="list-style-type: none"> Standard Operating Procedure for Foliar Analysis, document no. IOI/SOP/A/41, issue date 2007, revised date March 2020 Standard Operating Procedure for Soil Analysis, document no. IOI/SOP/A/42, issue date 2007, revised date March 2020 <p>Review the latest soil and foliar sampling records as follows:</p> <p>Soil</p> <table border="1" data-bbox="1137 778 1883 1007"> <thead> <tr> <th>Estate</th> <th>Date</th> <th>Report No</th> </tr> </thead> <tbody> <tr> <td>Linbar 1 Estate</td> <td>Nov 2021 – Jan 2022</td> <td>S040/41-22</td> </tr> <tr> <td>Linbar 2 Estate</td> <td>Dec 2019</td> <td>N/A</td> </tr> <tr> <td>Sakilan Estate</td> <td>Oct 2018</td> <td>N/A</td> </tr> </tbody> </table> <p>Foliar</p> <table border="1" data-bbox="1137 1058 1883 1353"> <thead> <tr> <th>Estate</th> <th>Date</th> <th>Report No</th> </tr> </thead> <tbody> <tr> <td>Linbar 1 Estate</td> <td>Jul 2021 – Sep 2021</td> <td>P028/21-22</td> </tr> <tr> <td>Linbar 2 Estate</td> <td>Aug 2022 – Sep - 2022</td> <td>P050/22-23r</td> </tr> <tr> <td>Sakilan Estate</td> <td>Oct 2021 – Nov 2021</td> <td>P044/21-22</td> </tr> </tbody> </table>	Estate	Date	Report No	Linbar 1 Estate	Nov 2021 – Jan 2022	S040/41-22	Linbar 2 Estate	Dec 2019	N/A	Sakilan Estate	Oct 2018	N/A	Estate	Date	Report No	Linbar 1 Estate	Jul 2021 – Sep 2021	P028/21-22	Linbar 2 Estate	Aug 2022 – Sep - 2022	P050/22-23r	Sakilan Estate	Oct 2021 – Nov 2021	P044/21-22	<p>Complied</p>
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7.4.3	<p>A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>As nutrient cycle strategy, Empty fruit bunch was disposed through field application base on the availability of EFB as it was also reused/sold for boiler fuel. Reviewed EFB application records as to date October 2022 for all estate visited as follows:</p> <p>Linbar 1 Estate – 181.88 tons Linbar 2 Estate – 16.99 tons Sakilan Estate – 14.60 tons</p>	Complied								
7.4.4	<p>Records of fertiliser inputs are maintained.</p> <p>- Minor compliance -</p>	<p>Fertiliser application was conducted as per SOP established and recommendation by the Agronomist.</p> <p>The estate maintained the fertiliser application records in Daily Cost Book.</p> <p>The fertiliser application was monitored by the Agronomist during their visit and recorded in Fertiliser Application Observation Sheet. Reviewed the agronomist visit records for all estate visited.</p>	Complied								
Criterion 7.5: Practices minimise and control erosion and degradation of soils.											
7.5.1	<p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.</p> <p>- Critical (Major) compliance -</p>	<p>The GIS department has prepared the soil series map for all estates visited. Among the soil series identified as follows:</p> <table border="1" data-bbox="1137 1018 1926 1283"> <thead> <tr> <th data-bbox="1137 1018 1352 1070">Estate</th> <th data-bbox="1359 1018 1926 1070">Soil Series</th> </tr> </thead> <tbody> <tr> <td data-bbox="1137 1075 1352 1155">Linbar 1 Estate</td> <td data-bbox="1359 1075 1926 1155">Kinabatangan, Sapi, Lungmanis, Silabukan, Kalabakan.</td> </tr> <tr> <td data-bbox="1137 1160 1352 1240">Linbar 2 Estate</td> <td data-bbox="1359 1160 1926 1240">Kinabatangan, Sapi, Brantian, Silabukan, Kalabakan, Lokan</td> </tr> <tr> <td data-bbox="1137 1244 1352 1283">Sakilan Estate</td> <td data-bbox="1359 1244 1926 1283">Silabukan, Rumidi, Kretam, Lokan</td> </tr> </tbody> </table>	Estate	Soil Series	Linbar 1 Estate	Kinabatangan, Sapi, Lungmanis, Silabukan, Kalabakan.	Linbar 2 Estate	Kinabatangan, Sapi, Brantian, Silabukan, Kalabakan, Lokan	Sakilan Estate	Silabukan, Rumidi, Kretam, Lokan	Complied
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Sakilan Estate	Silabukan, Rumidi, Kretam, Lokan										

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<p>7.5.2</p>	<p>No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.</p> <p>- Minor compliance -</p>	<p>For new planting and replanting land preparation, IOI Plantations has established Standard Operating Procedure for Estate Operation as follows:</p> <ol style="list-style-type: none"> 1. Standard Operating Procedure for Land Clearing for Oil Palm Cultivation, document no. IOI/SOP/A/04, issue date 2007, revised date March 2020. 2. Standard Operating Procedure for Land Preparation for New Planting and Replanting, document no. IOI/SOP/A/05, issue date 2007, revised date March 2020. <p>In the SOP stated under section 6.5 Hilly to Steep Terrain ($\leq 25^\circ$ Slope), No planting/ terracing shall be carried out at every steep terrains ($\geq 25^\circ$)</p> <p>The GIS Department has established slope map.</p> <table border="1" data-bbox="1137 831 1926 1262"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">% Area</th> </tr> <tr> <th>Linbar 1 Estate</th> <th>Linbar 2 Estate</th> <th>Sakilan Estate</th> </tr> </thead> <tbody> <tr> <td>Flat ($0^\circ - 2^\circ$)</td> <td>40.01</td> <td>17.72</td> <td>42.16</td> </tr> <tr> <td>Undulation ($2^\circ - 6^\circ$)</td> <td>47.90</td> <td>46.37</td> <td>45.67</td> </tr> <tr> <td>Rolling ($6^\circ - 12^\circ$)</td> <td>10.00</td> <td>27.89</td> <td>11.91</td> </tr> <tr> <td>Hilly ($12^\circ - 15^\circ$)</td> <td>0.98</td> <td>4.10</td> <td>0.25</td> </tr> <tr> <td>Steep ($15^\circ - 25^\circ$)</td> <td>1.05</td> <td>3.48</td> <td>0.01</td> </tr> <tr> <td>Very Steep ($\geq 25^\circ$)</td> <td>0.06</td> <td>0.44</td> <td>0.00</td> </tr> </tbody> </table>		% Area			Linbar 1 Estate	Linbar 2 Estate	Sakilan Estate	Flat ($0^\circ - 2^\circ$)	40.01	17.72	42.16	Undulation ($2^\circ - 6^\circ$)	47.90	46.37	45.67	Rolling ($6^\circ - 12^\circ$)	10.00	27.89	11.91	Hilly ($12^\circ - 15^\circ$)	0.98	4.10	0.25	Steep ($15^\circ - 25^\circ$)	1.05	3.48	0.01	Very Steep ($\geq 25^\circ$)	0.06	0.44	0.00	<p>Complied</p>
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<p>7.5.3</p>	<p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>Verification through site visit and document verification, there is no planting of oil palm on steep terrain.</p>	<p>Complied</p>																															

<p>Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.</p>			
7.6.1	<p>(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -</p>	<p>Soil surveys are made and available in a soil map for both the estates. Topographic contour map are also available which are both used to manage the drainage and road works in the estates.</p>	Complied
7.6.2	<p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices. - Minor compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -</p>	<p>Soil surveys are made 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. Slope maps and information was available for review at estates visited.</p>	Complied
<p>Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>			
7.7.1	<p>(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied
7.7.2	<p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below). - Minor compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied

7.7.3	<p>(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied
7.7.4	<p>(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied
7.7.5	<p>(C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2024) 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. - Critical (Major) compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied
7.7.6	<p>(C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance. - Critical (Major) compliance -</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied
7.7.7	<p>(C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the</p>	<p>There is no peat soil or soil categorized as marginal or fragile soil in all estates sampled. There was also no new planting in the estates.</p>	Complied

	<p>'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>		
<p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p>			
<p>7.8.1</p>	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <ul style="list-style-type: none"> a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. b) Workers have adequate access to clean water. <p>- Minor compliance -</p>	<p>The mill has established Water Management Plan FY 2022. Latest review was conducted in October 2022. The plan focusing on Abstraction of Physical Water for FFB Milling and Domestic Use, Wastewater treatment and discharge, monitoring of water quality, monitoring of water for processing and domestic usage, alternative source for domestic use and emergency response plan. Reviewed the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The mill monitor the clean water consumption for domestic used. The clean water were provided to the workers through water treatment plan. The average water usage per capita for period of October 2021 – September 2022 was recorded at 478.79 L, complied with Domestic Water Quantity, Service Level and Health 2003 by WHO. 2. The mill conducted drinking water analysis twice a year. Latest analysis was conducted on 29/06/2022. The results was not conform to National Standards for Drinking Water Quality, 2nd Version, January 2004 for Iron as FE, mg/L. Refer report no. SKM/letter 2022/196 dated 15/08/2022. The resampling was conducted on 25/08/2022 and the results was conform to National Standards for Drinking Water Quality, 2nd Version, January 2004. Refer report no. SKM/letter 2022/088 dated 09/09/2022. 3. The mill conducted river water sampling for Sg. Buloh once a month as per DOE license condition in stated in the compliance scheduled and submitted to DOE through Quarterly Return Form. 	<p>Complied</p>

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		<p>Reviewed the submission FY 2022 for quarter 2 dated 12/07/2022 and quarter 3 dated 14/11/2022.</p> <p>The estates sampled has established Water Management Plan FY 2022. Latest review was conducted on October 2022. The plan focusing on conservation of water pond and water treatment plan, drinking water analysis and stream water quality analysis. Reviewed the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. Linbar 1 Estate and Linbar 2 Estate conducted river water analysis 3 times a year. Reviewed river water analysis conducted on 24 – 25/02/2022, refer lab report no. EL/W/0222/065 dated 28/02/2022 and EL/W/0222/357 dated 28/09/2022. The sample were within Class III of the National Water Quality Standards of Malaysia. 2. Sakilan Estate conducted river water analysis 2 times a year. Reviewed river water analysis conducted on 30/03/2022, refer lab report no. EL/W/0322/125 dated 08/04/2022 and EL/W/0222/357 dated 28/09/2022. The sample were within Class III of the National Water Quality Standards of Malaysia. 3. Linbar 1 Estate and Linbar 2 Estate conducted drinking water analysis twice a year. Latest analysis was conducted on 06/07/2022. The results was the results was conform to National Standards for Drinking Water Quality, 2nd Version, January 2004. Refer report no. W220706/03 dated 15/08/2022. 4. The estate has established 5 – 10 meter buffer zone around the water catchment area as sighted at the water pond located in nursery area in Linbar 1 Estate and field P97N of Sakilan POM 5. The estate monitor the rainfall data on daily basis. Reviewed the rainfall data FY 2020/21 and FY 2021/22. <p>All estates has provided blue colour water tank for every houses for rain water harvesting.</p>	
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<p>7.8.2</p>	<p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</p>	<p>The estate has established river buffer zone for river through and at the estate boundary. The buffer zone has been demarcated with red and white pole/ring at palm trunks.</p> <p>Linbar 1 Estate</p> <p>The estate has established river buffer zone for river through and at the estate boundary. Sighted the river buffer zone for Sg. Lokan flow at the estate boundary in field PM 12G. The buffer zone has been demarcated with red and white pole.</p> <p>The estate has erected signage on prohibition of chemical spraying, fertiliser application, cutting down trees, open burning, fishing/poisoning fish, disposed toxic waste, hunting at the buffer zone area.</p> <p>Linbar 2 Estate</p> <p>The estate has established river buffer zone for river through and at the estate boundary. Sighted the river buffer zone for Sg. Rawog and Sg. Lokan flow at the estate boundary in field P17B and P16J. The buffer zone has been demarcated with red and white pole.</p> <p>No evidence of chemical application sighted at the buffer zone area during site visit. The natural vegetation along the buffer zone is well established.</p> <p>Sakilan Estate</p> <p>The estate has established river riparian buffer zone for Sg, Garinono and Sg. Bulu as sighted in field P97T and P97G. The buffer zone area was clearly demarcated with red and white ring at the palms trunk along the area.</p> <p>The estate has demarcated signboard on prohibition of chemical application such as spraying and manuring at the buffer zone area. No evidence of chemical application along the area. The vegetation were well maintained.</p>	<p>Complied</p>
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<p>7.8.3</p>	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored. - Minor compliance -</p>	<p>Mill effluent is treated through biological anaerobic treatment. Regular monitoring was conducted as per requirement. Monthly and quarterly report was submitted to DOE accordingly. Reviewed the Quarterly Return Form to DOE as follows: 2nd quarter 2022</p> <table border="1" data-bbox="1167 549 1718 895"> <thead> <tr> <th>Month</th> <th>Parameter</th> <th>Results</th> </tr> </thead> <tbody> <tr> <td rowspan="2">April</td> <td>BOD</td> <td>17.60</td> </tr> <tr> <td>pH</td> <td>8.50</td> </tr> <tr> <td rowspan="2">May</td> <td>BOD</td> <td>13.70</td> </tr> <tr> <td>pH</td> <td>8.60</td> </tr> <tr> <td rowspan="2">June</td> <td>BOD</td> <td>8.00</td> </tr> <tr> <td>pH</td> <td>8.50</td> </tr> </tbody> </table> <p>3rd quarter</p> <table border="1" data-bbox="1167 946 1718 1294"> <thead> <tr> <th>Month</th> <th>Parameter</th> <th>Results</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Jul</td> <td>BOD</td> <td>18.10</td> </tr> <tr> <td>pH</td> <td>8.50</td> </tr> <tr> <td rowspan="2">Aug</td> <td>BOD</td> <td>16.90</td> </tr> <tr> <td>pH</td> <td>8.60</td> </tr> <tr> <td rowspan="2">Sep</td> <td>BOD</td> <td>13.70</td> </tr> <tr> <td>pH</td> <td>8.60</td> </tr> </tbody> </table>	Month	Parameter	Results	April	BOD	17.60	pH	8.50	May	BOD	13.70	pH	8.60	June	BOD	8.00	pH	8.50	Month	Parameter	Results	Jul	BOD	18.10	pH	8.50	Aug	BOD	16.90	pH	8.60	Sep	BOD	13.70	pH	8.60	<p>Complied</p>
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7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -</p>	<p>The mill monitors the water consumption/FFB on monthly basis. Reviewed the monitoring records as follows:</p> <table border="1" data-bbox="1160 443 1865 1139"> <thead> <tr> <th>Month</th> <th>FY 2021/2022</th> <th>FY 2022/2023</th> </tr> </thead> <tbody> <tr><td>Jul 21</td><td>1.75</td><td>1.82</td></tr> <tr><td>Aug 21</td><td>1.73</td><td>1.50</td></tr> <tr><td>Sep 21</td><td>1.75</td><td>1.60</td></tr> <tr><td>Oct 21</td><td>1.79</td><td>1.74</td></tr> <tr><td>Nov 21</td><td>1.84</td><td>NA</td></tr> <tr><td>Dec 21</td><td>1.93</td><td>NA</td></tr> <tr><td>Jan 22</td><td>1.98</td><td>NA</td></tr> <tr><td>Feb 22</td><td>1.93</td><td>NA</td></tr> <tr><td>Mar 22</td><td>2.06</td><td>NA</td></tr> <tr><td>Apr 22</td><td>1.83</td><td>NA</td></tr> <tr><td>May 22</td><td>1.69</td><td>NA</td></tr> <tr><td>Jun 22</td><td>1.79</td><td>NA</td></tr> <tr><td>Ave</td><td>1.82</td><td>1.65</td></tr> </tbody> </table>	Month	FY 2021/2022	FY 2022/2023	Jul 21	1.75	1.82	Aug 21	1.73	1.50	Sep 21	1.75	1.60	Oct 21	1.79	1.74	Nov 21	1.84	NA	Dec 21	1.93	NA	Jan 22	1.98	NA	Feb 22	1.93	NA	Mar 22	2.06	NA	Apr 22	1.83	NA	May 22	1.69	NA	Jun 22	1.79	NA	Ave	1.82	1.65	Complied
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Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised																																													
7.9.1	<p>A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented. - Minor compliance -</p>	<p>The operating units has established plan for efficiency of the use of fossil fuels documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 2.7 Diesel. Reviewed the implementation of the management plan as follows:</p>	Complied																																										

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		<p>Sakilan palm Oil Mill</p> <p>The operating units monitored the diesel consumption per FFB processed/ produced. Reviewed the monitoring records FY 2021/22 as follows:</p> <table border="1" data-bbox="1137 507 1926 758"> <thead> <tr> <th>Operating units</th> <th>Diesel consumption</th> </tr> </thead> <tbody> <tr> <td>Sakilan POM</td> <td>5.70 L/Ton FFB processed</td> </tr> <tr> <td>Linbar 1 Estate</td> <td>6.86 L/Ton FFB produced</td> </tr> <tr> <td>Linbar 2 Estate</td> <td>8.08 L/Ton FFB produced</td> </tr> <tr> <td>Sakilan Estate</td> <td>5.23 L/Ton FFB produced</td> </tr> </tbody> </table> <p>The mill utilized renewable energy from mill bi-product such as fibre and shell for boiler fuel at ratio of 70:30. Reviewed the records of Mill Boiler Fuel Monitoring for the months of August, September and October 2022.</p> <p>The operating units conducted vehicle/machineries inspection and maintenance on regular basis to ensure the vehicle/machineries in good conditions. Reviewed the maintenance records for the month of August, September and October 2022.</p>	Operating units	Diesel consumption	Sakilan POM	5.70 L/Ton FFB processed	Linbar 1 Estate	6.86 L/Ton FFB produced	Linbar 2 Estate	8.08 L/Ton FFB produced	Sakilan Estate	5.23 L/Ton FFB produced	
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<p>Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</p>													
7.10.1	<p>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>Monitoring and reporting of the significant pollutants to water, gaseous emissions to air and contamination on land are in place. Tools and systems used include the DOE online CEMS monitoring for air emissions, water quality at discharge points as per DID regulations and SW disposal were adhering to DOE requirements. Water samples were regularly taken every month and tested by mill environment officer in charge and analysed to ensure compliance to DOE requirements at final discharge points.</p>	Complied										

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		<p>Monitoring of the GHG quantity was done through RSPO PalmGHG Calculator Version 4.0 which is submitted to the RSPO Secretariat. Based on verification of various record, the data in the RSPO PalmGHG Calculator was correct.</p> <p>The operating units has established plan for efficiency of the use of fossil fuels documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 4.6</p>	
7.10.2	<p>(C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	No new development within Sakilan Palm Oil Mill and Supply Base since 2014	Complied
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	Significant pollutants identification was conducted during environmental impact assessment and plans are documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans. Implementation of plan is being monitored by appointed person in charge with target of time frame for completion.	Complied
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>IOI Plantation has established Zero Burning Policy Signed by the Plantation Director dated May 2018.</p> <p>For new planting and replanting land preparation, IOI Plantations has established Standard Operating Procedure for Estate Operation as follows:</p>	Complied

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		<p>1. Standard Operating Procedure for Land Clearing for Oil Palm Cultivation, document no. IOI/SOP/A/04, issue date 2007, revised date March 2020.</p> <p>2. Standard Operating Procedure for Land Preparation for New Planting and Replanting, document no. IOI/SOP/A/05, issue date 2007, revised date March 2020.</p> <p>There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal.</p>	
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	<p>IOI Plantations has established fire prevention and control measures documented in IOI Group Fire Management Guidelines, refer document no. IOI/G/EV/012, rev. 0 dated 08/01/2022.</p>	Complied
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>The certification units engages the fire prevention and control measures with the adjacent stakeholders during stakeholders meeting. Reviewed the stakeholders minutes meeting conducted on 14/10/2022.</p>	Complied
<p>Criterion 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.</p>			
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	<p>No new planting development in the certification unit since 15/11/2018.</p> <p>For existing planted area, Internal HCV Assessment has been conducted in 2013 and report was prepared on 20/11/2018 covering all the operating units under Sakilan POM and Supply base. The report includes the Management Action Plans is annually reviewed.</p>	Complied
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p>	<p>Internal HCV Assessment has been conducted in 2013 and report was prepared on 20/11/2018 covering all the operating units under Sakilan POM and Supply base. Among the HCV and conservation area identified as follows:</p>	Complied

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<p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p> <p>b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p> <p>PROCEDURAL NOTE: Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).</p> <p>- Critical (Major) compliance -</p>		Area	HCV/ Conservation Area
	Linbar 1 Estate	Segaliud Lokan Forest Reserve Buffer Zone	HCV 1
		River bufferzone for Sg. Lokan	HCV 4
		Water Pond	Conservation Area
		Steep area	Conservation Area
		Small River/ Tributaries	Conservation Area
	Linbar 2 Estate	Segaliud Lokan Forest Reserve Buffer Zone	HCV 1
		Water Pond	Conservation Area
		Small River/ Tributaries	Conservation Area
		Sentang/ Sepat area	Conservation Area
	Sakilan Estate	Water pond	Conservation Area
		Steep hill	Conservation Area
		Volcano Mud	Conservation Area
		River/ riparian reserve	Conservation Area
	<p>The estates has established Management Action Plans for all HCV identified and reviewed on annually basis. The management plan has been documented in High Conservation Value & Conservation Area, management Plans & Continuous Improvement Plan. The</p>		

		management plan was reviewed on annually basis. Latest reviewed was conducted on 01/11/2022 for all estates sampled.	
7.12.3	<i>Indicator is not applicable in Malaysia context</i>	Not Applicable	Not Applicable
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>The estates has established Management Action Plans for all HCV identified and reviewed on annually basis. The management plan has been documented in High Conservation Value & Conservation Area, management Plans & Continuous Improvement Plan. Reviewed the implementation of the management plan as follows:</p> <p>Linbar 1 Estate</p> <ol style="list-style-type: none"> 1. The estate has erected signage on prohibition of chemical spraying, fertiliser application, cutting down trees, open burning, fishing/poisoning fish, disposed toxic waste, hunting and list of RTE at the HCV area as sighted at the Segaliud Lokan Forest Reserve Buffer Zone in field PM10G and Sg. Lokan buffer zone area in PM12G. 2. The estate conducted HCV area monitoring on weekly basis. Reviewed the monitoring records dated 07/05/2022, 11/05/2022, 09/07/2022, 16/07/2022, 14/09/2022 and 24/09/2022. Any issue sighted during the monitoring will be recorded in Action for issues in HCV/ Conservation Area form. 3. The estate conducted inspection for all visitor or person for pass by the estate to ensure hunting gear brought in the estate. Sighted the gate pass no. 29044 dated 14/11/2022. 4. The estate recorded animal/ trace of animal sighted in the estate. Reviewed the animal sighting records FY 2022. <p>Linbar 2 Estate</p> <ol style="list-style-type: none"> 1. The estate has established buffer zone for Sg. Rawog and Sg. Lokan as sighted in field P17B and P16J. 	Complied

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		<ol style="list-style-type: none"> 2. The estate has send Estate Field Supervisor for Honorary Wildlife Warden course. Reviewed appointment letter JHL.600-0/23/1 Jld4(269) dated 21/07/2015 and certificate for Honorary Wildlife Warden with ID no. 8408xx-xx-51xx valid till 09/08/2023. 3. The estate conducted HCV area monitoring on weekly basis. Reviewed the monitoring records dated 12/07/2022, 22/07/2022, 09/08/2022 and 17/08/2022. 4. The estate continuously conducted training to all workers to ensure their awareness on HCV and RTE. Reviewed the training records and training material conducted on 19/10/2022. <p>Sakilan Estate</p> <ol style="list-style-type: none"> 1. The estate has established river riparian buffer zone for Sg, Garinono and Sg. Bulu as sighted in field P97T and P97G. The buffer zone area was clearly demarcated with red and white ring at the palms trunk along the area. 2. The estate has demarcated signboard on prohibition of chemical application such as spraying and manuring at the buffer zone area. No evidence of chemical application along the area. The vegetation were well maintained. 3. Sighted during site visit at the steep hill area, the area was left undisturbed. The vegetation at the area was well maintained. 	
7.12.5	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>There was no rights of local communities been identified in HCV areas, HCS forest after 15/11/2018, peat land and other conservation areas.</p>	Complied

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<p>7.12.6</p>	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>The estates management continue to promote awareness on HCV/RTE to the workers during morning briefing and training. Reviewed training records as per criteria 3.7.2.</p> <p>The estates has also erected signage at strategic designated places in the estates such as at the estates entrance, office, housing area and notice board to ensure the awareness on the HCV and RTE.</p> <p>The estate has also communicate the information on HCV and RTE to all stakeholders during stakeholders meeting.</p>	<p>Complied</p>																														
<p>7.12.7</p>	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15/11/2018 in the all estates sampled.</p> <p>Monitoring of these areas are made through the daily field supervision by the field staff and executives.</p> <p>The estate recorded animal/ trace of animal sighted in the estate. Reviewed the animal sighting records FY 2022. Among the animal sighted as follows:</p> <table border="1" data-bbox="1137 946 1928 1393"> <thead> <tr> <th data-bbox="1137 946 1400 994">Linbar 1 Estate</th> <th data-bbox="1406 946 1659 994">Linbar 2 Estate</th> <th data-bbox="1666 946 1928 994">Sakilan Estate</th> </tr> </thead> <tbody> <tr> <td data-bbox="1137 999 1400 1070">1. Long-tailed macaque</td> <td data-bbox="1406 999 1659 1046">1. Elephant</td> <td data-bbox="1666 999 1928 1070">1. Pig-tailed macaque</td> </tr> <tr> <td data-bbox="1137 1075 1400 1115">2. Wild boar,</td> <td data-bbox="1406 1051 1659 1091">2. Sambar Deer</td> <td data-bbox="1666 1075 1928 1115">2. Wild boar</td> </tr> <tr> <td data-bbox="1137 1120 1400 1160">3. Birds</td> <td data-bbox="1406 1096 1659 1136">3. Monitor Lizard</td> <td data-bbox="1666 1120 1928 1160">3. Stork</td> </tr> <tr> <td data-bbox="1137 1165 1400 1204">4. monitor lizards</td> <td data-bbox="1406 1133 1659 1189">4. Long-tailed macaque</td> <td data-bbox="1666 1165 1928 1204">4. Hornbill</td> </tr> <tr> <td data-bbox="1137 1209 1400 1249">5. Squirrel.</td> <td data-bbox="1406 1185 1659 1257">5. Pig-tailed macaque</td> <td data-bbox="1666 1209 1928 1249">5. Other birds</td> </tr> <tr> <td></td> <td data-bbox="1406 1262 1659 1302">6. Snake</td> <td data-bbox="1666 1254 1928 1294">6. Snake</td> </tr> <tr> <td></td> <td data-bbox="1406 1307 1659 1347">7. Squirrel</td> <td data-bbox="1666 1299 1928 1339">7. Monitor lizard</td> </tr> <tr> <td></td> <td></td> <td data-bbox="1666 1343 1928 1383">8. Otter</td> </tr> <tr> <td></td> <td></td> <td data-bbox="1666 1388 1928 1428">9. Crocodile</td> </tr> </tbody> </table>	Linbar 1 Estate	Linbar 2 Estate	Sakilan Estate	1. Long-tailed macaque	1. Elephant	1. Pig-tailed macaque	2. Wild boar,	2. Sambar Deer	2. Wild boar	3. Birds	3. Monitor Lizard	3. Stork	4. monitor lizards	4. Long-tailed macaque	4. Hornbill	5. Squirrel.	5. Pig-tailed macaque	5. Other birds		6. Snake	6. Snake		7. Squirrel	7. Monitor lizard			8. Otter			9. Crocodile	<p>Complied</p>
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		<p>If there is any elephant encroachment occur in the estate, the Honorary Wildlife Warden will report to SPO Department Sandakan Region through Patrolling Report. Reviewed the report dated 03/10/2022 and 15/09/2022 in Linbar 2 Estate.</p>	
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. - Critical (Major) compliance -</p>	<p>No land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15/11/2008 2018 within certification unit.</p>	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2021** for **Sakilan Palm Oil Mill** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2021** for **Sakilan Palm Oil Mill** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	3.52
PKO	3.52

Extraction	%
OER	21.82
KER	4.28

Production	t/yr
FFB Process	90,293.25
CPO Produced	19,705.28
PKO Produced	3,866.62

Land Use	Ha
OP Planted Area	16,855.00
OP Planted on peat	0.00
Conservation (forested)	157.59
Conservation (non-forested)	0.00
Total	17,012.59

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	59,763.48	0.69	63,853.12	19.58	0.00	0.00	123,616.60	0.69
CO ₂ Emission from fertilizer	1,810.80	0.02	451.06	0.14	0.00	0.00	2,261.86	0.02
NO ₂ Emission	873.29	0.01	358.47	0.11	0.00	0.00	1,231.76	0.01
Fuel Consumption	1,039.74	0.01	234.61	0.07	0.00	0.00	1,274.36	0.01
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-40,092.29	-0.46	-34,329.23	-10.53	0.00	0.00	-74,421.52	-0.46
Conservation Sequestration	-576.98	-0.01	-868.12	-0.27	0.00	0.00	-1,445.10	-0.01
Total	22,818.05	0.26	29,699.91	9.11	0.00	0.00	52,517.95	0.26

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	29,976.11	0.33
Fuel Consumption	1,584.67	0.02
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	-1,206.90	-0.01
Sales of EFB	0.00	0.00
Total	30,353.88	0.34

Summary of Kernel Crusher Emission and Credit (if applicable)

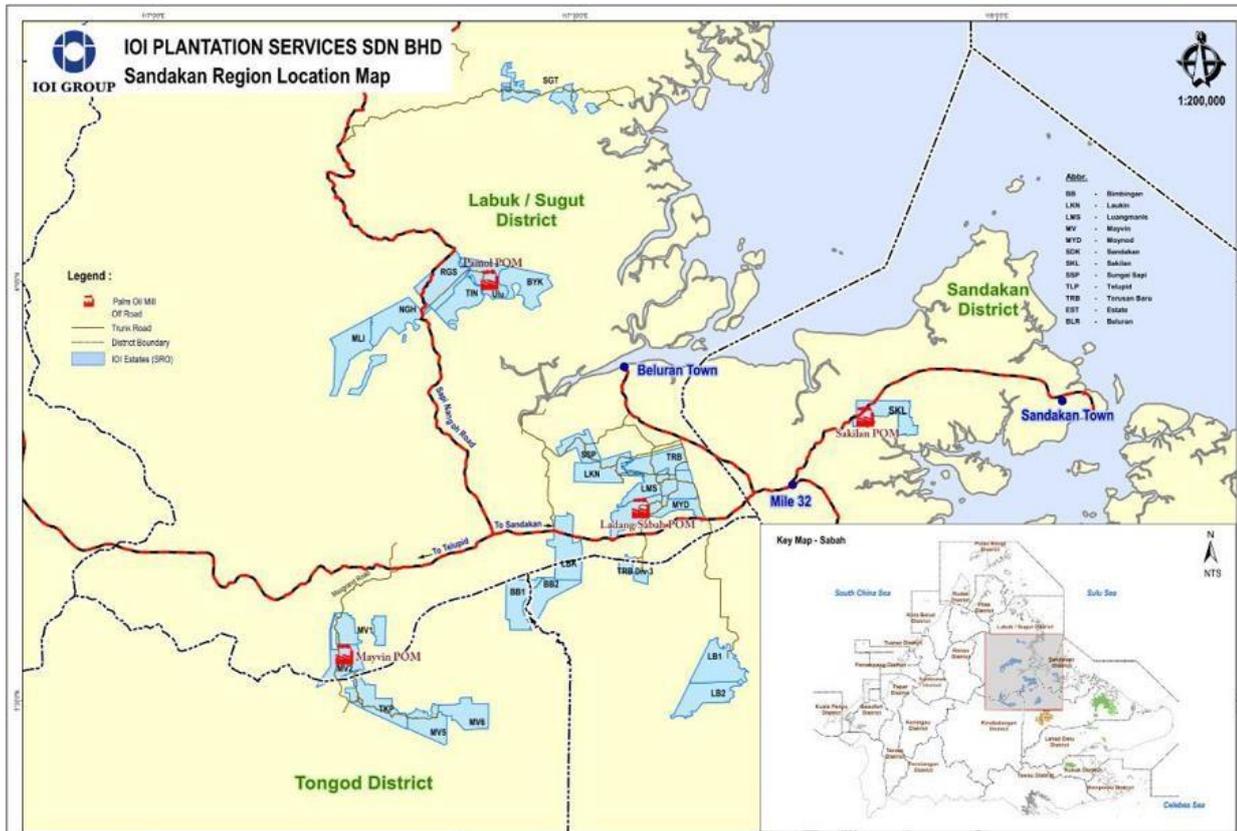
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	100.00

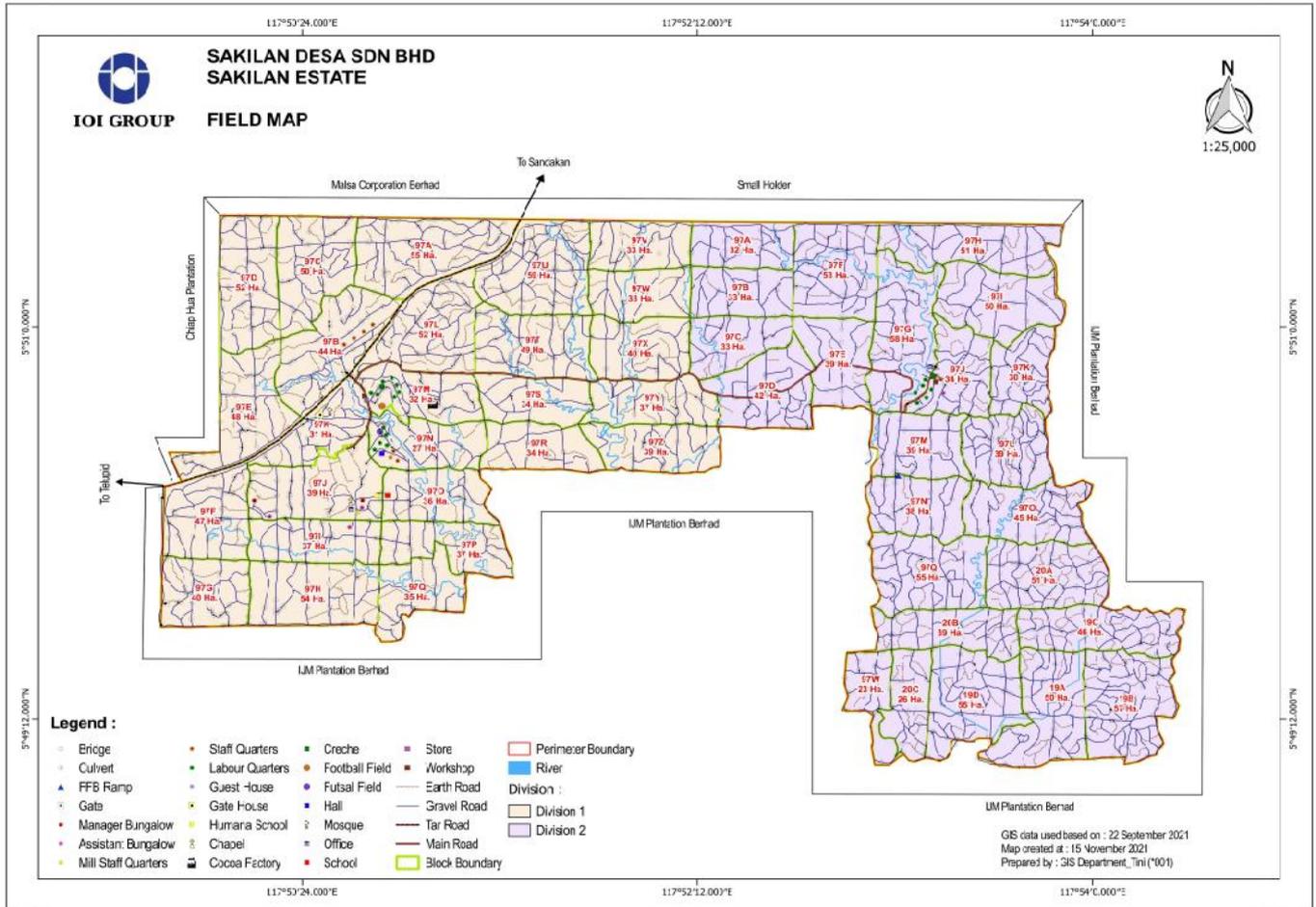
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100.00
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	0.00

Appendix C: Location Map of Certification Unit and Supply bases

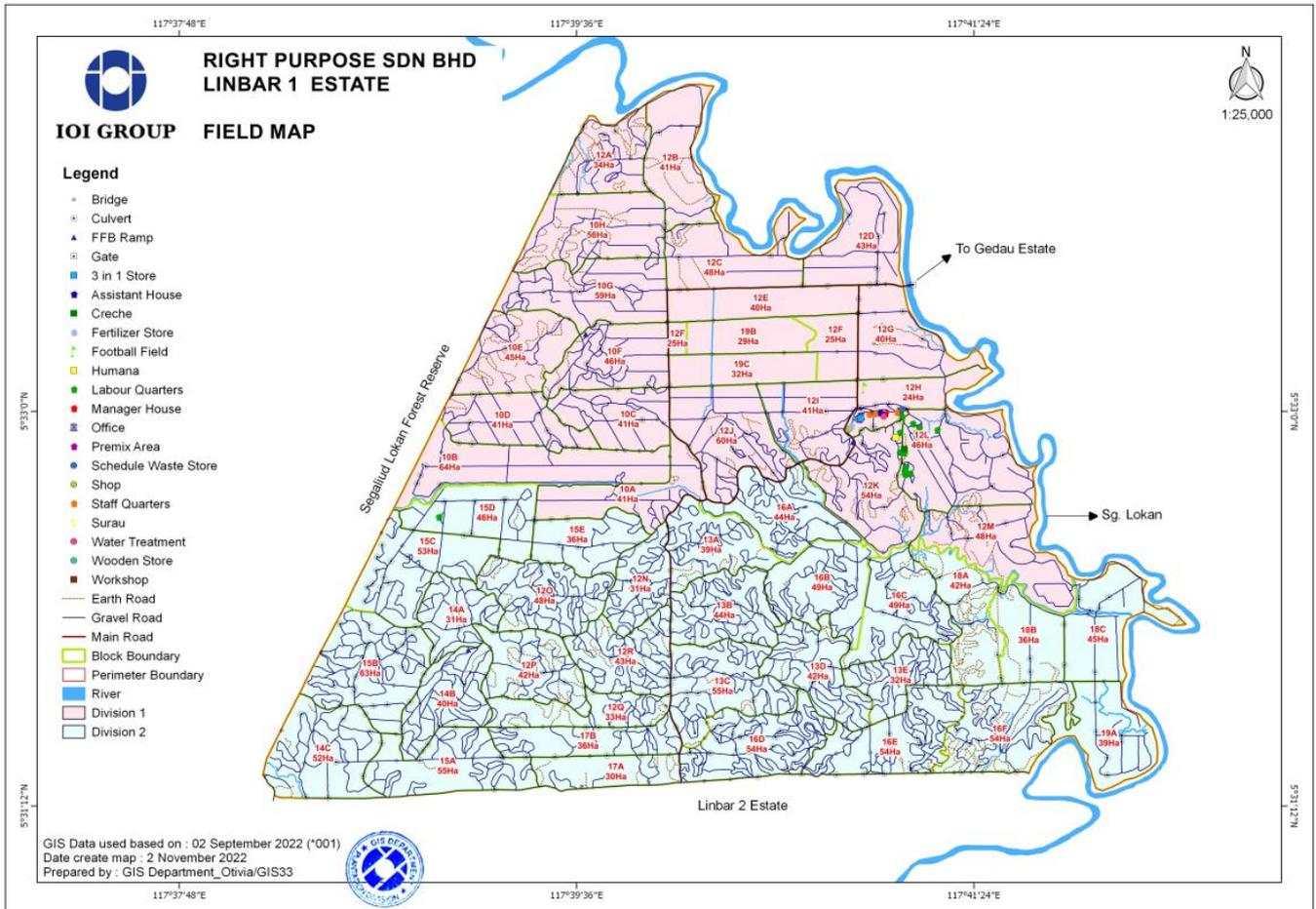


Appendix D: Estate Field Map

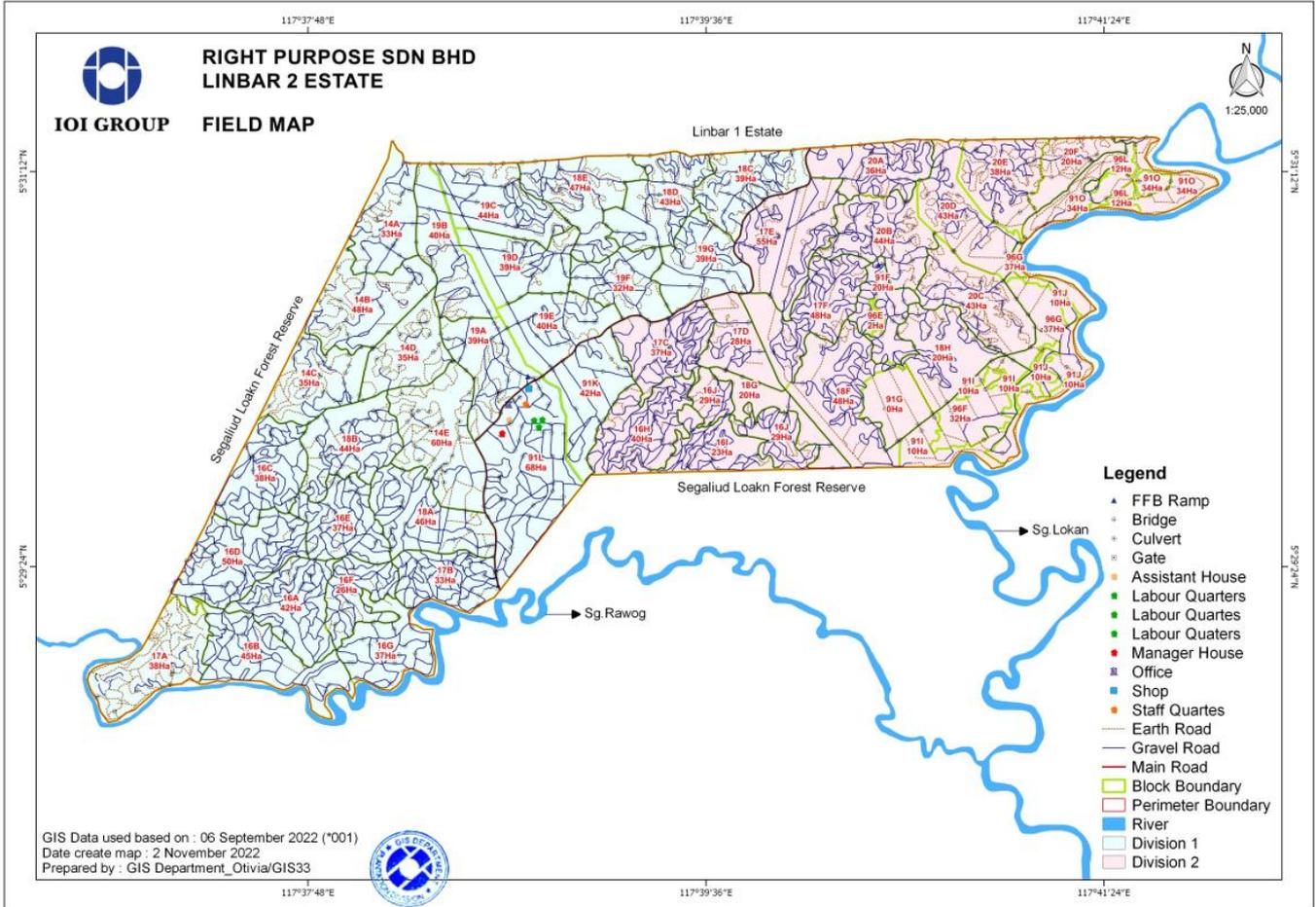
Sakilan Estate



Linbar 1 estate



Linbar 2 estate



Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure