

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment (RA 2)**
- 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: Ladang Sabah Sdn Bhd- Ladang Sabah Palm Oil Mill |
| Location of Certification Unit: Mile 45, Sandakan/ Telupid Road, WDT 164, 90009 Sandakan, Sabah, Malaysia |
| Date of Final Report: 20/04/2023 |

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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, Labuh IRC, IOI Resort City, 62502 Putrajaya, Malaysia. | | |
| Palm Oil Mill / Group Manager / Estate (Certification Unit) | Ladang Sabah Sdn Bhd- Ladang Sabah Palm Oil Mill | | |
| Location / Address | Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia. | | |
| Website | www.ioigroup.com | | |
| Management Representative | 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 687135 | Certificate Start Date | 03/04/2023 |
| Date of First Certification | 03/04/2013 | Certificate Expiry Date | 02/04/2028 |
| Scope of Certification | Production of Palm Oil and Palm Kernel | | |
| Visit Objectives | The objective of the assessment was to conduct a recertification 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 type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input checked="" type="checkbox"/> Recertification Assessment (RA 2) <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 | 90 MT/Hour |
| ISH certification Phase | <input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable | | |
| Is this a remote audit or on-site audit | <input checked="" type="checkbox"/> On-site audit (Option AI) | <input type="checkbox"/> On-site audit (Option AII) | <input type="checkbox"/> Remote audit (Option B) |

| 3. Other Certifications | | | |
|--------------------------------|---|---------------------------------|--------------------|
| Certificate Number | Standard(s) | Certificate Issued by | Expiry Date |
| EU-ISCC-Cert-ID218-20220127 | ISCC EU | PT Intertek Utama Services | 07/08/2023 |
| MSPO 723824 | MSPO 2530-3:2013 Part 3: General Principles for Oil Palm Plantations & Organised Smallholders | BSI Services Malaysia Sdn. Bhd. | 19/06/2023 |
| MSPO 723823 | MSPO 2530-4:2013 Part 4: General Principles for Palm Oil Mills | BSI Services Malaysia Sdn. Bhd. | 19/06/2023 |
| MSPO 712340 | MSPO Supply Chain Certification Standard | BSI Services Malaysia Sdn. Bhd. | 29/05/2024 |

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

| 5. Description of Supply Base | | | | | |
|--------------------------------------|--|-----------------|--|------------------------|---------------------|
| New Planting Development | <input checked="" type="checkbox"/> No (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 |
| Bimbingan 1 Estate | 1,711.00* | 0.00 | 226.39* | 1,937.39 | 88.31 |
| Bimbingan 2 Estate | 1,727.00 | 0.00 | 228.61 | 1,955.61 | 88.31 |
| Labuk Estate | 2,320.00 | 85.97* | 262.53* | 2,668.50 | 86.94 |
| Moynod Estate | 2,614.00* | 0.00 | 429.71* | 3,043.71 | 85.88 |
| Luangmanis Estate | 2,427.00* | 0.00 | 286.29* | 2,713.29 | 89.45 |
| Terusan Baru Estate | 2,179.00 | 60.95 | 263.58 | 2,503.53 | 87.04 |
| Laukin Estate | 1,893.00 | 0.00 | 235 | 2,128.00 | 88.96 |
| Sungai Sapi Estate | 1,196.00* | 33.72 | 69.58* | 1,299.30 | 92.05 |
| Total | 16,067.00 | 180.64 | 2,001.69 | 18,249.33 | 88.04 |

Note:

1. Bimbingan 1 Estate: There is changes in total planted hectare, 5 hectares reduced from previous audit due to replanting activities. Additional to road & riparian buffer. GIS Survey dated 09/01/2023.
2. Moynod Estate: There is changes in total planted hectare, 63 hectares reduced from previous audit due to replanting activities. Additional to road & riparian buffer. GIS Survey dated 09/01/2023.
3. Luangmanis Estate: There is changes is total planted hectare, 12 hectares reduced from previous audit due replanting activities. Additional to road after re-blocking during replanting. GIS Survey dated 06/01/2023.
4. Sungai Sapi Estate: There is changes is total planted hectare, 8 hectares reduced from previous audit due to replanting activities. Additional to road during replanting. GIS Survey dated 21/02/2023.
5. Labuk Estate: There is changes in HCV and Infrastructure area due to resurvey of area by GIS department. GIS Survey dated 03/08/2022.

| 6. Plantings & Cycle | | | | | | |
|---------------------------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| Estate / Smallholders | Age (Years) - ha | | | | Mature | Immature |
| | 0 - 3 | 4 - 14 | 15 - 25 | >25 | | |
| Bimbingan 1 Estate | 1,094.00 | 617.00 | - | - | *806.00 | 905.00 |
| Bimbingan 2 Estate | 1,642.00 | 54.00 | 31.00 | - | *411.00 | 1,316.00 |
| Labuk Estate | 357.00 | 434.00 | 1,529.00 | - | *2,137.00 | 183.00 |
| Moynod Estate | 672.00 | 521.00 | 1,327.00 | 94.00 | *2,035.00 | 579.00 |
| Luangmanis Estate | 721.00 | 358.00 | - | 1,348.00 | *1,799.00 | 628.00 |
| Terusan Baru Estate | 547.00 | 1,074.00 | 156.00 | 402.00 | *2,013.00 | 166.00 |
| Laukin Estate | 817.00 | 145.00 | 931.00 | - | *1,294.00 | 599.00 |
| Sungai Sapi Estate | 509.00 | - | 532.00 | 155.00 | *849.00 | 347.00 |
| Total (ha) | 6,359.00 | 3,203.00 | 4,506.00 | 1,999.00 | 11,344.00 | 4,723.00 |

Note:

* Refer to StOP IOI Harvesting Mature Palm Fresh Fruit Bunch (FFB) Doc Ref: IOI/SOP/A/30 Issue date: 2007. 3-6 years Palm categorized as young palm. Few estates has already declared mature are for palm age 3 years (Production Area).

Bimbingan 1: 189 ha from palm age 3 years was declared as mature area (Production Area).

Bimbingan 2: 326 ha from palm age 3 years was declared as mature area (Production Area).

Labuk Estate : 174 ha from palm age 3 years was declared as mature area (Production Area).

Moynod: 93 ha from palm age 3 years was declared as mature area (Production Area).

Luangmanis : 33 ha from palm age 3 years was declared as mature area (Production Area).

Terusan Baru Estate : 381 ha from palm age 3 years was declared as mature area (Production Area).

Laukin Estate: 218 ha from palm age 3 years was declared as mature area (Production Area).

Sungai Sapi : 162 ha from palm age 3 years was declared as mature area (Production Area).

| 7. Summary of Certified Tonnage of FFB (Own Certified Scope) | | | | |
|---|--|--|---|-----------------------------------|
| Estate / Smallholders | Tonnage (MT) / year | | | |
| | Estimated last year (Apr 2022 – Mar 2023) | Actual (Jan 2022 – Dec 2022) | | Forecast (Apr 2023 – Mar 2024) |
| | | Previous license period (Jan 2022 – Mar 2022) | Current license period (Apr 2022 – Dec 2022) | |
| Bimbingan 1 Estate | 14,006 | 2,123.39 | 9,278.91 | 17,006 |
| Bimbingan 2 Estate | 3,058 | 975.65 | 3,832.49 | 6,150 |
| Labuk Estate | 58,753 | 10,108.92 | 36,343.48 | 50,999 |
| Moynod Estate | 48,237 | 7,049.98 | 26,328.83 | 37,532 |
| Luangmanis Estate | 36,727 | 6,705.3 | 24,929.45 | 36,934 |
| Terusan Baru Estate | 44,725 | 7,198.32 | 30,811.52 | 41,224 |
| Laukin Estate | 23,509 | 3,703.44 | 13,553.24 | 22,411 |

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| | | | | |
|--------------------|----------------|-------------------|----------|----------------|
| Sungai Sapi Estate | 17,523 | 2,878.19 | 9,713.26 | 17,480 |
| Total | 246,538 | 195,534.37 | | 229,736 |
| Note: | | | | |

| 8. Summary of Certified Tonnage of FFB (from other certified unit(s)) | | | | |
|--|---|---|--|--------------------------------|
| Estate / Smallholders | Tonnage (MT) / year | | | |
| | Estimated last year (Apr 2022 – Mar 2023) | Actual (Jan 2022 – Dec 2022) | | Forecast (Apr 2023 – Mar 2024) |
| | | Previous license period (Jan 2022 – Mar 2022) | Current license period (Apr 2022 – Dec 2022) | |
| Linbar 1 Estate | | 1,143.25 | 0 | |
| Linbar 2 Estate | | 469.92 | 0 | |
| Sakilan Estate | | 1,053.61 | 0 | |
| Meliau Estate | | 400.71 | 0 | |
| Nangoh Estate | | 200.15 | 0 | |
| Tindakan Estate | | 60.03 | 0 | |
| Rungus Estate | | 375.04 | 0 | |
| Total | | 3,702.71 | | |

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

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| 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 | Jan 2022 | 15,979.32 | 0.00 | 15,979.32 |
| 2 | Feb 2022 | 11,656.76 | 0.00 | 11,656.76 |
| 3 | Mar 2022 | 16,809.82 | 0.00 | 16,809.82 |
| 4 | Apr 2022 | 14,223.51 | 0.00 | 14,223.51 |
| 5 | May 2022 | 14,324.88 | 0.00 | 14,324.88 |
| 6 | June 2022 | 15,879.4 | 0.00 | 15,879.4 |
| 7 | July 2022 | 14,976.2 | 0.00 | 14,976.2 |
| 8 | Aug 2022 | 18,044.46 | 0.00 | 18,044.46 |
| 9 | Sep 2022 | 18,694.54 | 0.00 | 18,694.54 |
| 10 | Oct 2022 | 19,988.64 | 0.00 | 19,988.64 |
| 11 | Nov 2022 | 19,997.47 | 0.00 | 19,997.47 |
| 12 | Dec 2022 | 18,662.08 | 0.00 | 18,662.08 |
| TOTAL | | 199,237.08 | 0.00 | 199,237.08 |

| 10. Summary of Certified Tonnage (MT) (not applicable for ISS) | | | |
|---|--|---|-----------------------------------|
| Estimated last year (Apr 2022 – Mar 2023) | Actual (Jan 2022 – Dec 2022) | | Forecast (Apr 2023 – Mar 2024) |
| | Previous license period (Jan 2022 – Mar 2022) | Current license period (Apr 2022 – Dec 2022) | |
| FFB | FFB | | FFB |
| 246,538 mt | 44,445.90 mt | 154,791.18 mt | 229,736 mt |
| | TOTAL | 199,237.08 mt | |
| CPO (OER: 21.00 %) | CPO (OER: 20.93 %) | | CPO (OER: 20.84 %) |
| 51,773 mt | 8,771.00 mt | 32,933.72 mt | 47,876.98 mt |
| | TOTAL | 41,704.72 mt | |
| PK (KER: 5.50 %) | PK (KER: 4.65 %) | | PK (KER: 5.31 %) |
| 13,560 mt | 2,183.20 mt | 7,090.70 mt | 12,198.98 mt |
| | TOTAL | 9,273.90 mt | |
| Note: | | | |

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| 10A. Monthly Records of Certified CPO & PK since the last audit | | | |
|--|---------------------|---------------------------|--------------------------|
| No. | Month – Year | Certified CPO (MT) | Certified PK (MT) |
| 1 | Jan 2022 | 3,096.65 | 792.42 |
| 2 | Feb 2022 | 2,287.57 | 574.30 |
| 3 | Mar 2022 | 3,386.79 | 816.48 |
| 4 | Apr 2022 | 2,972.97 | 663.91 |
| 5 | May 2022 | 2,982.98 | 649.60 |
| 6 | June 2022 | 3,323.78 | 700.63 |
| 7 | July 2022 | 3,067.53 | 626.89 |
| 8 | Aug 2022 | 3,714.51 | 803.06 |
| 9 | Sept 2022 | 4,014.87 | 885.09 |
| 10 | Oct 2022 | 4,459.69 | 935.76 |
| 11 | Nov 2022 | 4,415.00 | 961.69 |
| 12 | Dec 2022 | 3,982.38 | 864.08 |
| TOTAL | | 41,704.72 | 9,273.90 |

| 11. Summary of Actual Volume sold | | | | | |
|--|-----------------------|--------------------------------|---------------|---------------------|--------------|
| Current License period (Apr 2022 – Dec 2022) | | | | | |
| | RSPO Certified | Other Schemes Certified | | Conventional | Total |
| | | ISCC | Others | | |
| CPO (MT) | 26,505.17 | - | - | - | 26,505.17 |
| PK (MT) | 7,024.99 | - | - | - | 7,024.99 |
| Credits | - | - | - | - | - |
| Previous License period (Jan 2022 – Mar 2022) | | | | | |
| CPO (MT) | 7,423.08 | - | - | 662.79 | 8,085.87 |
| PK (MT) | 1,893.35 | - | - | - | 1,893.35 |
| 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 | TRXXXXX | 33,928.25 | - |
| 2 | Buyer ABC | TRXXXXX | - | 8,918.34 |
| TOTAL | | | 33,928.25 | 8,918.34 |

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

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| 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 | 662.79 | 0.00 |
| TOTAL | | 662.79 | 0.00 |

| 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

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| 13. Independent Smallholders Actual Sold Tonnage / Volume | | | | | | | |
|---|-----|------------------|-------------------|---------|------|----------|----------|
| | FFB | FFB Conventional | FFB Other schemes | IS-CSP0 | 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 | | | | |

| 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 **30/01/2023 to 03/02/2023**. The audit programme is included as Section 2.3. 30 days prior to audit, public notification posted in the BSI website as per the following link: https://www.bsigroup.com/globalassets/localfiles/en-my/rspo/Public%20Notification/2023/02-5-rspo-public-notification_recertification_ladang-sabah-palm-oil-mill--supply-base_english.pdf

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 **27/03/2023**. 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

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of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

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

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 2 (Recertification) | Year 2 (ASA 2_1) | Year 3 (ASA 2_2) | Year 4 (ASA 2_3) | Year 5 (ASA 2_4) |
| Ladang Sabah POM | √ | √ | √ | √ | √ |
| Bimbingan 1 Estate | - | √ | - | √ | √ |
| Bimbingan 2 Estate | √ | - | √ | - | - |
| Labuk Estate | √ | - | √ | - | √ |
| Moynod Estate | √ | - | √ | - | - |
| Luangmanis Estate | √ | - | √ | - | √ |
| Terusan Baru Estate | - | √ | - | √ | - |
| Laukin Estate | - | √ | - | √ | √ |
| Sungai Sapi Estate | - | √ | - | √ | - |

Tentative Date of Next Visit: January 22, 2024 - January 26, 2024

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</p> |

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| | | <p>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, RSPO supply chain. Fluent in English.</p> |
| Muhamad Naquiuddin Mazeli (MNM) | Team Member | <p>Education: Holds a Bachelor Science Horticulture, UPM</p> <p>Work Experience: He has 11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, he managed, implement and monitors the RSPO, ISCC, MSPO and ISO9001 and ISO 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also support in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001: 2015 Lead Auditor Training, ISO 14001: 2015 Lead Auditor Training, ISO 45001: 2018 Lead Auditor Training, HCV & HCS Training, Endorsed RSPO P&C Lead Auditor Training, MSPO Lead Auditor Training, SMETA Training, Endorsed RSPO SCCS Lead Auditor and Endorsed RSPO P&C and SCCS Refresher Training.</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, mill best practices, estate best practices, Smallholders inclusion, legal requirements, environment, RSPO supply chain and HCV.</p> |
| Mohd Razaleigh Mohamad (MRM) | Team Member | <p>Education: Holds a Bachelor Degree in Plantation Management and Agrotechnology, University Technology Mara (UiTM).</p> <p>Work Experience: He has 5 years' experience in Oil Palm Estate Management with Tradewinds Plantation Berhad. The last position held was Senior Assistant Manager. He has more than 4 years of experience in Third Party Certification Audit with Control Union (M) Sdn Bhd for RSPO P&C, MSPO P&C and GLOBALG.A.P. IFA Fruits and Vegetables. Qualified as RSPO Lead Auditor and approved to conduct Environmental and Social elements.</p> <p>Training attended:</p> <p>He has completed ISO 9001:2015 Lead Auditor Course, ISO14001:2015 Lead Auditor Course, ISO45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed MSPO P&C Lead Auditor Course, Social Accountability SA8000 Auditor Course, RSPO Independent Smallholder (IHS) Auditor Training and Endorsed RSPO P&C and SCCS Refresher Training.</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, social, and stakeholder engagement.</p> |
| Dr. Suhaili Sahari | Peer Reviewer | <p>Education:</p> <p>Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and</p> |

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| | | <p>Muamalat - Management) under the supervision of previous University Vice Chancellor Dato’ Mohd Muda.</p> <p>Work Experience:</p> <p>Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. ASI reviewer training 3. Safety and Health 4. ISO 14001:2015 Standard 5. RSPO Standards: RSPO P&C 2018 MY-NI 2019 6. MSPO Standards : MS 2530 : 2013 part 1, 2 , 3 and 4 7. Problem Solving Technique : 8 D, ICC, QCC, Systematic PS 8. HACCP MS 1480:2019 9. GAP Standard : Global GAP, Euro GAP |
|--|--|--|

Accompanying Persons:

| 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 | MNM | MRM |
|---|------------------|--|-----|-----|-----|
| Sunday 29/01/2023 | - | Audit Team Travel from Kuala Lumpur to Sandakan | √ | √ | √ |
| Monday, 30/01/2023 Luangmanis Estate | 08.30 – 09.00 | <p>Opening Meeting:</p> <ul style="list-style-type: none"> • Opening Presentation by Audit team leader. • Confirmation of assessment scope and finalize Audit plan | √ | √ | √ |
| | 09.00 – 12.30 | Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area | √ | √ | √ |

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| Date | Time | Subjects | NHA | MNM | MRM |
|--|---------------|--|-----|-----|-----|
| | | (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. | √ | √ | √ |
| Tuesday, 31/01/2023 Ladang Sabah POM | 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. | √ | √ | √ |
| | 16.30 – 17.00 | Interim Closing briefing. | √ | √ | √ |
| Wednesday 01/02/2023 Bimbingan 2 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 | √ | √ | √ |

| Date | Time | Subjects | NHA | MNM | MRM |
|--|---------------|--|-----|-----|-----|
| | 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 02/02/2023 Labok 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 – 16.30 | Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) | √ | √ | √ |
| | 16.30 – 17.00 | Interim Closing briefing. | √ | √ | √ |
| Friday 03/02/2023 Moynod 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 – 16.15 | Audit Team Discussion and report preparation | √ | √ | √ |
| | 16.15 – 17.00 | Closing Meeting | √ | √ | √ |
| Saturday 04/02/2023 | - | Audit Team Travel back to Kuala Lumpur | √ | √ | √ |

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Major NC Close Out Audit Plan

| Date | Time | Subjects | NHA |
|---|---------------|---|-----|
| Sunday 26/03/2023 | - | Auditor Travelling | √ |
| Monday 27/03/2023 | 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 Ladang Sabah POM & Estates | 09.00 – 11.00 | <ul style="list-style-type: none"> • Verification on previous Major NC: <ol style="list-style-type: none"> 1. 2304555-202301-M1 2. 2304555-202301-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. time bound plan included all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company. IOI Time Bound Plan has been approved by RSPO on 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 | No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 04/11/2022 and IOI ACOP 2021 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. The ACOP Report states that IOI Corporation Berhad plans to achieve 100% RSPO Certification for all estates and mill by 2023. However, RSPO secretariat approved the revise TBP based on email communication dated 04/11/2022 that stated all estates and mills to be certified in 2024 except IOI Pelita put under to be confirmed. | Complied |
| Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021. | No new acquisition. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has under gone certification audit while PT KPAM plan to be certified in 2024. Due to Pandemic and in the process of obtaining the complete HGU and TBP has been approved by RSPO on 04/11/2022. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has been audited on 28/11/2022 to 03/12/2022. | Complied |
| Any deviations from the maximum periods requires approval by the RSPO Secretariat. | IOI RSPO Time Bound Plan is approved by RSPO with valid justification from IOI | Complied |
| Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting? | Yes. PT Sawit Nabati Agro is Estates under IOI Group which consist of 4 estates which is PT Berkat Nabati Sawit, PT Sukses Karya Sawit, PT Bumi Sawit Sejahtera and PT Kalimantan Prima Agro Mandiri. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has has under gone certification while PT KPAM plan to be certified in 2024. Due to Pandemic and in the process of obtaining the complete HGU and TBP has been approved by RSPO on 04/11/2022. For PT Sawit Nabati Agro all group except PT Kalimantan Prima Agro Mandiri has been audited on 28/11/2022 to 03/12/2022. | Complied |
| Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised | No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 04/11/2022 and IOI ACOP 2021 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. There has not been any isolated lapses in implementation of the plan. Plan for Certification has been conducted as per approved plan | Complied |

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| | | |
|---|--|----------|
| | which year of 2022. Sites audited on 28/11/2022-03/12/2022 and still pending for Major NC closure process. Latest update site verification will be conducted on May 2023. | |
| Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised | No. Refer to IOI Corporation Berhad Time Bound Plan updated as of 04/11/2022 and IOI ACOP 2021 under Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. There has not been any isolated lapses in implementation of the plan. | Complied |
| 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 PT Bumi Sawit Sejahtera since year 2010 is being resolved as per the RSPO NPP and RSPO CP Complaints processes. Another 1 unit namely PT Kalimantan Prima Agro Mandiri at Kalimantan, had undergone the NPP Public Consultation and approved in April 2018 and HCSA Peer Review Assessment completed in May 2018. Currently, the plantation is under development and pending issuance of Local Government HGU. Reports on the NPP progress made to resolve the issues at the said units were checked and monitored till latest update made available on: https://askrspo.force.com/Complaint/s/case/50090000028Erz8AAC/detail As off this audit, there has been no other incidences of any replacement of primary forest at any other area under the IOI group | Complied |
| Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure. | The concession in Indonesia PT Kalimantan Prima Agro Mandiri had undergone the NPP process prior to any new planting. RSPO has approved PT Kalimantan Prima Agro Mandiri NPP Summary Report and was published in RSPO website for public notification on 13 April 2018. The NPP public notification could be assessed through the link below: https://rspo.org/certification/new-planting-procedure/public-consultations/page/2? 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 | Complied |
| Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with | Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility as per the link below: | Complied |

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| | | |
|--|--|-----------------|
| <p>RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p> | <p>https://askrspo.force.com/Complaint/s/case/50090000028ErzqAAC/detail This is further check in the website: https://www.rspo.org/certification/remediation-and-compensation/racp-tracker . Only 1 (one) management unit identified with potential liability and require concept note and remediation plan as reported in case tracker. Further information on the current progress is currently available in IOI Corporation Berhad's</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. Website checked confirmed that there is no issue on Labour Disputes.</p> | <p>Complied</p> |
| <p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p> | <p>There was no legal non-compliance reported. IOI continued to comply with all applicable legal requirements. Compliance to each applicable law and regulation are monitored by the operating units. The certification units obtained and renewed licenses and permits as required by the law. Website checked confirmed that there is no issue on Legal non-compliance.</p> | <p>Complied</p> |
| <p>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.</p> | <p>Yes. Internal audit was carried out for IOI Pelita Plantation Sdn Bhd (Sejap and Tegai Estate) and PT Sawit Nabati Agro Group in November 2022. Positive assurance statement was available and justified. Where related to land rights, IOI is actively resolving it. Frequency on internal audit was conducted on yearly basis.</p> | <p>Complied</p> |
| <p>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?</p> | <p>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</p> | <p>Complied</p> |
| <p>Have there been any stakeholder (including NGO) consultation conducted?</p> | <p>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.</p> | <p>Complied</p> |

3.2 Progress of scheme smallholders and/or outgrowers

| Progress of scheme smallholders or outgrowers towards compliance with relevant standards | | |
|---|--|-----------------------|
| Requirement | Remarks | Compliance |
| <p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?</p> <p>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.</p> | <p>There are no Scheme Smallholders or Scheme Outgrowers within the Mill's Certification Unit.</p> | <p>Not Applicable</p> |

Approved Time Bound Plan

| Name of the Unit of Certification (UoC) | Country | Name of the Mills and Supply Bases | Location Address | GPS Coordinates (in decimal degree) | | Total Managed Area (Ha) | Certification Status (Certified / Not certified) | Plan Year for Certification | Actual Certification Year |
|---|----------|------------------------------------|---|-------------------------------------|------------|-------------------------|--|-----------------------------|---------------------------|
| | | | | Latitude | Longitude | | | | |
| Pamol Kluang | Malaysia | Pamol Kluang POM | 8½ Mile, Mersing Road, 86007 Kluang, Johor, Malaysia. | 2.110969 | 103.392292 | - | Certified | | 2010 |
| | Malaysia | Pamol Timur Estate | Kluang, Johor | 2.111947 | 103.385564 | 2,296.11 | Certified | | 2010 |
| | Malaysia | Pamol Barat Estate | Kluang, Johor | 2.113033 | 103.343842 | 2,310.32 | Certified | | 2010 |
| | Malaysia | Mamor Estate | Kluang, Johor | 2.147034 | 103.302668 | 2,230.00 | Certified | | 2010 |
| | Malaysia | Unijaya Estate | Kluang, Johor | 1.940558 | 103.278069 | 1,260.50 | Certified | | 2010 |
| | Malaysia | Kahang Estate | Kluang, Johor | 2.326773 | 103.494248 | 2,419.90 | Certified | | 2010 |
| | Malaysia | Swee Lam Estate | Kluang, Johor | 1.674780 | 103.653778 | 1,160.96 | Certified | | 2010 |
| Bukit Leelau | Malaysia | Bukit Leelau POM | KM 75, Kuantan-Segamat Highway 26700 Muadzam Shah Pahang Darul Makmur | 3.302979 | 103.137365 | - | Certified | | 2010 |
| | Malaysia | Bukit Leelau Estate | Muadzam Shah, Pahang | 3.298692 | 103.132555 | 2,096.00 | Certified | | 2010 |
| | Malaysia | Detas Estate | Muadzam Shah, Pahang | 3.547505 | 103.050146 | 2,225.78 | Certified | | 2010 |
| | Malaysia | Merchong Estate | Muadzam Shah, Pahang | 3.024548 | 103.201716 | 1,952.50 | Certified | | 2010 |
| | Malaysia | Mekassar Estate | Muadzam Shah, Pahang | 2.986702 | 103.167433 | 1,209.39 | Certified | | 2010 |
| | Malaysia | Leepang A Estate | Muadzam Shah, Pahang | 3.003644 | 103.027223 | 2,403.70 | Certified | | 2010 |
| | Malaysia | Laukin A Estate | Muadzam Shah, Pahang | 3.020739 | 103.045601 | 1,619.90 | Certified | | 2010 |
| Gomali | Malaysia | Gomali POM | 5th Mile, Jalan Gemas-Batu Anam 85100 Segamat, Johor, Malaysia. | 2.610811 | 102.679447 | - | Certified | | 2010 |
| | Malaysia | Gomali Estate | Segamat, Johor | 2.611543 | 102.673415 | 2,555.75 | Certified | | 2010 |
| | Malaysia | Paya Lang Estate | Segamat, Johor | 2.582588 | 102.707515 | 2,467.25 | Certified | | 2010 |
| | Malaysia | Tambang Estate | Segamat, Johor | 2.631926 | 102.716559 | 2,010.70 | Certified | | 2010 |

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|-------------|----------|------------------------|--|----------|------------|----------|-----------|--|------|
| | Malaysia | Sagil Estate | Tangkak, Johor | 2.315033 | 102.634689 | 2,504.99 | Certified | | 2010 |
| | Malaysia | Regent Estate | Gemencheh, Negeri Sembilan | 2.513968 | 102.404654 | 2,300.27 | Certified | | 2010 |
| | Malaysia | Bahau Estate | Bahau, Negeri Sembilan | 2.809171 | 102.448731 | 2,841.41 | Certified | | 2010 |
| | Malaysia | Kuala Jelai Estate | Durian Tunggal, Melaka | 2.774558 | 102.389750 | 679.2600 | Certified | | 2010 |
| | Malaysia | Bertam Estate | Jasin, Melaka | 2.304039 | 102.284858 | 448.8000 | Certified | | 2010 |
| | Malaysia | Jasin Lalang Estate | Karak, Pahang | 2.254799 | 102.421417 | 750.75 | Certified | | 2010 |
| Pukin | Malaysia | Pukin POM | KM 30, Lebuhraya Tun Abdul Razak, Keratong, 85007 Rompin, Pahang, Malaysia | 2.721691 | 102.909500 | - | Certified | | 2012 |
| | Malaysia | Pukin Estate | | 2.718814 | 102.907972 | 2,428.12 | Certified | | 2012 |
| | Malaysia | Shahzan IOI 1 Estate | | 2.799583 | 102.848972 | 1,562.98 | Certified | | 2012 |
| | Malaysia | Shahzan IOI 2 Estate | | 2.816556 | 102.874028 | 1,640.74 | Certified | | 2012 |
| | Malaysia | Segamat Estate | KM 5, Jalan Segamat Muar, 85009 Segamat, Johor, Malaysia | 2.489590 | 102.882880 | 1,896.40 | Certified | | 2012 |
| | Malaysia | Leepang A Estate | KM 68, Lebuhraya Segamat-Kuantan, 26700 Muadzam Shah, Pahang, Malaysia | 3.010250 | 103.053417 | 2,725.12 | Certified | | 2012 |
| | Malaysia | Bukit Serampang Estate | KM 12, Jalan Sagil-Tangkak, 84900 Tangkak, Johor, Malaysia | 2.323795 | 102.688279 | 2,403.70 | Certified | | 2012 |
| Unico Group | Malaysia | Unico POM | 1.8 km Jalan Jeroco Off Mile 13, Lahad Datu Sandakan, Sandakan Highway, P.O Box 61532, 91123 Lahad Datu, Sabah, Malaysia | 5.150044 | 118.222064 | - | Certified | | 2018 |
| | Malaysia | Unico 6 Estates | Unico Plantation Sdn. Bhd – Unico 6 MDLD 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah, Malaysia | 5.195769 | 118.302033 | 2,060.00 | Certified | | 2018 |
| | Malaysia | Ladang Asas Estates | MDLD 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah, Malaysia | 5.240000 | 118.270000 | 1,909.00 | Certified | | 2018 |
| Unico Desa | Malaysia | Unico Desa POM | Unico Desa POM, KM3, Jalan Segama, 91100, Lahad Datu, Sabah | 5.413089 | 118.529331 | - | Certified | | 2018 |

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| | Malaysia | Unico 1 Estate | Unico-Desa Plantations Berhad - Unico 1 MDLD 5123, KM3, Jalan Segama, 91100 Lahad Datu, Sabah | 5.411369 | 118.523278 | 2,317.50 | Certified | 2018 |
| | Malaysia | Unico 2 Estate | | 5.419511 | 118.524750 | 2,352.02 | Certified | 2018 |
| | Malaysia | Unico 3 Estate | | 5.465122 | 118.551314 | 2,203.80 | Certified | 2018 |
| | Malaysia | Unico 4 Estate | | 5.397883 | 118.559472 | 2,235.69 | Certified | 2018 |
| | Malaysia | Unico 5 Estate | | 5.373783 | 118.536417 | 2,287.47 | Certified | 2018 |
| Morisem | Malaysia | Morisem POM | MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia | 5.494069 | 118.369039 | - | Certified | 2013 |
| | Malaysia | Morisem 1 Estate | | 5.490000 | 118.320000 | 2,032.00 | Certified | 2013 |
| | Malaysia | Morisem 2 Estate | | 5.460000 | 118.320000 | 2,042.14 | Certified | 2013 |
| | Malaysia | Morisem 3 Estate | | 5.500000 | 118.330000 | 2,013.70 | Certified | 2013 |
| | Malaysia | Morisem 4 Estate | | 5.340000 | 118.340000 | 2,023.00 | Certified | 2013 |
| | Malaysia | Leepang 2 Estate | | 5.510000 | 118.380000 | 2,159.19 | Certified | 2013 |
| Syarimo | Malaysia | Syarimo POM | KM23, Jalan Kinabatangan, Sg. Pin, Kinabatangan, Sabah, Malaysia Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia. | 5.333611 | 117.781250 | - | Certified | 2013 |
| | Malaysia | Syarimo 1 Estate | Sg. Pin, Kinabatangan, Sabah Postal Address: | 5.329078 | 117.825278 | 1,914.00 | Certified | 2013 |
| | Malaysia | Syarimo 2 Estate | MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia. | 5.327342 | 117.784797 | 1,986.52 | Certified | 2013 |
| | Malaysia | Syarimo 3 Estate | | 5.329461 | 117.776236 | 2,442.02 | Certified | 2013 |
| | Malaysia | Syarimo 4 Estate | | 5.384028 | 117.764725 | 2,376.95 | Certified | 2013 |
| | Malaysia | Syarimo 5 Estate | | 5.351153 | 117.715642 | 2,267.55 | Certified | 2013 |
| Baturong | Malaysia | Baturong POM | Postal Address: MDLD 5123, KM 3 Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia. | 4.755261 | 118.088681 | - | Certified | 2010 |

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| | | | Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM3, 91109 Lahad Datu, Sabah, Malaysia | | | | | | |
| | Malaysia | Baturong 1 Estate | Location Address: KM 52, Jalan Kunak-Tawau, Off Road KM6, 91109 Lahad Datu, Sabah, Malaysia | 4.736017 | 118.070986 | 2,698.00 | Certified | | 2010 |
| | Malaysia | Baturong 2 Estate | | 4.765442 | 118.028244 | 2,315.00 | Certified | | 2010 |
| | Malaysia | Baturong 3 Estate | | 4.757722 | 118.002142 | 1,807.00 | Certified | | 2010 |
| | Malaysia | Cantawan Estate | | 5.065683 | 118.447639 | 1,163.00 | Certified | | 2010 |
| Leepang | Malaysia | Leepang POM | MDLD 5123, KM 2, Jalan Segama, Locked Bag No. 15, 91109 Lahad Datu, Sabah, Malaysia. | 5.549000 | 118.437667 | - | Certified | | 2013 |
| | Malaysia | Morisem 5 Estate | | 5.500658 | 118.420417 | 1,889.00 | Certified | | 2013 |
| | Malaysia | Leepang 1 Estate | | 5.549358 | 118.443772 | 2,364.04 | Certified | | 2013 |
| | Malaysia | Leepang 5 Estate | | 5.546683 | 118.434836 | 1,690.67 | Certified | | 2013 |
| | Malaysia | Permodalan 1 Estate | | 5.498853 | 118.456917 | 2,253.82 | Certified | | 2013 |
| | Malaysia | Permodalan 2 Estate | | 5.507639 | 118.478289 | 2,141.52 | Certified | | 2013 |
| Mayvin | Malaysia | Mayvin POM | Mayvin Incorporated Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia | 5.555300 | 117.226440 | - | Certified | | 2010 |
| | Malaysia | Mayvin 1 Estate | | 5.581886 | 117.221517 | 1,610.00 | Certified | | 2010 |
| | Malaysia | Mayvin 2 Estate | | 5.558614 | 117.222721 | 1,812.81 | Certified | | 2010 |
| | Malaysia | Tangkulap Estate | Sri Mayvin Plantation Sdn Bhd, Mile 75, Sandakan/ Telupid Road, WDT No. 164, 90009 Sandakan, Sabah, Malaysia | 5.492423 | 117.247353 | 2,277.45 | Certified | | 2010 |
| | Malaysia | Mayvin 5 Estate | | 5.479906 | 117.334011 | 1,765.18 | Certified | | 2010 |
| | Malaysia | Mayvin 6 Estate | | 5.478833 | 117.379064 | 1,836.82 | Certified | | 2010 |
| Sakilan | Malaysia | Sakilan POM | Mile 22, Sandakan/Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia. | 5.839372 | 117.843825 | - | Certified | | 2010 |
| | Malaysia | Sakilan Estate | Sandakan, Sabah | 5.846975 | 117.887669 | 2,296.37 | Certified | | 2010 |
| | Malaysia | Linbar 1 Estate | Sandakan, Sabah | 5.549619 | 117.681506 | 2,628.17 | Certified | | 2010 |
| | Malaysia | Linbar 2 Estate | Sandakan, Sabah | 5.502308 | 117.645242 | 2,211.83 | Certified | | 2010 |

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| Pamol Sabah | Malaysia | Pamol Sabah POM | Pamol Estates (Sabah) Sdn Bhd, Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia. | 6.002417 | 117.398389 | - | Certified | | 2016 |
| | Malaysia | Ulu Estate | Mile 122, Sandakan/Telupid Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia. | 6.005139 | 117.392361 | 1,834.72 | Certified | | 2016 |
| | Malaysia | Bayok Estate | | 6.005139 | 117.392361 | 2,209.93 | Certified | | 2016 |
| | Malaysia | Rungus Estate | | 6.015639 | 117.367694 | 2,126.55 | Certified | | 2016 |
| | Malaysia | Tindakon Estate | | 5.980028 | 117.356472 | 2,051.02 | Certified | | 2016 |
| | Malaysia | Nangoh Estate | | 5.952417 | 117.253111 | 2,279.35 | Certified | | 2016 |
| | Malaysia | Meliau Estate | | 5.952417 | 117.253111 | 2,998.65 | Certified | | 2016 |
| | Malaysia | Sugut Estate | Mile 200, Nangoh Paitan Road, P.O Box 203, 90702, Sandakan, Sabah, Malaysia. | 6.232972 | 117.426556 | 1,792.34 | Certified | | 2016 |
| Ladang Sabah | Malaysia | Ladang Sabah POM | Mile 45, Sandakan-Telupid Road, WDT 164, 90009, Sandakan, Sabah, Malaysia. | 5.729989 | 117.577750 | - | Certified | | 2013 |
| | Malaysia | Bimbingan 1 Estate | | 5.621264 | 117.445917 | 1,937.39 | Certified | | 2013 |
| | Malaysia | Bimbingan 2 Estate | | 5.619619 | 117.422942 | 1,955.61 | Certified | | 2013 |
| | Malaysia | Labuk Estate | | 5.670375 | 117.498867 | 2,668.50 | Certified | | 2013 |
| | Malaysia | Moynod Estate | | 5.740817 | 117.610380 | 3,043.71 | Certified | | 2013 |
| | Malaysia | Luangmanis Estate | | 5.763328 | 117.606369 | 2,713.29 | Certified | | 2013 |
| | Malaysia | Laukin Estate | | 5.778469 | 117.532433 | 2,503.53 | Certified | | 2013 |
| | Malaysia | Terusan Baru Estate | | 5.764825 | 117.610317 | 2,128.00 | Certified | | 2013 |
| | Malaysia | Sungai Sapi Estate | | 5.807536 | 117.517003 | 1,299.30 | Certified | | 2013 |
| PT Sawit Nabati Agro Group | Indonesia | PT. SKS POM | West Kalimantan | -2.800399 | 110.593248 | - | Not Certified | 2022 | Plan for Certification has been conducted as per approved plan which year |
| | Indonesia | SKS 1 Estate | West Kalimantan | -2.796567 | 110.583043 | 1,396.81 | Not Certified | 2022 | |
| | Indonesia | SKS 2 Estate | West Kalimantan | -2.792711 | 110.585289 | 3,156.39 | Not Certified | 2022 | |
| | Indonesia | SKS 3 Estate | West Kalimantan | -2.792711 | 110.538993 | 3,126.80 | Not Certified | 2022 | |

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| | Indonesia | BNS 1 Estate | West Kalimantan | -2.794823 | 110.645469 | 2,867.42 | Not Certified | 2022 | of 2022. Initial audit on was conducted on 28/11/2022-03/12/2022 and still pending for Major NC closure process. Latest update site verification will be conducted on May 2023. |
| | Indonesia | BNS 2 Estate | West Kalimantan | -2.794823 | 110.645469 | 1,513.94 | Not Certified | 2022 | |
| | Indonesia | BNS 3 Estate | West Kalimantan | -2.854558 | 110.660853 | 2,128.60 | Not Certified | 2022 | |
| | Indonesia | BNS 4 Estate | West Kalimantan | -2.854558 | 110.660853 | 2,320.04 | Not Certified | 2022 | |
| | Indonesia | BSS 1 Estate | West Kalimantan | -2.811201 | 110.913005 | 3,563.85 | Not Certified | 2022 | |
| | Indonesia | BSS 2 Estate | West Kalimantan | -2.877076 | 110.826776 | 2,041.15 | Not Certified | 2022 | |
| | Indonesia | BSS 3 Estate | West Kalimantan | -2.895104 | 110.760975 | 2,509.10 | Not Certified | 2022 | |
| | Indonesia | BSS 4 Estate | West Kalimantan | -2.895104 | 110.760975 | 1,689.90 | Not Certified | 2022 | |
| | Indonesia | KPAM 1 Estate | West Kalimantan | -2.758733 | 110.961786 | 2,408.00 | Not Certified | 2024 | |
| | Indonesia | KPAM 2 Estate | West Kalimantan | -2.723094 | 111.043692 | 2,499.83 | Not Certified | 2024 | |
| | Indonesia | KPAM 3 Estate | West Kalimantan | -2.761629 | 111.017109 | 2,307.02 | Not Certified | 2024 | |
| | Indonesia | KPAM 4 Estate | West Kalimantan | -2.723094 | 111.043692 | 1,252.15 | Not Certified | 2024 | |
| IOI Pelita Plantation Sdn Bhd | Malaysia | Sejap Estate | Miri, Sarawak | 3.688694 | 114.170944 | 4,959.80 | Not Certified | 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 1 (one) Opportunity For Improvement raised. The IOI Ladang Sabah Palm Oil Mill Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

| Non-conformity | | | |
|--|--|---------------------|------------|
| NCR Ref # | 2304555-202301-M1 | Issued Date | 03/02/2023 |
| Due Date | 02/05/2023 | Closure Date | 27/03/2023 |
| Indicator & Category (Critical / Minor) | 3.6.1 – Critical 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>Bimbingan 2 Estate</p> <ol style="list-style-type: none"> 1. During site visit at P19, It was found that tractor driver was not wearing earplug as their PPE. It was not in line with NRA Recommendation Section 8.0 dated 11/11/2020, Recommended control measure: Recommended to wear PHP during work. 2. In addition, Document verification on workplace inspection dated 28/12/2022 found that for Tractor section, Ear Plug was not included as required PPE to be wear. PPE inspection record dated 12/2022 found that ear plug was not included as PPE required. Refer SOP Tractor dated 01/08/2022 stated required PPE were Safety Helmet, Safety Shoes, Respirator (Spray and Manuring Operation) and Ear Plug. <p>Luangmanis Estate</p> <ol style="list-style-type: none"> 1. During site visit at Harvesting area P17, It was found that 1 Bin Attendant worker was not wearing safety helmet as their PPE while loaded the FFB into the Bin. It was not in line with HIRARC dated 10/01/2023 FFB Loading and collection at field, Existing control: PPE: Gloves, Safety helmet, Ear plug. 2. During site visit at EFB Mulching area, the weather condition was light rainy however based on inspection and verification, there is no rain coat was provided for respective workers. It was not in line with Recommended control measures HIRARC dated 10/01/2023, To provide rain coat. <p>Ladang Sabah POM</p> <ol style="list-style-type: none"> 1. During site visit near Shovel parking area, it was found lubricant was stored in the container without any labelled. It was not in line with CHRA Recommendation on 17/07/2021 (3) To make sure labelling of the container is according to Class 2013 regulation and USECHH Regulation 2000. | | |

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| Corrections: | <p><u>Bimbingan 2 Estate:</u></p> <ol style="list-style-type: none"> To conduct training on NRA & Driver SOP inclusive of PPE requirement for all supervisor and driver. To revised and specify in details the PPE requirement for Driver in the PPE & Workplace Inspection Checklist. <p><u>Luangmanis Estate:</u></p> <ol style="list-style-type: none"> To re-train the worker and the supervisor on the HIRARC and PPE required involved during FFB loading inclusive the cleaning up task. To provide raincoat for the worker and used for work during rain. Revise HIRARC to change the PPE requirement or control measure during rain inclusive of different rain situation i.e., heavy downpour, drizzling etc. To inform/brief worker on when to continue work, hold or to stop work during rain condition, inclusive of the PPE required based on the revised HIRARC. <p><u>Ladang Sabah POM:</u></p> <ol style="list-style-type: none"> To refurbish and re-label all container as per USECHH Regulation 2000. To conduct training on the USECHH Regulation 2000 to the supervisor in charge. To improve the existing checklist by adding the re-labelling requirement as per USECHH Regulation. |
| Root Cause Analysis: | <p><u>Bimbingan 2 Estate</u></p> <p>The implementation of PPE as per recommendation from the NRA and SOP failed due to the worker, supervisor in charge & executive was not aware on the NRA requirement for the tractor driver since it was not communicated properly. Furthermore, because lack of knowledge, the supervisor in charge relies solely on the workplace inspection checklist which is generic and not specified based on the tractor SOP to conduct his inspection.</p> <p><u>Luangmanis Estate</u></p> <ol style="list-style-type: none"> The worker only wear the helmet during FFB loading. However, after the task finished and the supervisor left the area, the worker clean-up the area by collecting loose fruit that fall near the FFB Bin and not aware on the necessity to wear helmet to protect him from falling object during conducting a clean-up of the loose fruit as per the SOP and HIRARC recommendation. Raincoat was not provided due to the supervisor in charge is not fully clear on the HIRARC recommendation working during rain. The supervisor also claim that the rain is only drizzling on that day and since there was no clear statement stated in the HIRARC on what the recommended action measure for such condition, he decided to not provide the raincoat to the workers. <p><u>Ladang Sabah Palm Oil Mill</u></p> <p>The monitoring usage of container for chemical was not effectively conducted since the existing checklist has not incorporate such requirement for the supervisor in charge to check. Furthermore, since no training on USECHH regulation for re-labelling of container conducted to related personnel, implementation is not line with the regulation.</p> |
| Corrective Actions: | <p><u>Bimbingan 2 Estate:</u></p> <ol style="list-style-type: none"> All staff to be re-trained about workplace and PPE inspection based on the revised checklist. |

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| | <ol style="list-style-type: none"> 2. To conduct Safety Campaign as awareness for all workers 3. To review and revise all PPE & Workplace inspection checklist specific to each workstation requirement. 4. To continue conducting training on PPE requirement and safety procedures for all drivers including disciplinary action taken against workers who found failing to adhere to the health and safety requirement. 5. To provide PPE box near to driver key locker at workshop area for driver to keep and take the PPE together when they take the tractor key to avoid misplacement of their PPE. 6. Safety Department to cover the implementation during their next internal audit <p><u>Luangmanis Estate:</u></p> <ol style="list-style-type: none"> 1. To conducting workplace & PPE inspection for all workstation during work hour by mandore or field staff based on the revised checklist. 2. To re-train all staff on HIRARC requirement and risk control for work during rain. 3. Staff and mandore to make sure the passenger trailer to be place on standby near the workplace, i.e , spraying activity, EFB mulching activity, manuring activity. 4. Safety Department to cover the implementation during their next internal audit <p><u>Ladang Sabah Palm Oil Mill</u></p> <ol style="list-style-type: none"> 1. To continue conducting a workplace inspection based on revised checklist to ensure all container is according to the USECHH Regulation 2. Safety Department to cover the implementation during their next internal audit |
| Assessment Conclusion: | <p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Training on the SOP Workplace inspection and PPE has been conducted. Refer training materials dated 20/03/2023. For Luangmanis estate, training on Bon Attendance has been conducted on 31/01/2023. 2. HIRARC training has been conducted at Luangmanis Estate on the Risk control for work during rain dated 06/02/2023. Issuance on new rain coat has been verified. Refer PPE Issuance record dated February 2023. Interview conducted for sprayers found they have good awareness on new risk control in HIRARC. 3. Passenger trailer will be stand by at workplace station as per interview verification with Mandore and Staff. Included in the HIRARC risk control 01/03/2023. 4. Safety campaign will be conducted on June 2023. Meeting has been conducted on 09/02/2023 and proposal has been approved by SPC. 5. PPE and workplace inspection checklist has been revised. Refer form "Laporan Pemeriksaan Tempat Kerja Oleh Jawatankuasa Keselamatan & Kesihatan-Perladangan" dated 01/03/2023. Amendment has been made on the tractor section. 6. PPE box has been placed at the Workshop area. Verified at Bimbingan 2 estate through site verification found the implementation were order. 7. Sighted new checklist for internal audit has been prepared. Refer Internal Audit checklist dated 07/03/2023 with reference number HSE/AUDIT/2023-01. Refer Section 32.0. |

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| | <p>8. Site visit at estate found all correction and corrective action has been implemented.</p> <p>Based on the above evidence, the major Non-Conformity is closed effectively on 27/03/2023. Continuous implementation will be further verified in the next assessment.</p> |
|--|--|

| Non-conformity | | | |
|--|---|---------------------|------------|
| NCR Ref # | 2304555-202301-M2 | Issued Date | 03/02/2023 |
| Due Date | 02/05/2023 | Closure Date | 27/03/2023 |
| Indicator & Category (Critical / Minor) | 6.7.2 – Critical Non Conformity | | |
| Statement of Nonconformity: | First aid box contents monitoring was not fully implemented | | |
| Requirement Reference: | Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed. | | |
| Objective Evidence: | <p>Luangmanis Estate</p> <p>During inspection at first aid box main office it was found that 2 units of eye pad was expired on 30/08/2022</p> <p>Ladang Sabah POM</p> <p>During inspection at first aid box in the mill it was found that 1 unit of eye pad was expired on 25/02/2022</p> <p>Bimbingan 2 Estate</p> <p>During inspection at first aid box spraying area it was found that medicine Optrex and Antiflavine were labeled with "Goncang Sebelum Minum"</p> <p>Labuk Estate</p> <p>During inspection at first aid box main office it was found that 2 units of gauge was expired on May 2019.</p> <p>It was not in line with SOP Emergency Prevention, Preparedness and Response dated 01/08/2012 Section 3(vii) The Hospital Assistant or a designated person shall be made responsible for maintaining all first aid boxes. The contents of the box must be checked periodically and replenished.</p> <p>The Minor NC was escalated to Major NC due to found nonconformance in the same indicator</p> | | |
| Corrections: | <p><u>Labuk Estate, Luang Manis Estate, Ladang Sabah Palm Oil Mill</u></p> <ol style="list-style-type: none"> To replace the expired item immediately. To give reminder letter for the person-in-charge of failure to check and replace the item properly. To identify candidates and send them to attend first aider training (as additional first aider at each operating unit). | | |

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| | <p>4. To appoint additional person in charge to verify the inspection conducted by the EHA as a check and balance mechanism to ensure all items is inspected thoroughly. Before distributing to all mandor.</p> <p><u>Bimbingan 2 Estate:</u></p> <ol style="list-style-type: none"> 1. To amend the label immediately. 2. To identify candidates and send them to attend first aider training (as additional first aider at each operating unit). 3. To appoint additional person in charge to verify the inspection conducted by the EHA as a check and balance mechanism to ensure all items is inspected thoroughly. Before distributing to all mandor. |
| Root Cause Analysis: | <p><u>All Operating Unit</u></p> <p>Although inspection of the first aid has already covered during internal audit by HSE department, it is only based on sampling procedure. Operating unit then only conduct the replacement based on the report provided instead of conducting thorough inspection to all first aid kit available in their respective operating unit. Since currently EHA is the only competent first aider in the estate, the EHA unable to fully cope with their workload leading to failure to conducting thorough inspection to all the first aid box thus overlook some of the expired item to be replaced. Furthermore, there was no check and balance mechanism to conduct a recheck of the first aid kit after inspection by the EHA to ensure that all items inside the first aid is maintained and updated accordingly.</p> |
| Corrective Actions: | <ol style="list-style-type: none"> 1. To conduct refresher training in yearly basis to all EHA and newly additional appointed person for first aid checking with training evaluation. 2. To have a copy of master list data for all item inside the first aid box to monitor its expiry date. 3. To establish procedure to monitor the expiry date of all the items inside the first aid box. 4. Safety Department to cover the implementation during their next internal audit |
| Assessment Conclusion: | <p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. Refresher training to EHA has been conducted. Refer training dated 17/02/2023 attended by all EHA and given by HSE Executive. Training evaluation has been documented dated 17/02/2023. Newly appointed person in charge has been verified. Refer evidence appointment letter for Luangmanis Estate dated 07/02/2023 and Labuk Estate dated 08/03/2023. 2. Sighted Master List data of all items in the first aid box has been prepared. Refer evidence at Luangmanis Estate dated 31/01/2023, Labuk estate dated 27/01/2023, Bimbingan 2 estate dated 08/03/2023 and Ladang Sabah POM 3. Procedure to monitor the expiry date of first aid box items has been established. Refer First Aid Box Inspection Flowchart dated 15/02/2033 with reference number IOI-OSH 3.3.4.3 4. Sighted new checklist for internal audit has been prepared. Refer Internal Audit checklist dated 07/03/2023 with reference number HSE/AUDIT/2023-01. Refer Section 31.0 Manuring. 5. Site visit at estate found all correction and corrective action has been implemented. Inspection on first aid box at Ladang Sabah POM and Luangmanis estate found all contents were monitored and up to date. |

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| | <p>6. Interview to sample workers and person in charge found the awareness on it was in order.</p> <p>Based on the above evidence, the major Non-Conformity is closed effectively on 27/03/2023. Continuous implementation will be further verified in the next assessment.</p> |
|--|---|

| Non-conformity | | | |
|--|---|---------------------|--------------------------|
| NCR Ref # | 2304555-202301-N1 | Issued Date | 03/02/2023 |
| Due Date | Next Assessment (ASA2_1) | Closure Date | Next Assessment (ASA2_1) |
| Indicator & Category (Critical / Minor) | 3.3.3 – Minor Non Conformity | | |
| Statement of Nonconformity: | Records of monitoring and any actions taken has not been maintained by the management and not available. | | |
| Requirement Reference: | Records of monitoring and any actions taken are maintained and available. | | |
| Objective Evidence: | <p>Base on Contract of servicers between IOI Plantation services Sdn Bhd and Berkat Polyclinic dated 17/01/2022 as visiting medical officer (V.M.O) clearly stated that</p> <ol style="list-style-type: none"> V.M.O need to visits to respective operating centre every fortnight on the specified day of the week at times and places to be arranged by the operating units' head concerned. V.M.O need to provide a locum acceptable to the operating centre. The locum will also make arrangement satisfactory to the operating units in respect of casual days off duty. <p>Document review of VMO visit record for Bimbingan 2 Estate and Labuk Estate, sighted with last visit was recorded on 22/11/2022. However, from December 2022 and early of January 2023 sighted there is no advisory visit notes from the doctor sighted as evidence as at the audit. As per interview with estate hospital assistant (EHA) that she is aware that V.M.O unable to visit for that period of time. Sighted an email from V.M.O dated 12/01/2023 mentioned that he unable to visits due to health condition. It has been verified there is no records of monitoring and action taken by the management to resolve the issues as per contract agreement.</p> | | |
| Corrections: | <ol style="list-style-type: none"> To have visit schedule for a year, and acknowledge by estate management. To issue out reminder letter to VMO for the failure to conduct the visit as per requirement stated in the agreement. | | |
| Root Cause Analysis: | There is no visit schedule available in Estate to monitor VMO Visit, VMO liaise with EHA as when they will visit. However, VMO late to notify the EHA causing EHA late to inform estate management. Due to the delayed notification, management unable to refer the matter to related department on the unavailability of VMO as soon as possible for next course of action. | | |
| Corrective Actions: | <ol style="list-style-type: none"> To issue out addendum on additional clause for the VMO on providing replacement to visit the estate in case of he unable to conduct the visit to the estate himself. To refer the visit schedule using the new template of visit schedule and to update by time of visit by EHA & Estate Management | | |

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| | 3. To ensure the VMO visit is according to requirement. EHA to inform estate management if any delay of visit by the VMO in the future and write in remarks column in new template of visit schedule. Estate Manager will escalate the information to Administration Department for further action. |
| Assessment Conclusion: | The CAP submitted found adequate to address the non-conformity. The effectiveness of CAP implementation will be assessed during next assessment. |

| Opportunity for Improvements | |
|------------------------------|--|
| OFI # | Description |
| OFI 1 | 6.2.4 Latest line site inspection has been conducted 28/01/2023 by hospital assistant to all facilities in Labuk Estate. It has been further verified during site visit by auditor and found that line site has been done accordingly and clear mentioned all findings of the inspection. Auditor found out at block J, there is damage of monsoon drain at the back of the house. It has been included in the capital expenditure budget for financial year 2023/2024 with total MYRXXX,XXX.XX and still pending with for approval. OFI has been raised by the auditor as part of mechanism for auditor to verify during next audit. |

| 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 # | 2158234-202201-N1 | Date Issued | 27/01/2022 |
| Due Date | Recertification | Date of nonconformity Closure | 03/02/2023 |
| Clause & Category (Critical / Minor) | 7.3.1 | | |
| Statement of Nonconformity: | The waste management plan was not effectively implemented. | | |
| Requirement Reference: | A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented. | | |
| Objective Evidence: | Environmental Impact Assessment – Management Action Plans & Continuous Improvement Plan for Mill and Estates for the year 2021 and 2022 was referred. During site visit at lineside area Laukin Estate, it was observed at recycle bin, there is no segregation of waste for Paper, Plastic, Aluminum and Glass as per their bin types. The training has been conducted on 11/02/2021. The effectiveness of the training could be further improved. It was not in line with 1.1 – Identification & | | |

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| | <p>Management Plan of Waste Products, 1.1.3, Domestic & Recyclable waste, sewage, and garden residue "Separation of plastics, glasses and papers".</p> <p>Ladang Sabah POM domestic waste disposed at Landfill Moynod Estate. During site visit at Landfill Area PM97D, it was noticed no segregation of waste (availability of recyclable waste disposed there). It was not in line with 1.1 – Identification & Management Plan of Waste Products, 1.2.6, Landfill "Separation of recyclable waste such as plastics, glasses, tins, iron and paper to be done".</p> <p>During site visit at SW Store Bimbingan 1 Estate, it was found that there is no evidence of labelling of SW stored there. It was not in line with 1.1 – Identification & Management Plan of Waste Products, 1.1.1, Schedule waste & empty chemical container plans "To properly store, label, monitoring and dispose of schedule waste according to Environmental Quality Act 1974."</p> |
| <p>Corrections:</p> | <p>Laukin Estate & Ladang Sabah Palm Oil Mill: Briefing and displaying interactive poster to all level of employees on the importance of waste segregation.</p> <p>Bimbingan 1 Estate: To complete the inventory record of SW prior transferring to the actual SW store which already has proper label that is required.</p> |
| <p>Root Cause Analysis:</p> | <p>Laukin Estate & Ladang Sabah Palm Oil Mill:</p> <ol style="list-style-type: none"> 1. Workers not having self-motivation to show the importance of segregating the waste. 2. No monitoring enforcement by management towards the waste being disposed to the landfill. <p>Bimbingan 1 Estate: It was found that the SW item known as used PPE kept at the shower room area. However, during the recent housekeeping, the PIC yet to transfer them to actual SW store because the inventory process yet completed.</p> |
| <p>Corrective Actions:</p> | <p>Laukin Estate & Ladang Sabah Palm Oil Mill:</p> <ol style="list-style-type: none"> 1. Inspection on the waste segregation to be continuously conducted at all 3R bin station. In addition, the management to adopt and plan a recycle programme to promote the awareness. 2. The management to strengthen enforcement to monitor the waste segregation at linesite. <p>Bimbingan 1 Estate: Refresher briefing by HSE Department to the estate management on the SW procedure to be conducted so that the inventory could be checked and housekeeping can be done without delay.</p> |
| <p>Assessment Conclusion:</p> | <p>As per verification in sampling estate the waste management and disposal plan were in place at the visited estates. It has been documented and implemented as required and is being carried out responsibly. Sighted interactive poster at morning muster area at each sampling estate. The Segregation of waste (domestic & scheduled waste) was verified to be satisfactory in all estates visited. Domestic waste disposed to designated landfill in respective estate during site verification;- Luangmanis Estate – Block PR22. Bimbingan 2 Estate – Block 97Y. Labok Estate – Block 07C.</p> |

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| | Thus the minor NC is closed effectively. |
| Effectiveness Closure (for previous audit closed Critical NC): | N/A |

| Non-conformity | | | |
|---|--|--------------------------------------|-----------------------|
| NCR Ref # | 2158234-202201-N2 | Date Issued | 27/01/2022 |
| Due Date | Recertification | Date of nonconformity Closure | Escalated to Major NC |
| Clause & Category (Critical / Minor) | 6.7.2 | | |
| Statement of Nonconformity: | Found the first aid equipment on site insufficient | | |
| Requirement Reference: | Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed. | | |
| Objective Evidence: | Based site visit at Laukin estate, it was found one unit first aid equipment (Eye Glow) has been used on 1/12/2021. As refer medical prescription storage condition (discard contain 4 week after opening) and during the verification audit on 24/1/2022 it was still been kept in the First aid box. On documentation verification in office, found that the inspection of First aid box was not conducted monthly basis as per first aid module training and not followed as per evaluation of compliance to legal requirement under appendix 1 dated 1/8/2012. The inspection record showed sampled on Jan 2022, 4 from 12 first aid box been done inspection and June 2021, the inspection only done for 1 first aid box out of 17 first aid box. | | |
| Corrections: | <ol style="list-style-type: none"> To inspect all the first aid box and ensure no expired first aid box item. Reminder letter to be given to EHA, Staff and mandore on their negligence of duty to ensure the inspection of first aid kit in done on timely manner. HSE Department to conduct meeting with estate management including EHA and mandore on the mandatory requirement of first aid kit inspection. | | |
| Root Cause Analysis: | Expired eye glow was not monitored kept inside first aid box due to the negligence of mandore who did not send the first aid box for due inspection. Besides, inadequate enforcement and monitoring by the field staff to ensure the mandore following management instruction on the submission construed to the negligence. | | |
| Corrective Actions: | <ol style="list-style-type: none"> Estate management to establish a delivery schedule on the first of box submission in stages for due inspection at clinic which to be observed by mandore respectively. Spot inspection to be conducted by HSE Department to verify on implementation/ practise. | | |

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| Assessment Conclusion: | The Minor NC was escalated to Major NC due to found nonconformance in the same indicator |
| Effectiveness Closure (for previous audit closed Critical NC): | N/A |

| Opportunity for Improvement | |
|------------------------------------|---|
| OFI# | Description |
| OFI 1 | <p>OFI Statement: Indicator 1.1.5 The stakeholder list consist of 2 international NGOs – Business Social Responsibility and Finnwatch. These 2 NGOs are mainly engaged by Head Office. There are 2 opportunity for improvement: 1. As per Stakeholder Consultation procedure SPO/SDK/G/01 dated Dec 2020, it stated all stakeholders in the external list needs to be invited for annual stakeholder consultation. However this will not be happening for the 2 international NGOs as it is the responsibility of the Head Office. Hence the stakeholder list require improvement to enhance the responsibilities of the operating units. 2. Since these 2 NGOs are engaged by the Head Office, improvement on channeling the any results from the engagement with the operating unit can be improved.</p> <p>Verification / Follow-up actions: As per evidence of email by Head Office that has been submitted to both NGOs, plan for stakeholders’ consultation is still progress due to unavailability for person in charge and time. Further confirmation on availability of time will be confirmed.</p> |
| OFI 2 | <p>OFI Statement: Indicator 3.4.2 The social management plan could be further improved on the propose actions to be taken, the timeline to address the proposed actions and the responsible person to ensure the actions are taken.</p> <p>Verification / Follow-up actions: Social management plan has been updated and included proposed actions to be taken, time line for the action and person that responsible that has been documented in the document title “Time bound issue (External stakeholders: Ladang Sabah Group”</p> |
| OFI 3 | <p>OFI Statement: Indicator 4.2.2 The Hotline state in the procedure could further improve by including the IOI Sabah hotline.</p> <p>Verification / Follow-up actions: Addendum of the procedure has been established by the management and included the hotline number in the procedure, procedure title “Grievance procedure”</p> |
| OFI 4 | <p>OFI Statement: Indicator 3.3.1 1. A procedure to improve the management of WEC including timeframe of each chairperson tenancy could be improved. 2. A procedure to improve the management of ECC including timeframe of each chairperson tenancy could be improved.</p> <p>Verification / Follow-up actions:</p> |

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| | <p>For ECC (Employee consultative committee) it has been cleared mentioned in the clause 5.0.2, the ECC members shall be selected through an election which will be held every 2 years in the document title "Terms of reference (TOR) of employee consultative committee (ECC) and Joint consultative committee"</p> <p>While for WEC, timeframe of each chairperson has been documented in appointment letter reference number SL/WEC/LSM-001 fro all chairperson. It has been clearly mentioned that that roles and responsibilities for period 2 years.</p> |
|--|---|

3.3.2 Summary of the Nonconformities and Status

| CAR Ref. | Category (Critical / Minor) | P&C Indicator | Issued Date | Status & Date (Closure) |
|-------------------|-----------------------------|---------------|-------------|--------------------------|
| 2158234-202201-N1 | Minor | 7.3.1 | 27/01/2022 | Close out on 03/02/2023 |
| 2158234-202201-N2 | Minor | 6.7.2 | 27/01/2022 | Escalated to Critical NC |
| 2304555-202301-M1 | Major (Critical) | 3.6.1 | 03/02/2023 | Close on 27/03/2023 |
| 2304555-202301-M2 | Major (Critical) | 6.7.2 | 03/02/2023 | Close on 27/03/2023 |
| 2304555-202301-N1 | Minor | 3.3.3 | 03/02/2023 | Open |

3.4 Stakeholders and previous land owner / user consultation

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

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

Structured worker interviews with male and female workers and staff were held in private at the workplace 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) |
| Neighbouring estate | Micheal Tay/Malsa Sdn Bhd | Face to Face Interview |
| Neighbouring estate | Naslia M.N/Berkat Setia | Face to Face Interview |
| Neighbouring estate | Christoper Rian/ Cepat Wawasan | Face to Face Interview |
| Contractor | Sabaruddin Ishak/P&R Warisan | Face to Face Interview |
| Contractor | Samrah bin Juins/ Juita Baru | Face to Face Interview |

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| Contractor | Sherina Mansor/DS Setuan | Face to Face Interview |
| Contracted parties | Kedai Runcit Luang Manis | Face to Face Interview |
| Local Communities | Mislinah/ Kampung Rampek | Phone call |
| Local Communities | Parmela/Kampung Bayu Permai | Phone call |
| Local Communities | Nawasia/ Kampung Belaban | Phone call |
| Government agencies | Termini/ SMK Beluran | Phone call |
| Internal | Female Workers | Face to Face Interview |
| Internal | Newly recruited workers (Local) | Face to Face Interview |

| Stakeholders comment | |
|----------------------|--|
| 1 | <p>Feedbacks: Female workers</p> <p>Several female workers have been interviewed during the audit verify compliance to RSPO requirement. As per interview, it has been confirmed that all female workers have been paid equally with other men workers according to contract agreement and Minimum Wages Order 2022 which is RM1500,00/month or RM57.70/days. There are no cases of harassment happen at the workplace and all female workers aware with mechanism to report if there is any cases. All female workers have been invited to gender committee meeting that will be conducted 6 months once as one of the mechanisms to communicate policy and procedure and also to make any report for any harassment. It also has been confirmed that there is no discrimination to female workers where all female workers have been treated equally. Pregnancy test has been conducted on monthly basis to female workers that expose to chemical with sign of concern by the workers itself. Female workers also confirm that they can refuse by not signing the concern form but need to update any delay of menstruation.</p> <p>Audit Team verification and response:</p> <p>Noted with the responses. The management is committed to provided safe workplaces for all workers including female workers and will try to improve the systems where there is any opportunities. No further verification required.</p> |
| 2 | <p>Feedbacks: Newly recruited workers (Local)</p> <p>4 newly recruited local workers have been interviewed during the audit. It has been confirmed that interview process has been conducted by the representative of operating units and human resources department representative. Job vacancy has been found out through verbal communication from current workers, notice at the sundry shops and also social media. It also has been confirmed that no fees/ cost incurred during the recruitment process. As per interview, all newly recruited workers can demonstrate their understanding on requirement of job vacancy and content of the employment contract. Training has been provided based on job scope prior to start works.</p> <p>Audit Team verification and response:</p> <p>The management noted with the responses and will try to improve the recruitment process from time on time.</p> |
| 3 | <p>Feedbacks: Kedai Runcit Luang Manis</p> <p>The sundry shop has been doing business in Luang Manis Estate for more than 10 years As per interview, the shops employ 3 workers (1 male and 2 females) which all is local workers. All things has been purchased from Beluran town with additional price for transporting cost and profit. There is no issues with the estate management where the management has maintained good relationship with the external stakeholder.</p> |

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| | <p>Sundry shop owner said that he is aware about complaint procedure, consultation and communication procedure and other policies that has been established.</p> <p>Audit Team verification and response: The management is committed to communicate procedure/policies and maintain good relationships with the contracted parties. It has been verified that Kedai Runcit Luang Manis complied with legal requirement where all licences (business licences, licences to sell “Barang-barang kawalan berjadual” and licences to sell LPG (Liquid petroleum gaseous).</p> |
| 4 | <p>Feedbacks Headmaster of SMK Beluran SMK Beluran located around 25km from Ladang Sabah POM and supply bases and kids travel by van to school that has been provided the management. She also mentioned good relationship has been maintained between both parties and he also mentioned that he aware about consultation and communication procedure and know who need to be contacted for any communication/consultation. He also hopes that there will be activities together with IOI Ladang Sabah POM and school.</p> <p>Audit Team verification and response: The management noted with the comment and committed to maintain good relationship with the school and will try to identify any potential contribution to school. Any activities will be planned in early year 2023. No further verification required</p> |
| 5 | <p>Feedbacks: Sabaruddin Ishak/P&R Warisan, Sherina Mansor/DS Setuan, Samrah bin Juins/ Juita Baru Based on interview, the contractor agreed good relationship has been established between management and contractors. The contractor also mentioned that the payment paid within 30 days as per terms and conditions through bank transaction . Contractor was being briefed regarding RSPO & MSPO during stakeholders meeting. All workers recruited is local workers and SOCSO and EPF contribution made by the contractors itself.</p> <p>Audit Team verification and response: T The estate management noted with the comment and will try to improve communication and relationship with all contractors. Payment for contractor will be made by Region Office and all documents for payment prepared by the estate. No further verification required</p> |
| 6 | <p>Feedbacks: Micheal Tay/Malsa Sdn Bhd , Naslia M.N/Berkat Setia, Christopher Rian/ Cepat Wawasan (Neighbouring Estate) It has been confirmed that clear demarcation has been established by both parties within the boundaries and there is no issues of overplanting, boundaries. Other than, the management of both parties cooperate to maintain the condition of boundaries. Good relationship has been maintained between both parties where often communication/meeting has been done.</p> <p>Audit Team verification and response: Further verification has been done and agreed that boundaries has been maintained and clearly demarcated. The management is committed to communicate procedure/policies and maintain good relationships with the neighbouring estates. No further verification required</p> |
| 7 | <p>Feedbacks: Mislinah/ Kampung Rampek, Parmela/Kampung Bayu Permai, Nawasia/ Kampung Belaban (Local communities) Local communities have been interviewed through phone call due to distance of the Kampung from estates. As per interview, it has been confirmed that, there is no activities/operations in the estates that affect the livelihood of the local communities negatively in term of social, environment and safety . It also has been confirmed that there is no customary right/ land dispute issues in IOI Ladang Sabah Estate from interview conducted. Any job vacancy will inform and communicate through advertisement a the sundry shops and verbal by the current workers that work in IOI Ladang Sabah POM and supply bases. Good relationship</p> |

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| | has been maintained and they has been invited for stakeholders consultations. Communication of the policy and procedure has been done and they can demonstrate their understanding on the policy and procedure. |
| | <p>Audit Team verification and response: The management is committed to communicate procedure/policies and maintain good relationships with the neighbouring estates. No further verification required</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 Ladang Sabah legal area (country lease or freehold) were acquired directly from Sabah State government. All estates under IOI Ladang Sabah POM certification units had underwent 2 nd cycle of replanting. | | | | | |

| Previous land owner / user comment | |
|------------------------------------|---|
| | <p>Feedbacks: Not applicable. IOI Ladang Sabah legal area (country lease or freehold) were acquired directly from Sabah State government. All estates under IOI Ladang Sabah 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.

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Formal Signing-off of Assessment Conclusion and Recommendation

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| <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 Ladang Sabah 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 Ladang Sabah POM and Supply Bases Certification Unit is remain certified.</p> | |
| Report prepared by | Acceptance of Assessment Conclusion |
| Name: NOR HALIS ABU ZAR | Name: R.KUMARESH |
| Company Name: BSI SERVICES MALAYSIA SDN BHD | Company Name: IOI PLANTATION SERVICES SDN.BHD |
| Title: CLIENT MANAGER | Title: SR.PLANTATION CONTROLLER |
| Signature:  | Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i>  |
| Date: 28/03/2023 | Date: 30/03/2023 |

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> | Document in that has been specified in the RSPO P&C and has been made publicly available and clearly outline in the document title "Procedure of controlling the disclosure of confidential information (for third party)". Document in the operating units has been classified as class A grade and class B grade. For class A grade, it has been classified as confidential while class B can be request and upon approval by the manager. | Complied |
| 1.1.2 | <p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p> | There is evidence that information has been provided in either Bahasa Malaysia and English. It has been verified based on the document review that has been done. | Complied |
| 1.1.3 | <p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p> | All information request received will be recorded in the logbook that has been called "Buku Hijau". As for the day of audit, there is no information request has been received only assistance request. | Complied |
| 1.1.4 | <p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.</p> <p>- Critical (Major) compliance -</p> | Group social impact assessment and management action plans (Guidance document: For period 2019-2024 signed by Plantation Director under clause 7.4; consultation with estate/mill management. Communication of the procedure has been conducted by the management for relevant stakeholders during the stakeholders meeting for all stakeholders for Ladang Sabah POM and supply bases that has been conducted on 05/01/2023. As per interview by auditor, it has been confirmed that stakeholders can demonstrated their | Complied |

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| | | <p>understanding on the procedure. The procedure also has been posted at the notice board.</p> <p>Mr Menson Lidang has been appointed as person in charge for handling any consultation and communication for Bimbingan 02 Estate while for Luangmanis Estate, Cik Amira Nazehah Md Yusof. For Labuk Estate, Mr Raymond Jamli dated 18/04/2022</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>Each unit within Ladang Sabah POM and its supply bases have their 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, Philippine and Indonesian Embassies, etc. Also included are neighbouring estates, neighbouring villages, schools, canteen/shop operators, suppliers, contractors, etc. Contact details for each stakeholder and their nominated representatives are also available.</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"> a) Dealing fairly with customers, suppliers, contractors, competitors and other employees. b) Avoid situations of conflict of interests between personal interest and interests of the Company. c) Not to be influenced by receiving favours, and not to influence by giving favours. d) 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 internal and external stakeholders. Socialisation of the Policy was done via posters publicly</p> | Complied |

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| | | displayed within the Ladang Sabah POM and its supply bases, as well as during Policy briefings given to workers | |
| 1.2.2 | A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance - | A system is in place to monitor compliance and the implementation of the policy has been done during the internal audit that has been conducted for each operating unit. For Ladang Sabah POM, internal audit has been done on 22/11/2022, Luangmanis Estate, 01/12/2022, Bimbingan 1 Estate, 24/11/2022, Labok Estate. 22/11/2022 and Moynod Estate, 22/11/2022 conducted by SPO Department with 8 auditors. Other than that, there is audit from other department from headquarters and external parties from BOD that auditing transaction and account in Ladang Sabah POM and supply bases. | Complied |
| Principle 2: Operate legally and respect rights | | | |
| Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations. | | | |
| 2.1.1 | (C) The Unit of Certification complies with legal requirements - Critical (Major) compliance - | All relevant and applicable legal requirements had been identified by Ladang Sabah POM and its supply base. It incorporated the latest amendments, that is, OSH Act 2022 and Minimum Wages Order 2022. At the assessed operating units, the following were noted to be complied. Luangmanis Estate <ul style="list-style-type: none"> MPOB license 616376011000 was available 01/04/2022 and 31/03/2023 for Nursery MPOB license 501728102000 available and valid from 01/05/2022 until 30/04/2023. Energy Commission License (Private Installation); License Number: 2022/00750; Serial Number: 53164; License Validity Period: 14/03/2022 – 13/03/2023. This license cover for 980 KW. Latest record available dated 22/12/2022 | Complied |

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| | | <ul style="list-style-type: none"> • Air Compressor License; License Number: PMT-SB/22 51870; License Valid till: 08/08/2023. <p>Ladang Sabah POM</p> <ul style="list-style-type: none"> • MPOB license 500264104000 was valid until 30/06/2023 • 3rd Party audit as per requirement under Jadual Pematuhan latest report was on 21/04/2222 by Bufflow Engineering Sdn Bhd (Mohd Hasri Bin Omar • JTK license for advance (JTKSBH/PMT/102/2021/0018) dated 30/09/2021 • JTK License for Passport payment, club and medicine cost (JTKSBH/PMT/113/2022/0119 available and valid from 27/06/2022 until 26/06/2024 • JTK License for Overtime (JTKSBH/PMT/104/2022/0063) valid from 23/09/2022 until 22/09/2024 • Pursuit to section 9 of The electricity supply act 1990 (LP 12/1/9/1818) dated 07/06/2016 valid for 10 years. <p>Bimbingan 2 Estate</p> <ul style="list-style-type: none"> • MPOB License 503278702000 was valid from 1/1/2023 until 31/12/2023. • EHA license no 03702 for Dora Palidon under Gred 2 expired on 31/12/2023 • Calibration record for weighbridge under certificate no B1915514 for MK(E) 60,000kg Dynaweight DW 8212D dated 20/6/2022. This calibration made by Metrology Corporation Malaysia Sdn Bhd. • JTK License for wages deduction JTKSBH/PMT/113/2022/2022/0153 for sport club fee, passport fee valid from 19/7/2022-18/7/2024. | |
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| | | <ul style="list-style-type: none"> • Diesel license (PPDNKK.SDK.05/2002(SK)) expired on 10/11/2024. This license approval for 18500L diesel for Bimbingan 2 estate. <p>Labuk Estate</p> <ul style="list-style-type: none"> • MPOB License 501728102000 was valid from 1/5/2022 until 30/04/2023. • Calibration record for weighbridge under certificate no B1915515 for AVERY E1210 80,000kg ATK(PITLES) dated 20/6/2022. This calibration made by Metrology Corporation Malaysia Sdn Bhd. • Diesel Storage license as per PPDNKK.SDK.17/2002(SK) <p>Moynod estate</p> <ul style="list-style-type: none"> • MPOB license for estate was available 501728102000 where its valid from 01/05/2022 until 30/04/2023 • There also nursery in Moynod estate, the license was available 616376011000 valid from 01/04/2022 until 31/03/2023. • License for wages deduction JTKSBH/PMT/113/2022/0253. This license was valid 26/09/2022 – 25/09/2024. This deduction for sport club, advance money and passport renew. • There also license for Diesel (KPDNHEP.SDK.19/2002(SK)) was available for storage 36000 liter valid from 15/12/2020 until 14/12/2023. | |
| 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>Written information on legal requirements was documented and maintained in "Legal Requirements Register", dated 03/01/2023 prepared by SPO Department Sandakan Regional Office. This legal requirement list have update for Minimum wages 2022 and OSH Act 2022.</p> | Complied |

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| 2.1.3 | <p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>- Minor compliance -</p> | <p>Legal or authorized boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorized boundaries as per sample for boundaries between IOI and Smallholder that are clearly demarcated and visibly maintained with blue paint on the Oil Palm trunk.</p> <ul style="list-style-type: none"> • The sampling in Luangmanis estate with JKR Quarry verified as per coordinate 5°46'25" N 117°36'37" E boundary. • Sampling in boundary in Bimbingan 2 estate at field PM19G and Segaliud Lokan Forest Reserve, the coordinate was 5°36'15" N; 117°27' 34" E. • Boundary between estate (field 07H) and Reka Halus Estate, the coordinate 5°41'8" N 117°28'0" E. | 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 | <p>A list of contracted parties is maintained.</p> <p>- Minor compliance -</p> | <p>List of contracted parties has been maintained by each operating units in the list of stakeholders under category of contractors. For Luangmanis Estate, there is 3 contractors which are DS Enterprise for FFB transport, Low Sow Weng for replanting and Toko Luangmanis for sundry shop. While for Bimbingan 02 Estate, there are 3 contractors which are Perniagaan Sinar Harapan and Syarikat Abadi Maju for FFB transport and SWA Enterprise for replanting. There are also 2 sundry shops in Bimbingan 2 Estate which are Syarikat Mega Trading and Halizah Enteprese. For Labuk Estate, there is 2 contractors which DS Enterprise for FFB transport and Kedai Runcit Siti Iskandar.</p> | Complied |
| 2.2.2 | <p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p> | <p>Contract agreement renewal will be conducted on annual basis. It can be sighted in the document title "Due diligence for tenant & service provider" document reference IOI:SR/SRO/F/1/2 dated 23/07/2020 which listed checklist of documentation need to be provided to the operating units such as passport and permit for</p> | Complied |

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| | <p>Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.</p> <p>- Minor compliance -</p> | <p>foreign workers, business licences, acknowledgement contribution for SOCSO and EPF vehicle registration card, driving licences. Payslip of workers, contribution of EPF and SCOSO will be sent to operating units on monthly basis. Sample has been taken for Syarikat Abadi Maju and SWA Enterprise for Bimbingan 02 Estate. While for Luangmanis Estate, DS Enterprise for FFB transport, Low Sow Weng for replanting and Toko Luangmanis for sundry shop.</p> <p>As stated in the document title "additional requirement for contractors and services provider" date 19/03/20202 appendix 1.0 SOP,6.9, all contractors are to be aware and comply with all applicable local national and ratified international laws and ratified international laws and regulations including sustainability requirements. Stated also in the document that contracted parties need to demonstrate of not using any child labours, forced and contract substitution.</p> <p>Due diligence for each contractors has been done by operating units each months where all document related to workers has been collected by each operating units for verification. Other than, it has been inspected base workplace inspection that has done every 3 months by the management and will be discuss during the OSH meeting.</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> | As per indicator 2.2.2 | Complied |
| Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources. | | | |
| 2.3.1 | <p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> Information on geo-location of FFB origins | Ladang Sabah POM is an RSPO Certified Identity Preserved Palm Oil Mill. The mill only receives certified RSPO FFB from estates within the Certification Unit and from FFB diverted from estates within IOI | Complied |

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| | <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> | Plantation. No claims are required as transactions are monitored at the HQ level since the FFB suppliers are under the same management. All estates supplying the FFB have valid MPOB license available for verification as sampled under indicator 2.1.1. The Group maintains the information on geo location of all the estates. All the estates have evidence of ownership to the land in the form of land titles. | |
| 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> | Not applicable as the mill received only certified FFB from own IOI Group estates. | Complied |
| 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 programme. Refer 5 years Business plan dated 30/12/2022 for Ladang Sabah 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 Luangmanis Estate, Bimbingan 2 Estate, Labuk Estate and Moynod 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 Programme 5. Summary Replanting Programme by field 6. Detail Replanting Programme 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 | |
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| <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 programs from 2023 to 2028 was verified estates. This program is reviewed once a year (latest being Jan 2023) and is incorporated in their annual financial budget. The replanting program until year FY2027/2028 is as follows: All figures in ha otherwise stated.</p> <table border="1" data-bbox="1137 539 1948 868"> <thead> <tr> <th rowspan="2">Estate</th> <th colspan="5">Replanting Program, Ha, For the Year</th> </tr> <tr> <th>2023 /2024</th> <th>2024 /2025</th> <th>2025 /2026</th> <th>2026 /2027</th> <th>2027 /2028</th> </tr> </thead> <tbody> <tr> <td>Luangmanis</td> <td>330.00</td> <td>296.00</td> <td>384.00</td> <td>398.00</td> <td>0.00</td> </tr> <tr> <td>Bimbingan 2</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Labuk</td> <td>105.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Moynod</td> <td>432.00</td> <td>440.00</td> <td>394.00</td> <td>151.00</td> <td>0.00</td> </tr> </tbody> </table> | Estate | Replanting Program, Ha, For the Year | | | | | 2023 /2024 | 2024 /2025 | 2025 /2026 | 2026 /2027 | 2027 /2028 | Luangmanis | 330.00 | 296.00 | 384.00 | 398.00 | 0.00 | Bimbingan 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Labuk | 105.00 | 0.00 | 0.00 | 0.00 | 0.00 | Moynod | 432.00 | 440.00 | 394.00 | 151.00 | 0.00 | <p>Complied</p> |
|--------------|--|--|-----------------|--------------------------------------|------------|--|--|--|------------|------------|------------|------------|------------|------------|--------|--------|--------|--------|------|-------------|------|------|------|------|------|-------|--------|------|------|------|------|--------|--------|--------|--------|--------|------|-----------------|
| Estate | Replanting Program, Ha, For the Year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2023 /2024 | 2024 /2025 | 2025 /2026 | 2026 /2027 | 2027 /2028 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Luangmanis | 330.00 | 296.00 | 384.00 | 398.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bimbingan 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labuk | 105.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Moynod | 432.00 | 440.00 | 394.00 | 151.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>3.1.3</p> | <p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake. - 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. Ladang Sabah POM: 27/01/2023 2. Luangmanis Estate: 29/12/2022 3. Bimbingan 2 Estate: 16/01/2023 4. Labuk Estate: 27/12/2022 5. Moynod Estate: 21/12/2022 <p>Among agenda in the meeting were:</p> <ol style="list-style-type: none"> 1. Opening speech 2. Explanation on purpose of the meeting by Safety & Sustainability | <p>Complied</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <p>Coordinator</p> <ol style="list-style-type: none"> 3. Discussion on Internal and External Audit report 4. Performance review of Mill & estate and Customer Feedback 5. Status of correction and corrective action 6. Follow up actions from previous management review 7. Continuous Improvement aspects of estate / mill 8. Complaint and grievances 9. Resources needs and training 10. Roundtable assessment of additional issue and discussion of action plan 11. Other matters | |
| <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> | | | |
| <p>3.2.1</p> | <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 2022/2023. 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 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 | <p>Complied</p> |

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| | | <ul style="list-style-type: none"> 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 powered wheeler 15. To established new store for petrol and palm cutter | |
| 3.2.2 | <p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p>PROCEDURAL NOTE: The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed. Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required. - Minor Compliance -</p> | As per verification on RSPO template, the data on conservation area was accurate as per verification on HCV area, planted area and training record. | Complied |
| Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored. | | | |
| 3.3.1 | (C) Standard Operating Procedures (SOPs) for the unit of certification are in place. | Standard Operating Procedure for Mill and Estate has been established. Refer Group Standard Operating Procedures for Palm Oil | Complied |

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| | <p>- Critical (Major) compliance -</p> | <p>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 3. Land Clearing and Preparation 4. Planting Technique 5. Manuring 6. Pest and Disease 7. Harvesting 8. Weeding's 9. Road Maintenance | |
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| | | <p>10. Workshop and etc.</p> <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> | |
| <p>3.3.2</p> | <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>Ladang Sabah 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 4. Inspection visits by Government Agency/ Department <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, | <p>Complied</p> |

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| | | <ul style="list-style-type: none"> - herbicide spraying, / rat baiting, <p>4. Harvesting and collection of FFB.</p> | |
| <p>3.3.3</p> | <p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor Compliance -</p> | <p>Record of monitoring on the implementation of procedures are available. The visit report was available for verification. Sample of monitoring records as below;</p> <p>Luangmanis Estate, Bimbingan 2 Estate, Labuk Estate and Moynod 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 <p>Ladang Sabah POM</p> <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, | <p>Non-compliance</p> |

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| | | <p>7. Inspection measuring and test equipment, inspection and test status,</p> <p>8. Control of non-conforming product, complaint and failure investigation,</p> <p>9. Handling, storage, packaging and delivery,</p> <p>10. Quality records, internal quality audits,</p> <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. Ladang Sabah POM: 22/11/2022 2. Luangmanis Estate: 01/12/2022 3. Bimbingan 2 Estate: 11/11/2022 4. Labuk Estate: 24/11/2022 5. Moynod estate: 22/11/2022 <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. Ladang Sabah POM: 30/09/2022 2. Luangmanis Estate: 19/01/2023 3. Bimbingan 2 Estate: 20/10/2022 4. Labuk Estate: 07/12/2022 5. Moynod Estate: 21/01/2022 <p>Records of monitoring and any taken has not been maintained by the management and not available.</p> <p>Base on Contract of servicers between IOI Plantation services Sdn Bhd and Berkat Polyclinic dated 17/01/2022 as visiting medical officer (V.M.O) clearly stated that</p> | |
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| | | <ol style="list-style-type: none"> 1. V.M.O need to visits to respective operating centre every fortnight on the specified day of the week at times and places to be arranged by the operating units` head concerned. 2. V.M.O need to provide a locum acceptable to the operating centre. The locum will also make arrangement satisfactory to the operating units in respect of casual days off duty. <p>Document review of VMO visit record for Bimbingan 2 Estate and Labuk Estate, sighted with last visit was recorded on 22/11/2022. However, from December 2022 and early of January 2023 sighted there is no advisory visit notes from the doctor sighted as evidence as at the audit. As per interview with estate hospital assistant (EHA) that she is aware that V.M.O unable to visit for that period of time. Sighted an email from V.M.O dated 12/01/2023 mentioned that he unable to visits due to health condition. It has been verified there is no records of monitoring and action taken by the management to resolve the issues as per contract agreement. Thus, Minor NC was raised.</p> | |
| <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.</p> <p>- Critical (Major) compliance -</p> | <p>There are no new plantings or new operations within Ladang Sabah Certification Unit. Nevertheless, each unit has its own Social and Environmental Impact Assessments prepared internally by the Sustainability Department. Environmental Impact Assessment – Management Plans and Continuous Improvement Plans have been established by the mill and estates and are subject to periodic reviews in the event of new legislation enforced by National State laws or in the event of any new cost-effective technology development in the sites. The EIA is available for verification at every site that was sampled.</p> | <p>Complied</p> |

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| | | <p>Social impact assessment has been updated and documented "Social Impact Assessment, Management Action Plans & continuous Improvement Plan" for each operating units. The assessment is updated on annual basis base on the outcome of the meeting, inspection and consultation with stakeholders. Outcome from the assessment as per below</p> <ol style="list-style-type: none"> a. Language barrier for newly recruited workers that face difficulties to understand local languages and culture- The management has appointed mandore and workers representative to assist newly recruited workers. b. Delayed in the approval and/process (from the government authority department) of the work documentation (passport /work permit) in some extreme cases it could take up to one year for the whole process to be completed. <p>The management continue to maintain current practices such as</p> <ol style="list-style-type: none"> a. Monitoring of sundry shops pricing b. Workers housing competition during the labour day c. Maintaining sports facilities and to held sport tournament d. To conduct gender committee meeting with attendance of all female workers. <p>Environmental Impact Assessment plan have been established on January 2023. From the plan there are several action plans to ensure the impact pollution can be minimize by the operation. The action plan such as :-</p> <p>Waste;</p> <ul style="list-style-type: none"> • Systematic collection of garbage or domestic waste (at least once a week) | |
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| | | <ul style="list-style-type: none"> • Monitoring on line site cleanliness by Hospital Assistant (HA) on weekly basis and by Visiting Medical Officer (VMO) on Monthly basis <p>Smoke emission;</p> <ul style="list-style-type: none"> • Observe leakage in dust cyclone and do regular maintenance on the cyclone • Oil spillage • To monitor the condition of the store to ensure the store are in good condition | |
| 3.4.2 | <p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p> <p>- Minor Compliance -</p> | <p>Management plan has been established in the document title "Identification and management of potential social aspects and impacts" Several issues has been highlighted that has been collected from the outcome of the consultation with stakeholders. Management plan has been established for issues as per below</p> <ol style="list-style-type: none"> a. Language barrier for newly recruited workers that face difficulties to understand local languages and culture- The management has appointed mandore and workers representative to assist newly recruited workers. b. Delayed in the approval and/process (from the government authority department) of the work documentation (passport /work permit) in some extreme cases it could take up to one year for the whole process to be completed. c. There is risk in certain cases that the workers did not complete with total working hours/day and unable to achieve the minimum wages order- The management of IOI has decided to pay all the workers on daily rate. Piece is only for harvesters. <p>The management continue to maintain current practices such as</p> | Complied |

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| | | <ul style="list-style-type: none"> a. Monitoring of sundry shops pricing b. Workers housing competition during the labour day c. Maintaining sports facilities and to held sport tournament d. To conduct gender committee meeting with attendance of all female workers. <p>There also plan that improve the environment such as per below:-</p> <ul style="list-style-type: none"> 1. Increase planting of beneficial plants (Turnera subulata, Cassia cobanensis and Antigonon leptopus) along the roads for pesticides reduction 2. Recycling use of fertilizer bags and washing of inner lining bags prior to disposal as plastic waste. 3. Increase cover crop planting at stream buffer zones, steep slopes for better soil erosion control. 4. Monitoring of contagious and vector-borne diseases at estate clinics. | |
| 3.4.3 | <p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p> | <p>Implementation of the management has been verified by the auditor as follows</p> <ul style="list-style-type: none"> a. Language barrier for newly recruited workers that face difficulties to understand local languages and culture- The management has appointed mandore and workers representative to assist newly recruited workers. b. Delayed in the approval and/process (from the government authority department) of the work documentation (passport /work permit) in some extreme cases it could take up to one year for the whole process to be completed. - The management of IOI Group has established flow chart for passport and permit renewal and has been documented in the document title "Carta | Complied |

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| | | <p>aliran pembaharuan permit pekerja bahagian Sandakan". Sample of passport/permit renewal has been taken for permit expired in January 2023 for 3 Indonesian worker. Medical check-up under FOMEMA has been done on 11/08/2022 and passport has been submitted to Sandakan region office on 04/10/2022</p> <p>There is risk in certain cases that the workers did not complete with total working hours/day and unable to achieve the minimum wages order- The management of IOI has decided to pay all the workers on daily rate. Piece is only for harvesters. - Sample of employment contract and payslips has been taken different work categories and found out there is no longer piece rate work except for harvesting. All other works has been paid as daily rates@ RM57.70 and overtime if any.</p> <p>In Luangmanis estate, the disposal of domestic waste was in estate area at Field PR 22 by the estate workers.</p> <p>In Ladang Sabah POM, the VMO visit monthly basis and the latest record was on 30/01/2023 and previously was on 04/01/2023 and 14/12/2022.</p> <p>Stack emission monitoring conducted, boiler no 3 already conducted by Hypergreen Instruments Sdn Bhd refer report LSPOM/ST-B3/2023/1 dated 30/1/2023.</p> <p>In Bimbingan 2 estate, The management need to conducted patrolling for conservation area such as buffer area Segaliud Lokan Forest Reserve Buffer zone</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>Employment procedure for local workers has been documented in the document number IOI/SRO/HRD/20-144 dated 10/07/2020. As per stated in the procedure that, job application form to be made</p> | Complied |

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| | | <p>available, job application will be reviewed by operating centre base several requirements</p> <ul style="list-style-type: none"> a. Not less than 18 years old b. Malaysian nationality with MyKad (local workers) c. Identification from their origin country (for foreign workers) d. Skills needed-able to perform plantation related. <p>Interview session to be conducted by the operating centre senior manager/manager/ assistant manager in charge/assistant manager only. Next step, the workers that selected will undergo medical check-up by hospital assistant or any panel clinic which will confirmed that the selected workers is fit to works with evidence of medical report. Operating centre will provide offer letter to selected workers and date of reporting duty will be confirmed with selected workers.</p> <p>While for foreign workers, it has been documented in the document "Flowchart for foreign workers recruitment Sandakan region" which the recruitment start with medical screening by WH Medicare. Candidate that has been declared unfit will be repatriated to origin countries while for candidate that pass the medical examination will be proceed for documentation such as contract of employment, permit application, and preparation for any facilities, equipment for new workers.</p> <p>The SOPs has been made available to workers and relevant stakeholders where the procedure has been classified as class B grade which can requested upon approval by the operating units manager. As per interview with the management of each operating units, the procedure will be provided upon request by workers or stakeholders through communication and consultation procedure.</p> | |
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| 3.5.2 | <p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p> | <p>As for the day of audit, there is no new recruitment for foreign workers where the latest recruitment on new foreign workers has been done in year 2019.</p> <p>Sample for newly recruited workers has been taken for 2 female workers ID ; ISIS/101/0322/324456 and ISIS/101/0322/30454 that has been recruited in July 2022. Evidence of interview records conducted by head of security and HR department and medical check-up report that has been conducted by the hospital assistant for Luangmanis Estate which clearly mentioned that both sample workers are fit to workers.</p> <p>As per interview records, it has been identified that both female workers has been rated between 1-2 (1 for poor and 4 for good) on most requirement. Further interview has been done by auditor with Puan Siti Amani, Assistant Manager HR and Admin Department and head of security confirmed that both female is recruited due to the management is in need to recruit female local workers to handle any cases done by women.</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>Safety Management Plans Ladang Sabah POM and Estates dated 03/01/2023 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> <p>Ladang Sabah POM</p> <ol style="list-style-type: none"> 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 | Non-compliance |

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| | | <p>Change in work process, Revision/changes in legislative requirement and Occurrence of accidents. Latest reviewed was conducted on 28/01/2023.</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 17/07/2021 by DAB Sdn Bhd with report reference number HQ/11/ASS/00/298-2021/239. Additional CHRA has been conducted on 29/12/2022 by DAB Sdn Bhd with report reference number HQ/11/ASS/00/298. 3. Medical Surveillance has been conducted on 17/09/2022 by DAB OH Sdn Bhd. A total of 31 workers were examined and none of them got abnormal results or recommended for removal. 4. Noise Risk Assessment (NRA) has been conducted on 19&20/12/2022 by DAB OH Sdn Bhd with report reference number DAB/1222/189. 5. Audiometric test has been conducted as per NRA recommendation dated 07/01/2022 by DAB OH Sdn Bhd. A total of 18 workers were examined and result indicates that 17 have normal hearing, 1 worker with abnormal audiogram and fall under Standard Threshold Shift(STS). Re test has been conducted 23/08/2022 and report JKPP7 on 30/08/2022. 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 06/12/2022. <p>Luangmanis 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 10/01/2023. Sample check on the HIRARC | |
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| | | <p>Harvester, Workshop and Manuring with reference number IOI-OSH-HIRARC-LMN-3.3.4</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 10/01/2020 by DAB Sdn Bhd with report reference number HQ/11/ASS/00/298-2019/198. Additional CHRA has been conducted on 19/01/2023 by DAB Sdn Bhd with report reference number HQ/11/ASS/00/298. 3. Medical Surveillance has been conducted on 13/01/2023 by Klinik Dr Kesh. A total of 28 workers were examined and the report was in progress. 4. Noise Risk Assessment (NRA) has been conducted on 05/11/2020 by DAB OH Sdn Bhd with report reference number DABOH/1120/067. Additional NRA Assessment has been conducted on 25&26/07/2022 with reference number HQ/18/PEB/00/00024. 5. Audiometric test has been conducted as per NRA recommendation dated 07/02/2022 by DAB OH Sdn Bhd. A total of 38 workers were examined and result indicates that 30 have normal hearing, 8 workers with abnormal audiogram and none of them fall under Standard Threshold Shift(STS). Re test on 8 workers has been conducted on 17/06/2022. JKPP 7 report has been submitted on 17/06/2022 for 1 worker who having hearing impairment. 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 05/12/2022. <p>Bimbingan 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 | |
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| | | <p>Change in work process, Revision/changes in legislative requirement and Occurrence of accidents. Latest reviewed was conducted on 11/01/2023. Sample check on the HIRARC Tractor, Slashing and Genset.</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 17/01/2022 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2022/261. 3. Medical Surveillance has been conducted on 20/06/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 12 workers were examined and the results were all workers are certified as fit to work. 4. Noise Risk Assessment (NRA) has been conducted on 23&24/07/2022 by DAB OH Sdn Bhd with report reference number DABOH/0722/174. 5. Audiometric test has been conducted as per NRA recommendation dated 04/03/2022 by DAB OH Sdn Bhd. A total of 13 workers were examined and result indicates that 8 have normal hearing, 5 workers with abnormal audiogram and none of them fall under Standard Threshold Shift (STS). Further examination by OHD has been conducted on 17/06/2022 and report was available. 6. Workplace Inspection has been conducted on monthly basis. Latest record sighted on 28/12/2022. <p>Labuk 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 05/01/2023. Sample check on the Manuring, | |
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| | | <p>Desilting Drain, and Diesel Tank.</p> <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 10/01/2020 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2020/262. 3. Medical Surveillance has been conducted on 04/04/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 20 workers were examined and the results were all workers are certified as fit to work. 4. Noise Risk Assessment (NRA) has been conducted on 03/11/2020 by DAB OH Sdn Bhd with report reference number DABOH/1120/065. Additional NRA Assessment has been conducted on 23&24/07/2022with report reference number DABOH/0722/172. 5. Audiometric test has been conducted as per NRA recommendation dated 06/02/2022, 29/06/2022 and 20/10/2022 by DAB OH Sdn Bhd. A total of 24 workers were examined and result indicates that 21 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 27/10/2022. <p>Moynod 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 10/01/2023. Sample check on the Spraying and Harvesting |
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| | | <ol style="list-style-type: none"> 2. Chemical Hazard and Risk Assessment (CHRA) has been conducted on 13/07/2021 by DAB OH Sdn Bhd with report reference number HQ/11/ASS/00/298-2021/242. 3. Medical Surveillance has been conducted on 03/12/2022/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 10 workers were examined and the results were all workers are certified as fit to work. 4. Noise Risk Assessment (NRA) has been conducted on 07/11/2020 by DAB OH Sdn Bhd with report reference number DABOH/1120/068. Additional NRA Assessment has been conducted on 25&26/07/2022with report reference number DABOH/0722/175. 5. Audiometric test has been conducted as per NRA recommendation dated 07/02/2022, 20/06/2022 and 20/10/2022 by DAB OH Sdn Bhd. A total of 24 workers were examined and result indicates that 20 have normal hearing, 4 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 dated 17/06/2022 and 02/07/2022. 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> | |
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| | | <p>HIRARC Risk Control, NRA and CHRA Recommendation was not fully implemented</p> <p>Bimbingan 2 Estate</p> <p>During site visit at P19, It was found that tractor driver was not wearing earplug as their PPE. It was not in line with NRA Recommendation Section 8.0 dated 11/11/2020, Recommended control measure: Recommended to wear PHP during work.</p> <p>In addition, Document verification on workplace inspection dated 28/12/2022 found that for Tractor section, Ear Plug was not included as required PPE to be wear. PPE inspection record dated 12/2022 found that ear plug was not included as PPE required. Refer SOP Tractor dated 01/08/2022 stated required PPE were Safety Helmet, Safety Shoes, Respirator (Spray and Manuring Operation) and Ear Plug.</p> <p>Luangmanis Estate</p> <p>During site visit at Harvesting area P17, It was found that 1 Bin Attendant worker was not wearing safety helmet as their PPE while loaded the FFB into the Bin. It was not in line with HIRARC dated 10/01/2023 FFB Loading and collection at field, Existing control: PPE: Gloves, Safety helmet, Ear plug.</p> <p>During site visit at EFB Mulching area, the weather condition was light rainy however based on inspection and verification, there is no rain coat was provided for respective workers. It was not in line with Recommended control measures HIRARC dated 10/01/2023, To provide rain coat.</p> <p>Ladang Sabah POM</p> <p>During site visit near Shovel parking area, it was found lubricant was stored in the container without any labelled. It was not in line with CHRA Recommendation on 17/07/2021 (3) To make sure labelling of</p> | |
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| | | the container is according to Class 2013 regulation and USECHH Regulation 2000. | |
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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 Ladang Sabah 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 1942 1380"> <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>2</td> <td>Emergency Response Plan</td> <td>ERP Training, Fire drill, 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> <tr> <td rowspan="3">5</td> <td rowspan="3">Accident Investigation/reporting</td> <td>Accident Investigation</td> </tr> <tr> <td>JKKP 8/6 submission</td> </tr> <tr> <td>Chemical Register</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 | 5 | Accident Investigation/reporting | Accident Investigation | JKKP 8/6 submission | Chemical Register | <p>Complied</p> |
|--------------|---|---|----|------|----------|---|----------------------|--------------------------------------|---|-------------------------|---|---|-----------------------|----------------------|---------------|---|-----------------|-------------------------|-------------|--------------|---|----------------------------------|------------------------|---------------------|-------------------|-----------------|
| 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 | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Accident Investigation/reporting | Accident Investigation | | | | | | | | | | | | | | | | | | | | | | | | |
| | | JKKP 8/6 submission | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Chemical Register | | | | | | | | | | | | | | | | | | | | | | | | |

| Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained. | | | |
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| 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 2022/2023. 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 2022/2023 has been established and significantly covers all aspects of the RSPO requirements. There were also additional subjects including the estate operating procedures, parameters, vehicles maintenance etc. The training program also specified the target group of employees to be trained under the allocated subjects</p> | Complied |

| <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: - Ladang Sabah POM</p> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>STOP FFB Reception</td> <td>03/11/2022</td> </tr> <tr> <td>SOP Engine Room</td> <td>09/12/2022</td> </tr> <tr> <td>Job Hazard Analysis</td> <td>15/08/2022</td> </tr> <tr> <td>SOP Oil Trap</td> <td>27/09/2022</td> </tr> <tr> <td>STOP NRA</td> <td>28/07/2022</td> </tr> <tr> <td>Workplace Inspection Training</td> <td>09/09/2022</td> </tr> <tr> <td>Fire Fighting Training</td> <td>25/08/2022</td> </tr> <tr> <td>First Aid Training</td> <td>15/12/2022</td> </tr> <tr> <td>SOP Workshop</td> <td>18/02/2022</td> </tr> <tr> <td>Hearing Conservation Training</td> <td>17/02/2022</td> </tr> <tr> <td>Chemical Handling</td> <td>10/05/2022</td> </tr> <tr> <td>SOP Chemical Store</td> <td>27/08/2022</td> </tr> </tbody> </table> <p>Luangmanis Estate</p> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>First Aid Training</td> <td>20/12/2022</td> </tr> <tr> <td>Chemical Management Triple Rinsing</td> <td>21/12/2022</td> </tr> <tr> <td>Rat Baiting</td> <td>07/12/2022</td> </tr> </tbody> </table> | Training | Date | STOP FFB Reception | 03/11/2022 | SOP Engine Room | 09/12/2022 | Job Hazard Analysis | 15/08/2022 | SOP Oil Trap | 27/09/2022 | STOP NRA | 28/07/2022 | Workplace Inspection Training | 09/09/2022 | Fire Fighting Training | 25/08/2022 | First Aid Training | 15/12/2022 | SOP Workshop | 18/02/2022 | Hearing Conservation Training | 17/02/2022 | Chemical Handling | 10/05/2022 | SOP Chemical Store | 27/08/2022 | Training | Date | First Aid Training | 20/12/2022 | Chemical Management Triple Rinsing | 21/12/2022 | Rat Baiting | 07/12/2022 | <p>Complied</p> |
|------------------------------------|--|---|----------|------|--------------------|------------|-----------------|------------|---------------------|------------|--------------|------------|----------|------------|-------------------------------|------------|------------------------|------------|--------------------|------------|--------------|------------|-------------------------------|------------|-------------------|------------|--------------------|------------|----------|------|--------------------|------------|------------------------------------|------------|-------------|------------|-----------------|
| Training | Date | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STOP FFB Reception | 03/11/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOP Engine Room | 09/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Job Hazard Analysis | 15/08/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOP Oil Trap | 27/09/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STOP NRA | 28/07/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Workplace Inspection Training | 09/09/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fire Fighting Training | 25/08/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| First Aid Training | 15/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOP Workshop | 18/02/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hearing Conservation Training | 17/02/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemical Handling | 10/05/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOP Chemical Store | 27/08/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Training | Date | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| First Aid Training | 20/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemical Management Triple Rinsing | 21/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rat Baiting | 07/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | Schedule Waste Management | 25/10/2022 | |
| | | Safe Tractor Driver | 14/12/2022 | |
| | | Spraying Calibration | 21/07/2022 | |
| | | HSE Accident Investigation | 18/03/2022 | |
| | | ERP Training | 23/05/2022 | |
| | | Manuring Application & SDS | 17/02/2022 | |
| | | Bimbingan 2 Estate | | |
| | | Training | Date | |
| | | ERP and Fire Drill Training | 16/12/2022 | |
| | | Storage and Management of Chemicals | 12/12/2022 | |
| | | First Aid Management | 08/11/2022 | |
| | | SOP Spill Kit | 18/08/2022 | |
| | | Spraying Training | 17/08/2022 | |
| | | SOP Working at height | 19/05/2022 | |
| | | Tractor Driver training | 19/05/2022 | |
| | | SDS Training | 25/01/2022 | |
| | | Zero Burning Training | 01/03/2022 | |
| | | Harvesting and FFB Loader Training | 04/01/2022 | |
| | | Labuk Estate | | |
| | | Training | Date | |

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| | | Noise Training | 28/12/2022 | |
| | | SW Store | 16/11/2022 | |
| | | Triple Rinsing Training | 18/10/2022 | |
| | | SDS Training | 29/09/2022 | |
| | | First Aid Training | 27/07/2022 | |
| | | SOP Palm Cutter | 12/08/2022 | |
| | | Anti-Pollution Trap Training | 07/04/2022 | |
| | | Fire Drill Training | 24/08/2022 | |
| | | Tractor Driver Training | 09/08/2022 | |
| | | Manuring Training | 07/09/2022 | |
| | | Moynod Estate | | |
| | | Training | Date | |
| | | SOP Workshop, Store & Anti-Pollution | 29/12/2022 | |
| | | Noise Training | 21/12/2022 | |
| | | SOP Manuring & PPE | 07/12/2022 | |
| | | First Aid | 05/08/2022 | |
| | | SOP Spraying & Calibration | 15/10/2022 | |
| | | Emergency & Fire Frill Training | 21/01/2022 | |
| | | SOP Harvester & PPE | 11/02/2022 | |
| | | Pre Mix Area, SDS and Triple Rinsing | 17/11/2022 | |

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| 3.7.3 | <p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor Compliance -</p> | <p>The mill has identified all relevant personnel involve in supply chain system such as Mill Manager, Asst. Mill Manager, Compliance 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 28/01/2023 with 8 participant and for contractor conducted on 09/12/2022.</p> | Complied | | | | | | | | | | | | | | |
|--|--|--|----------|----------------------------|-------------|----------|-------------|----------|-------|-----------|--------|-----------|------------|-----------|--------------|-----------|----------|
| <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> | | | | | | | | | | | | | | | | | |
| 3.8.1 | <p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p> | <p>The mill received and processed only certified FFB from own company group estates. A procedure, RSPO Supply Chain – Identity Preserve (IP) [doc. No.: RSPOSC/SOP/IP/3, rev. 8, dated 31/10/2020] was developed to implement the IP supply chain system at the POM. The procedure is applicable for incoming FFB, outgoing CPO & PK at RSPO certified mills that operate IP supply chain system. The procedure has also covered the subjects of overproduction, handling of complaints and non-conformities product. As per verification the total of FFB supply was same as per below:-</p> <table border="1" data-bbox="1137 1034 1912 1377"> <thead> <tr> <th>Estate</th> <th>FFB (April – Dec 2022), MT</th> </tr> </thead> <tbody> <tr> <td>Bimbingan 1</td> <td>9,278.91</td> </tr> <tr> <td>Bimbingan 2</td> <td>3,832.49</td> </tr> <tr> <td>Labuk</td> <td>36,343.48</td> </tr> <tr> <td>Moynod</td> <td>26,328.83</td> </tr> <tr> <td>Luangmanis</td> <td>24,929.45</td> </tr> <tr> <td>Terusan baru</td> <td>30,811.52</td> </tr> </tbody> </table> | Estate | FFB (April – Dec 2022), MT | Bimbingan 1 | 9,278.91 | Bimbingan 2 | 3,832.49 | Labuk | 36,343.48 | Moynod | 26,328.83 | Luangmanis | 24,929.45 | Terusan baru | 30,811.52 | Complied |
| Estate | FFB (April – Dec 2022), MT | | | | | | | | | | | | | | | | |
| Bimbingan 1 | 9,278.91 | | | | | | | | | | | | | | | | |
| Bimbingan 2 | 3,832.49 | | | | | | | | | | | | | | | | |
| Labuk | 36,343.48 | | | | | | | | | | | | | | | | |
| Moynod | 26,328.83 | | | | | | | | | | | | | | | | |
| Luangmanis | 24,929.45 | | | | | | | | | | | | | | | | |
| Terusan baru | 30,811.52 | | | | | | | | | | | | | | | | |

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| | | <table border="1"> <tr> <td>Laukin</td> <td>13,553.24</td> </tr> <tr> <td>Sungai Sapi</td> <td>9,713.00</td> </tr> </table> <p>As per production report no FFB from smallholder or other estate.</p> | Laukin | 13,553.24 | Sungai Sapi | 9,713.00 | |
| Laukin | 13,553.24 | | | | | | |
| Sungai Sapi | 9,713.00 | | | | | | |
| 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> | Ladang Sabah POM deemed to be Identity Preserved (IP) since the FFB processed mill are sourced from own company group estates that are certified against the RSPO Principles and Criteria (RSPO P&C). | Not Applicable | | | | |
| 3.8.3 | The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the 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. | The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in Table 10 of this public summary report. The total as per certificate was 246,538 mt and as per to date FFB deliver was 154,791.18mt. | Complied | | | | |
| 3.8.4 | The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform. | <p>The mill met all registration and reporting requirements for the IP module through the RSPO IT platform. Registered information from PalmTrace shown the following:</p> <ul style="list-style-type: none"> - Member Name: Ladang Sabah Sdn Bhd - Ladang Sabah Palm Oil Mill - PalmTrace Member ID: RSPO_PO1000000541 - RSPO Membership Number: 2-0002-04-000-00 - License ID: CB122202 - Start date : 10/4/2022 until 2/4/2023 | Complied | | | | |

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| <p>3.8.5</p> | <p>Documented procedures 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> <ul 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 Group has developed procedures to implement the elements of the applicable supply chain model as below:</p> <ul style="list-style-type: none"> • RSPO Supply Chain – Identity Preserve (IP) [doc. No.: RSPOSC/SOP/IP/3, rev. 8, dated 31/10/2020] • Internal Audit Procedure, Doc. No.: RSPOSC/SOP/IA/1, Rev. 02 dated 20/12/2018. <p>The record all available for supply chain included Mass balance record and training for supply chain. Latest record supply chain training was on 28/01/2023 for weighbridge operator, lab operator, security and others.</p> | <p>Complied</p> |
| <p>3.8.6</p> | <p>Internal Audit</p> <ul style="list-style-type: none"> i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill: <ul style="list-style-type: none"> a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. 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 | <p>IOI Group has developed Internal Audit Procedure, Doc. No.: RSPOSC/SOP/IA/1, Rev. 02 dated 20/12/2018 for conducting RSPO SCCS and RSPO Rules on Market Communications and Claims internal audit. The coverage of internal audit has included the General Chain of Custody Requirements for the Supply Chain and Module D: Identity Preserved. Latest internal audit was conducted on 22/11/2022 by the SPO Department Sandakan Region. There are no non-conformity raised on SCCS from the internal audit. The management review meeting conducted on 27/01/2023.</p> | <p>Complied</p> |

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| | <p>review at least annually. The mill shall maintain the internal audit records and reports.</p> | | |
| <p>3.8.7</p> | <p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. | <p>The accompanying documents of incoming FFB from own estate are estate's weighing bridge tickets which has the info about name of estate, RSPO certificate number, weighbridge ticket number, seal number, date of delivery, field number, number of bunches.</p> <p>As per verification on weighbridge ticket as per below;-</p> <p>Supplier: Luangmanis Estate</p> <ul style="list-style-type: none"> • Wb Ticket: FB22016899 • Date: 27/11/2022 • Weight: 11,770kg • RSPO cert : RSPO 687135 <p>Supplier: Moynod Estate</p> <ul style="list-style-type: none"> • Wb Ticket: FB22017051 • Date: 30/11/2022 • Weight: 11,990kg • RSPO cert : RSPO 687135 <p>Supplier: Bimbingan 2 Estate</p> <ul style="list-style-type: none"> • Wb Ticket: FB22004806 • Date: 12/04/2022 • Weight: 7,940kg • RSPO cert : RSPO 687135 <p>Supplier: Labuk Estate</p> | <p>Complied</p> |

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| | | <ul style="list-style-type: none"> • Wb Ticket: FB22004767 • Date: 12/04/2022 • Weight: 9,290kg • RSPO cert : RSPO 687135 <p>Upon arrival at the mill, the mill issues its weighbridge ticket as confirmation of receipt. The estate's ticket number is recorded in the mill's ticket number.</p> <p>There is no overproduction as per record production report form April 2022 until Dec 2022. Total from April 2022 until December 2022 was 32,933.715 mt (Certificate – 51,773 mt)</p> | |
| <p>3.8.8</p> | <p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol 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; | <p>For sale and good out from the mill, the mill already ensure the following minimum was available in document verification as per below:-</p> <p>CPO</p> <ul style="list-style-type: none"> • The name and address of the buyer; IOI Edible Oils Sdn Bhd • The name and address of the seller; IOI Commodity Trading Sdn Bhd • The loading or shipment / delivery date; 25/04/2022 • The date on which the documents were issued; 25/04/2022 • RSPO certificate number; RSPO 687135 • A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); CSPO/IP • The quantity of the products delivered; 36180 kg • Any related transport documentation; CSPO contract (Ref C20767/R49931) | <p>Complied</p> |

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| | <p>i) A unique identification number.</p> | <ul style="list-style-type: none"> • A unique identification number: Weighbridge ticket ; CP22000291 PK • The name and address of the buyer; IOI Edible Oils Sdn Bhd • The name and address of the seller; IOI Commodity Trading Sdn Bhd • The loading or shipment / delivery date; 30/01/2022 • The date on which the documents were issued; 30/01/2022 • RSPO certificate number; RSPO 687135 • A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); CSPK/IP • The quantity of the products delivered; 30,250 kg • Any related transport documentation; CSPO contract (Ref C22464/L23294) • A unique identification number: Weighbridge ticket ; PK23000025 | |
| <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>The mill have updated procedure on handling, refer title RSPO Supply Chain -Identity Preserve (IP) RSPOSC/SOP/IP/3 Rev: 08 dated 31/10/2020.</p> <p>Outsourcing only applicable for CPO despatch based on the delivered contract with buyers. No outsourcing for PK despatch that have ex-mill contracts with buyers. Sighted the contract agreement as following;-</p> <p>CPO Transporter; SYT PERNIAGAAN PIQRUSYAHLIAJAYA</p> <p>Agreement between Ladang Sabah Sdn Bhd with SYKT Perniagaan Piqrusyahliajaya was valid from 1/8/2022 until 31/7/2025. The transporter already sign the Transport Policy dated 1/8/2019 stated</p> | <p>Complied</p> |

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| | <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>that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>KK Fong Sdn Bhd</p> <p>Agreement between Ladang Sabah Sdn Bhd with KK Fong Sdn Bhd was valid from 1/8/2022 until 31/7/2025. The transporter already sign the Transport Policy dated 1/8/2019 stated that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>Ladang Sabah POM has legal ownership of all input material and included in outsourced processes as verification the contract agreement.</p> | |
| 3.8.10 | The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products. | The mill have a record of all contact detail for transporter and updated. The record was stated under stakeholder list dated Jan 2022. | Complied |
| 3.8.11 | The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products. | There are some changes on contractor for Ladang Sabah POM where SYT PERNIAGAAN PIQRUSYAHLIAJAYA have been register and sign contract for CPO transporter. The management have informed the CB on early Jan 2023. | Complied |
| 3.8.12 | <p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> | <p>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>Ladang Sabah 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</p> | Complied |

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| | <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p> | <p>records and reports to be retained for a minimum of 2 years' period. Sampled records of FFB weighbridge tickets and daily production records for last 2 years were still in place for verification.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>iv. Not Applicable since the model use was IP</p> | |
| 3.8.13 | <p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p> | <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 is depending on the actual OER and KER. The previous actual OER & KER is reported in Table 10 of this report.</p> | Complied |
| 3.8.14 | <p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p> | <p>As per Mill monthly production records, Mill is using the actual extraction rate and therefore updating of rates is not necessary.</p> | Complied |
| 3.8.15 | <p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil</p> | <p>Based on the announcement summary, all the registrations were found to be in order. No RSPO volume sold for other scheme. RSPO certified volume only downgraded to conventional CPO/PK. Refer</p> | Complied |

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| | palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation. | procedure on handling title RSPO Supply Chain -Identity Preserve (IP) RSPOSC/SOP/IP/3 Rev: 08 dated 31/10/2020. From the record verification no outsider FFB accepted in Ladang Sabah POM. The FFB source only from supply base and under parent company which is also certified estates. | |
| 3.8.16 | <p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p> | 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 January 2022 to December 2022, there were 43 announcements for CPO and 12 announcements for PK made. All dispatches announcement was made within 3 month after shipment. | Complied |
| 3.8.17 | <p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p> | 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 10/4/2022 until 2/4/2023 | Complied |
| General corporate communications | | | |
| 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. | A corporate communication was made by IOI Corporation Berhad that highlights its membership of the RSPO and commitment towards RSPO principles. IOI Corporation Berhad has obtained Trademark License from RSPO. Verified through document and site review (notice board, business card, shipping documentation, procurement/purchasing document and promotional material etc). corporate communication only for 'off product' claim. | Complied |
| 4.2 | In corporate communications a member is allowed to: | IOI Corporation Berhad has stated the member's history with regard to RSPO in the company's website and annual report with the use of | Complied |

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| | <p>a. Display its RSPO membership status</p> <p>b. Display the RSPO web address (www.rspo.org)</p> <p>c. State that the member supports the work of the RSPO</p> <p>d. State the member’s history with regard to the RSPO.</p> <p>e. Use the RSPO trademark to promote its membership of the RSPO.</p> <p>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.</p> | <p>trademark logo. Trademark License from RSPO was verified. The facility is aware with the requirements of the RSPO Rules on Market Communications and Claims. The use of trademark logo were in compliance with the RSPO Trademark License.</p> | |
| 4.3 | <p>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.</p> | <p>The company does not make any statement that may misleading to the consumers to believe that RSPO membership by itself implies that selling of RSPO-certified oil palm products by verified through the website.</p> | Complied |
| 4.4 | <p>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.</p> | <p>The communication that made via website is consistent, clear and does not mislead the consumer and stakeholders as to the certified content of oil palm products in their own products.</p> | Complied |
| 4.5 | <p>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.</p> | <p>There was no RSPO corporate logo has been used verified through website, notice board, business card, shipping documentation and procurement/ purchasing document.</p> | Complied |
| Business to business communications | | | |
| 5.1 | <p>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.</p> | <p>Business to business communication is demonstrated via shipping documentation and invoices to the next supply chain actor or buyer.</p> | Complied |
| 5.2 | <p>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.</p> | <p>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 687135.</p> | Complied |

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| 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> | Ladang Sabah 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. | Ladang Sabah POM is producing 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. | Ladang Sabah POM is producing 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 oil palm products must be covered by the purchase of RSPO Credits of equivalent volume. | Ladang Sabah POM is producing palm product which contain 100% oil palm content | Complied |
| Labelling and trademark (IP) | | | |

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| | <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. | <p>Ladang Sabah POM is producing palm product and does not involved in any labelling of end product</p> | <p>Complied</p> |
| <p>Messaging (IP)</p> | | | |
| | <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. | <p>Ladang Sabah POM is producing palm product and does not involved in any labelling of end product</p> | <p>Complied</p> |
| <p>Principle 4: Respect community and human rights and deliver benefits</p> | | | |
| <p>Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p> | | | |
| <p>4.1.1</p> | <p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> | <p>Policy to respect human rights and prohibiting retaliation against Human Rights defenders (HRD) has been documented in the document title "IOI Group Sustainable Palm Oil Policy" signed by Dato Lew Yeow Chot, group managing director & chief executive officer revised May 2020 and signed by Dr Surina Ismail, Group Head of sustainability.</p> | <p>Complied</p> |

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| | - Critical (Major) compliance - | Communication of the policy has been conducted by the management for relevant stakeholders during the stakeholders meeting for all stakeholders for Ladang Sabah POM and supply bases that has been conducted on 05/01/2023. As per interview by auditor, it has been confirmed that stakeholders can demonstrated their understanding on the policy. Communication of the policy has been done for all workers in Ladang Sabah POM and has been verified on training attendance dated 26/01/2023, 25/01/2023, Luangmanis Estate, 05/12/2022. Bimbingan 02 Estate on 13/12/2022 and Labuk Estate 29/10/2022.The policy also has been posted at the notice board. | |
| 4.1.2 | The unit of certification does not instigate violence or use any form of harassment in their operations. - Minor compliance - | IOI Groups prohibits any form of harassment in their operation as per the policy above base on the communication during the morning muster call and the policy that has been posted at notice board for each operating units. Interviewed with the workers and stakeholders confirmed that they are aware prohibition for any harassment by the management and action will be taken for any cases of harassment happen. As for the day of audit, there is no harassment cases happen in all operating units under IOI Ladang Sabah POM that been confirmed through interview. | Complied |
| Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties | | | |
| 4.2.1 | (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance - | Systems to resolves any dispute has been documented on the document title "Grievance's procedure" in the document reference number IOI/P/GP/001 dated 20/01/2020. The procedure has been established with collaboration of internal and external stakeholders which applies to all IOI Group Plantations processing and trading operation and all third-party suppliers. As per stated in procedure, any dispute and grievances can be submitted through estate green book, HQ hotline an Employee Consultative Committee. It also has been stated that any dispute/grievance need to be acknowledge | Complied |

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| | | within 24 hours and investigation need to be done within 30 days from grievances receives and additional 10 days if the grievances is not solved after preliminary investigation outcome. | |
| 4.2.2 | Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance - | There is evidence that procedure has been communicated and made understand to all workers including illiterate parties. It has been confirmed through interview where the workers can demonstrate their understanding in the procedure. For Luangmanis Estate, communication of the procedure during the morning muster call dated 06/12/2022, Bimbingan 02 Estate, 31/10/2022, Labuk Estate, 7/11/2022 | Complied |
| 4.2.3 | The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance - | As per stated in procedure, any grievances need to be acknowledged within 24 hours and investigation need to be done within 30 days from grievances receives and additional 10 days if the grievances is not solved after preliminary investigation outcome. Grievances that have been received for all operating units only on housing repair which has been responded as per SOPs. | Complied |
| 4.2.4 | The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance - | As per stated IOI Group Sustainable Palm Oil Policy signed by Dato Lew Yeow Chot, group managing director & chief executive officer revised May 2020 and signed by Dr Surina Ismail, Group Head of sustainability that the management of IOI group is committed to respect and uphold the rights of all workers including contract, temporary and migrant workers as well as protecting human right defenders against threat and retaliation in accordance with the Universal Declaration of Human Rights, the International Labor Organizatio's core conventions, United Nations Guiding Principles on Business and Human Rights, United Nations Global Compact on Human rights, labour, environment and anti-corruption and the principles of free and fair labor in Palm Oil Production. The conflict resolution mechanism is contained in IOI Corporation Berhad Grievance Procedure (Doc Ref.: IOI/P/GP/001 Rev No. 1 Rev | Complied |

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| | | Date 20 Jan 2020). This procedure allows aggrieved parties to have access to information, advice and expertise. | |
| Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities. | | | |
| 4.3.1 | Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance - | Consultation with local communities has been conducted for all operating units through email and memo which has been sent to all stakeholders and queries if there any contribution required. Other than that, it has been consulted during the stakeholder meeting for all stakeholders for Ladang Sabah POM and supply bases that has been conducted on 05/01/2023. However, there is no contribution required at the time of consultation. It has been confirmed through interview with stakeholders, that contribution is upon request and stakeholders able to demonstrate the consultation and communication procedure for IOI Group. IOI Group established Annual Report 2022 which has reported the IOI as whole group for contribute to local community through Tan Sri Lee Sin Ching Foundation. The Foundation functioned as main player to deliver the contribute related to educations. Nonetheless, the estates continued to provide support the HUMANA initiative especially in term of maintaining school building and facilities. | Complied |
| Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent. | | | |
| 4.4.1 | (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents Related to the history of land tenure and the actual legal or customary use of the land are available. - Critical (Major) compliance - | Luangmanis Estate, Moynod Estate, Sungai Sapi, Labuk Estate has been leased under Ladang Sabah Sdn Bhd which is subsidiaries of IOI Plantations Group. Land title shared for Luangmanis Estate and Moynod Estate in the land title number 085317497 schedule VIII (section 48 and 57) dated 17/12/1985 with total land area of 5,766Ha on name of Ladang Sabah Sdn Bhd which one of subsidiaries of IOI Plantations Berhad. As said in the land title, the land is for purposes of the cultivation of cocoa and oil palm. While for Labuk Estate, land | Complied |

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| | | title sighted in document title number 085322612 with land hectarage 2,668.50Ha. | |
| 4.4.2 | Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include: | There is no land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. The land has been leased under Ladang Sabah Sdn Bhd which is subsidiaries of IOI Plantations Group. Land title shared for Luangmanis Estate and Moynod Estate in the land title number 085317497 schedule VIII (section 48 and 57) since 17/12/1985 There is no FPIC required. | 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 land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | 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 land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | 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 | There is no land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. | Complied |

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| | status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance - | The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | |
| 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 land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | Complied |
| 4.4.4 | All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance - | There is no land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | Complied |
| 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 land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | 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 land dispute in the IOI Ladang Sabah Certification Unit at the time of audit. All estates under IOI Ladang Sabah owned their own land title which has been verified by auditor during the audit. The surrounding is owned neighbouring estates and local communities. Interviewed with the stakeholders confirmed that no | Complied |

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| | | encroachment of land by the company. There has been leased since 1985 and there is no FPIC required | |
| 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 - | IOI Ladang Sabah POM and estates can demonstrate legal rights to the land title that has been verified during the audit. Details as per below Luangmanis Estate, Moynod Estate, Sungai Sapi, Labuk Estate has been leased under Ladang Sabah Sdn Bhd which is subsidiaries of IOI Plantations Group. Land title shared for Luangmanis Estate and Moynod Estate in the land title number 085317497 schedule VIII (section 48 and 57) dated 17/12/1985 with total land area of 5,766Ha on name of Ladang Sabah Sdn Bhd which one of subsidiaries of IOI Plantations Berhad. As said in the land title, the land is for purposes of the cultivation of cocoa and oil palm. While for Labuk Estate, land title sighted in document title number 085322612 with land hectarage 2,668.50Ha. | 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 for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |
| 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 | There is no new planting for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |

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| | with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance - | | |
| 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 for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |
| 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 for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |
| 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 for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |
| 4.5.7 | New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance - | There is no new planting for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |
| 4.5.8 | (C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance - | There is no new planting for all estates under IOI Ladang Sabah POM. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate. | Complied |

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| 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. | Complied |
| 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> | There is no compensation has been paid since all lands under IOI Ladang Sabah owned by IOI Group Berhad and has been verified based on documentation review and complaint logs, there is no evidence of any land dispute reported. | Complied |
| Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements. | | | |
| 4.7.1 | <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 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 |

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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 the Grievance Procedure For Land Owners. Based on documentation review and complaint logs, there is no evidence of any land dispute reported.</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>There is no customary right lands for all estates under IOI Ladang Sabah. It has been confirmed through interview with local communities and neighbouring estate. All lands has been owned by IOI Group Berhad base on the land title provided. Details as per below</p> <p>Luangmanis Estate, Moynod Estate, Sungai Sapi, Labuk Estate has been leased under Ladang Sabah Sdn Bhd which is subsidiaries of IOI Plantations Group. Land title shared for Luangmanis Estate and Moynod Estate in the land title number 085317497 schedule VIII (section 48 and 57) dated 17/12/1985 with total land area of 5766Ha on name of Ladang Sabah Sdn Bhd which one of subsidiaries of IOI Plantations Berhad. As said in the land title, the land is for purposes of the cultivation of cocoa and oil palm. While for Labuk Estate, land title sighted in document title number 085322612 with land hectarage 2668.50Ha.</p> | Complied |
| <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>There is no customary right lands for all estates under IOI Ladang Sabah. It has been confirmed through interview with local communities and neighbouring estate. All lands has been owned by IOI Group Berhad base on the land title provided. Details as per below</p> | Complied |
| 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</p> | <p>Luangmanis Estate, Moynod Estate, Sungai Sapi, Labuk Estate has been leased under Ladang Sabah Sdn Bhd which is subsidiaries of</p> | Complied |

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| | Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance - | IOI Plantations Group. Land title shared for Luangmanis Estate and Moynod Estate in the land title number 085317497 schedule VIII (section 48 and 57) dated 17/12/1985 with total land area of 5766Ha on name of Ladang Sabah Sdn Bhd which one of subsidiaries of IOI Plantations Berhad. As said in the land title, the land is for purposes of the cultivation of cocoa and oil palm. While for Labuk Estate, land title sighted in document title number 085322612 with land hectarage 2668.50Ha. | |
| 4.8.3 | Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4) - Minor compliance - | There is no customary right lands for all estates under IOI Ladang Sabah. It has been confirmed through interview with local communities and neighbouring estate. All lands has been owned by IOI Group Berhad base on the land title provided. Details as per below | Complied |
| 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 - | Luangmanis Estate, Moynod Estate, Sungai Sapi, Labuk Estate has been leased under Ladang Sabah Sdn Bhd which is subsidiaries of IOI Plantations Group. Land title shared for Luangmanis Estate and Moynod Estate in the land title number 085317497 schedule VIII (section 48 and 57) dated 17/12/1985 with total land area of 5766Ha on name of Ladang Sabah Sdn Bhd which one of subsidiaries of IOI Plantations Berhad. As said in the land title, the land is for purposes of the cultivation of cocoa and oil palm. While for Labuk Estate, land title sighted in document title number 085322612 with land hectarage 2668.50Ha. | Complied |
| Principle 5: Support smallholder inclusion | | | |
| Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses. | | | |
| 5.1.1 | Current and previous period prices paid for FFB are publicly available and accessible by smallholders. | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. . The Mill | Not Applicable |

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| | - Minor compliance - | does not receive FFB from third parties including smallholders. Therefore, this Indicator is 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable. | Not Applicable |
| 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 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). | There are no smallholders for Ladang Sabah POM where Pom operate as IP supply chain module. Calibration of weighbridge has been done | Complied |

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| | - Minor compliance - | on annual basis by Metrology Corporation Malaysia Sdn Bhd. Details as per below a. Date 20/06/2022 serial number B1915517 reference number MCM-SSD-ATK-026769 b. Date 26/04/2022 serial number B1915928 reference number MCM-SSD-ATK-000868 c. Date 20/06/2022 serial number B1915516 reference number MCM-SSD-ATK-000857 | |
| 5.1.8 | The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. - Minor compliance - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable. | 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 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 - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. 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 | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable. | Not Applicable |

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| | competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS). - Minor compliance - | | |
| 5.2.3 | Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable. | Not Applicable |
| 5.2.4 | (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable. | Not Applicable |
| 5.2.5 | The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme. - Minor compliance - | Ladang Sabah POM operate as an Identity Preserved and only received FFB from own supply bases with total 8 estates. The Mill does not receive FFB from third parties including smallholders. Therefore, this Indicator is not applicable. | Not Applicable |
| Principle 6: Respect workers' rights and conditions | | | |
| Criterion 6.1: Any form of discrimination is prohibited. | | | |
| 6.1.1 | (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance - | The IOI Sustainability Oil Palm Policy dated October 2020 documented the overall group's commitment towards equal opportunities for all employees, regardless of race, nationality, religion or gender. A prevailing Equal Opportunity Employment & Freedom of Association Policies dated October 2017 details IOI's commitment. The implementation of the group's policies include briefing/sharing during stakeholder consultation, internal training/morning briefing and publish on notice boards (Sustainability Corner). Interviews held with local and foreign workers (both male and female) at all units in Ladang Sabah POM, confirmed that there is no | Complied |

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| | | <p>form of discrimination. The workers confirmed that they were given equal employment opportunities and are able to enjoy all the benefits and use of amenities accorded by the Company. In term of documentation, it has been verified based on the allocation of workers to types of works where the workers is able to choose types of works that is suit with them. It also verified base on the employment contact where all workers received same perks and benefits regardless of gender, race, religion etc.</p> | |
| <p>6.1.2</p> | <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. - Critical (Major) compliance -</p> | <p>Interviewed and verified through salary slips shows that there is no discrimination in terms of salary payment especially for similar work scope. IOI has committed that no recruitment fee imposed to foreign workers. As for the day of audit, there is no new recruitment for foreign workers where the latest recruitment on new foreign workers has been done in year 2019.</p> <p>Sample for newly recruited workers has been taken for 2 female workers ID; ISIS/101/0322/324456 and ISIS/101/0322/30454 that has been recruited in July 2022. As per interview, there is no recruitment paid has been paid to the management.</p> <p>Interviews held with local and foreign workers (both male and female) at all units in Ladang Sabah POM, confirmed that there is no form of discrimination. The workers confirmed that they were given equal employment opportunities and are able to enjoy all the benefits and use of amenities accorded by the Company. In term of documentation, it has been verified based on the allocation of workers to types o works where the workers is able to choose types of works that is suit with them. It also verified base on the employment contact where all workers received same perks and benefits regardless of gender, race, religion etc.</p> | <p>Complied</p> |

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| <p>6.1.3</p> | <p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p> | <p>Sample for newly recruited workers has been taken for 2 female workers ID ; ISIS/101/0322/324456 and ISIS/101/0322/30454 that has been recruited in July 2022. Evidence of interview records conducted by head of security and HR department and medical check-up report that has been conducted by the hospital assistant for Luangmanis Estate which clearly mentioned that both sample workers are fit to workers.</p> <p>As per interview records, it has been identified that both female workers has been rated between 1-2 (1 for poor and 4 for good) on most requirement. Further interview has been done by auditor with Puan Siti Amani, Assistant Manager HR and Admin Department and head of security confirmed that both female is recruited due to the management is in need to recruit female local workers to handle any cases done by women. There is no other female candidate has applied for this position where other candidate is men.</p> | <p>Complied</p> |
| <p>6.1.4</p> | <p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p> | <p>All female workers need to undergo pregnancy test as per stated in the "Guideline on reproductive health" document number IOI/G/SE/002 dated 05/10/2020 in clause 4.1.3 stated that estate hospital assistant (EHA) shall carry out the health screening including urine pregnancy test (UPT) at 3 months interval for general workers and monthly for chemical handlers upon consent from the employees. Stated that for pregnant employees, the management shall reassign them with tasks which appropriate for the pregnant workers.</p> <p>Sample for female workers in Ladang Sabah POM has been interviewed by the auditor. The workers that have been interviewed is lab attendant and office clerk. Input from the interview, female workers confirmed that workers are free to choose either to be tested. Workers that agreed to be tested need to sign form title " Persetujuan Menjalani Ujian Kehamilan".</p> | <p>Complied</p> |

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| | | While for Bimbingan 02 Estate, sample of 2 single female workers has been taken. Both workers work in handling chemical and has been tested for pregnancy. Interview has been done with both workers, and feedback from the workers, both agreed and comfortable to be tested. | |
| 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> | Guidelines for implementation women and empowerment committee (WEC) document number IOI/G/SE/001 dated 17/02/2022. For Ladang Sabah POM, gender committee has been established under Women and empowerment committee (WEC) Nur Kasih and Puan Sariyanti Tansi reference number SL/WEC/LSM-001 appointment letter that has been signed by Ladang Sabah POM. While for Labuk Estate, gender committee has been established and lead by Puan Fataracia John. Latest meeting conducted on 08/06/2022 and 08/12/2022 and for Moynod Estate, gender committee has been established under Jawatankuasa perundangan Wanita ladang Moynod. Minutes meeting sighted conducted 10/05/2022 and 12/12/2022 for year 2022. Communication of the policy such as sexual harassment, reproductive rights and grievances procedure which has been done during the meeting. Sighted also activities that has been conduct by WEC | Complied |
| 6.1.6 | <p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p> | As per sample of workers that has been taken for different category but same work scope, it has been identified that all workers has been paid equally. 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. Verification has been done through interview with the workers and review of pay slips. For daily rate workers, all workers has been paid at RM57.69/day. | 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> | | | |

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| <p>6.2.1</p> | <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. - Critical (Major) compliance -</p> | <p>Ladang Sabah POM and supply bases is located in Sabah stated and need to comply with labour laws that has been written in Sabah Labour Ordinance 1967, Workmen`s compensation Act 1952 (Act 273) and Regulations an order and Minimum wages order 2022. There is no collective agreement between IOI Groups with any registered union. Pay and condition has been clearly defined the employment contract that has been signed by both parties and documented in Bahasa Malaysia. Sample has been taken for each operating base on different categories which are gender, types of workers, different shift, origin countries. Base on interview, it has been confirmed that, the workers can demonstrate their understanding on pay and conditions which has been communicated during morning muster call. It has been further verified with training records.</p> | <p>Complied</p> |
| <p>6.2.2</p> | <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. - Critical (Major) compliance -</p> | <p>Sample for workers has been taken for each operating units base on different workers category which is gender, types of works, origin of countries and length of services. For all estates, there workers from Indonesia, Philippines and Malaysia,. Sighted employment contract for all workers that has been established all workers and has been signed by both parties. Pays and benefits has been clearly outline in the employment contract. As per interview with the management for estates, workers salary will be monitored through online systems that will be scan by the staff itself. While for harvesters, bunch counting will be done by the checker through online systems and will be transferred to accounting system. Sample has been taken payslips, checkroll and kad kong for month December 2021, March 2022 and September 2022 which base on low crop, peak crop and medium crop season. While for IOI Ladang Sabah POM, workers salary has been monitored through punch card.</p> | <p>Complied</p> |

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| 6.2.3 | <p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p> | <p>For all operating, stated in the employment contract working hours, deduction, overtime and leave entitlement. Mentioned in the employment contract that entitlement of leave is depending of length of services. For workers less than 2 years services, entitled 14 days of sick leave and 8 days of annual leave. Highlighted in the contract reasons for dismissal, period of notice and other legal labour requirements. There is evidence that legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice base on sample of payslips and employment contact that has been taken from different categories, gender, types of works.</p> | Complied |
| 6.2.4 | <p>(C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p> | <p>As per site visit, all workers has been provided with adequate housing. Workers with family will be provided with house with 2 rooms while for single worker, they need to share house with other workers which not more than 4 workers per house. It has been confirmed and verified during site visit.</p> <p>Luangmanis Estate</p> <p>Line site inspections are conducted on weekly basis, sample has been taken for line site inspection that has been conducted on 25/01/2022, 18/01/2022 and 11/01/2022 where there is no negative issues has been highlighted during the inspection. Water has been supplied for free through water treatment plant that has been extracted from water pond source from rainwater. Drinking water analysis has been done on 05/12/2022. Electricity also has been provided for free which generated from Biogas plant from POM and genset 24hours/day. There is estate clinic in Luangmanis Estate shared with Terusan Baru Estate with 1 hospital assistant, Mr Mixson Lajumin. While for educational, there is CLC, Humana in the estates and for local kids, will be sent to SK Moynod around 10minutes from Luangmanis Estate. There is also sports and recreational facilities has been</p> | Complied |

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| | | <p>provided such as badminton, basketball, netball court, and football field.</p> <p>Ladang Sabah POM</p> <p>Line site inspections are conducted by hospital assistant, Puan Nor Sakinah Saiful that can be sighted in the document number IOI-OSH3.3.4 title "Borang Pemeriksaan Linesite" and sample has been taken for line site inspection conducted on 19/01/2022 and 27/01/2022. There is total 22 block workers housing which has been allocated 1 house/family while for single workers, workers quarters need to be shared. HUMANA has been established by the management and managed by Moynod Estate and there is also kindergarten called "Creche" that has been provided for free. As for now, there is only 5 kids and has been verified during the site visit, operation hours for creche are from 7am until 5pm.</p> <p>Bimbingan 02 Estate</p> <p>Latest line site inspection are conducted 28/01/2023 by hospital assistant to all facilities in Labuk Estate. It has been further verified during site visit by auditor and found that line site has been done accordingly and clear mentioned all findings the inspection. Auditor found out at block J, there is damage of monsoon drain at the back of the house. It has been included in the capital expenditure budget for financial year 2023/2024 with total MYR122,500 and still pending with for approval. Water has been supplied through water treatment plant that has been extracted water pond source by rainwater. Drinking water analysis has been done on 14/11/2022 lab reference number W221114/01A which show compliance to all parameters. Electricity has been generated by genset. Puan Husnia has been appointed as hospital assistant where clinic has been established in the office with operating hours from 8am to 5pm. There is HUMANA which primary school for foreign kids and fees has been paid by IOI itself. While for local kids, nearest school is located around 15km from</p> | |
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| | | <p>the estate and free transportation has been provided. Sport facilities has been established such as football field, badminton court.</p> <p>Moynod Estate</p> <p>Line site inspection are conducted on 27/01/2023 and 19/01/2023 on weekly basis done by Estate hospital assistant, Puan Siti Norliza Rosli. Water has been supplied through water treatment plan that has been extracted from water pond. Drinking Water analysis has been done on 17/11/2022 lab reference number W221118/01 and evidence that water quality is complied with the drinking water quality standard. Electricity has been generated through biogas plan for 24 hours. There is HUMANA and CLC has been established and for local kids' studies in Sekolah Kebangsaan Moynod with capacity of 7 teachers and 300 students. There is clinic with 3 estate hospital assistants.</p> | |
| 6.2.5 | <p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p> | <p>Each operating units has established sundry shops which has been contracted to third parties and contract will be renew annually upon satisfaction of the services. Pricing monitoring has been done by the estate management on monthly basis and inspection sundry shops will be conducted together with line site inspection. Site visit has been done by the auditor and found out that the items pricing is reasonable where additional around 10% compared to outside price. There is evidence that adequate food has been sold at all sundry shops with basic needs such as chickens, rice, onion, and others.</p> | Complied |
| 6.2.6 | <p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE</p> <p>With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist (As of September 2019,</p> | <p>For IOI Ladang Sabah POM and its supply base, the calculation of DLW took into account housing, medical, transportation and education. The amount is calculated as RM1,616.88. Guidance for the management is based on the Household expenditure report 2019 published by Department of statistic Malaysia. The minimum amount that the workers receive average is RM2,237 per month, which is higher than the DLW calculated and minimum wages for Malaysia.</p> | Complied |

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| <p>GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).</p> <p><i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i></p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers’ union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage. The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • 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 | | |
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| | <ul style="list-style-type: none"> 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>For Ladang Sabah POM, all operations and works are performed by permanent workers total up 140 workers (76 local and 64 foreign workers). There are 4 contractors has been appointed in the Ladang Sabah POM which is for CPO and PK transporter. While for Moynod Estate, total 143 permanent workers has been recruited which origin form Malaysia, Philippines and Indonesia. There is no contracted workers in Moynod Estate which contract works is only for FFB transport and sundry shops.</p> | Complied |
| <p>Criterion 6.3: The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p> | | | |
| 6.3.1 | <p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p> | <p>As per stated in "IOI Group Sustainable Palm Oil Policy" signed by Dato Lew Yeow Chot, group managing director & chief executive officer revised May 2020 and signed by Dr Surina Ismail, Group Head of sustainability that management in clause Human right and workplace that the management of IOI Group uphold the right to freedom of association and recognize the right to collective bargaining and allow trade unions to have access to our workers and the policy has been documented in both Bahasa Malaysia and English. Communication of the policy has been done for all workers in Ladang Sabah POM and has been verified on training attendance dated 26/01/2023, 25/01/2023, Luangmanis Estate, 05/12/2022. Bimbingan 02 Estate on 13/12/2022 and Labuk Estate 29/10/2022. The policy also has been posted at the notice board. There is no registered union in all operating units under IOI Ladang Sabah POM. However, the management has taken initiative to establish</p> | Complied |

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| | | committee named "Employee Consultative Committee (ECC)" in each operating units as part of commitment for freedom of association and communication and consultation with the work. | |
| 6.3.2 | Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request. - Minor compliance - | There is no registered union in all operating units under IOI Ladang Sabah POM. However, the management has taken initiative to establish committee named "Employee Consultative Committee (ECC)" in each operating units as part of commitment for freedom of association and communication and consultation with the work. For Labuk Estate, minutes meeting sighted date 25/02/2022, 26/04/2022 and 22/06/2022 and documented in Bahasa. There was no issues highlighted in the sample meetings. While for Moynod Estate, sighted minutes meeting which was conducted on 18/02/2022, 26/04/2022, 29/08/2022 | Complied |
| 6.3.3 | Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers. - Minor compliance - | For ECC (Employee consultative committee) it is clearly mentioned in clause 5.0.2, the ECC members shall be selected through an election which will be held every 2 years in the document title "Terms of reference (TOR) of employee consultative committee (ECC) and Joint consultative committee" There is evidence that management did not interfere with the formation and selection of workers representative that can be sighted through election evidence records. For Labuk Estate, it has been conducted on 24/12/2021. While for Moynod Estate, it has been conducted 15/02/2022 It has been confirmed through interview with the workers representative | Complied |
| Criterion 6.4: Children are not employed or exploited. | | | |
| 6.4.1 | A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance - | 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. | Complied |

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| | | <p>Contracts signed between IOI Ladang Sabah POM 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> <p>Sample has been taken for Syarikat Abadi Maju and SWA Enterprise for Bimbingan 02 Estate. While for Luangmanis Estate, DS Enterprise for FFB transport, Low Sow Weng for replanting and Toko Luangmanis for sundry shop</p> | |
| 6.4.2 | <p>(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.</p> <p>- Critical (Major) compliance -</p> | <p>Based on interviews, documentation review and observations in the field, evidence is available that minimum age requirements of 18 years old are met throughout IOI Ladang Sabah POM and supply base.</p> <p>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 lineside and field also did not reveal any persons under 18 years old working.</p> | Complied |
| 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>Review from the master list of workers for both estate and POM and interview with the workers, it was confirmed that there is no young workers has been recruited.</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>Communication of the policy has been conducted by the management for relevant stakeholders during the stakeholders meeting for all stakeholders for Ladang Sabah POM and supply bases that has been conducted on 05/01/2023. As per interview by auditor, it has been confirmed that stakeholders can demonstrated their understanding on the policy. Communication of the policy has been done for all workers in Ladang Sabah POM and has been verified on</p> | Complied |

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| | | training attendance dated 26/01/2023, 25/01/2023, Luangmanis Estate, 05/12/2022. Bimbingan 02 Estate on 13/12/2022 and Labuk Estate 29/10/2022. The policy also has been posted at the notice board. | |
| Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected. | | | |
| 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 Policy on Harassment at Workplace..</p> <p>Communication of the guideline has been done for all workers in Ladang Sabah POM and has been verified on training attendance dated 26/01/2023, 25/01/2023, Luangmanis Estate, 05/12/2022. Bimbingan 02 Estate on 13/12/2022 and Labuk Estate 29/10/2022</p> | Complied |
| 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 3 months paid maternity leave, and women employees who are exposed to chemicals would be re-assigned to another job once she is confirmed pregnant.</p> <p>Communication of the policy has been done for all workers in Ladang Sabah POM and has been verified on training attendance dated</p> | Complied |

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| | | 26/01/2023, 25/01/2023, Luangmanis Estate, 05/12/2022. Bimbingan 02 Estate on 13/12/2022 and Labuk Estate 29/10/2022 | |
| 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>New mother assessment for Ladang Sabah POM has been conducted for 2 female workers work as office staff conducted on 26/01/2022 and 01/08/2022. Both new mothers only requested for break time for breastfeeding since location of the office nearby to the housing. New mother assessment for Bimbingan 02Estate sighted date 16/04/2022 which work as weighbridge clerk and there is no special request from the new mother. For Moynod Estate, new mother assessment has been conducted for 2 female workers on 07/09/2022 and 28/08/2022. While for Labuk Estate, there is no new mother has been identified. Interview with new mothers by auditor has been conducted confirmed that assessment has been done and special request has been highlighted during the assessment.</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 20/1/2020. 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). The IOI Sustainability Policy is also displayed at prominent places near the office and workers' housing. This Policy were communicated during Policy trainings conducted during the morning mustercall</p> <p>Additionally, IOI has also printed posters in various languages Interviews conducted with workers also confirmed their understanding of the grievance mechanism</p> <p>Communication of the procedure has been done for all workers in Ladang Sabah POM and has been verified on training attendance</p> | Complied |

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| | | dated 26/01/2023, 25/01/2023, Luangmanis Estate, 05/12/2022. Bimbingan 02 Estate on 13/12/2022 and Labuk Estate 29/10/2022. | |
| 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>Based on interviews with the workers, and observations made, the following were found:</p> <p>Retention of documents: All workers are free to keep their own passports. There is no retention of identity documents or passports unless these are needed for passport/work permit renewal. Some Indonesian workers has been interviewed and confirmed that passport has been kept by the workers itself. It has been confirmed during site visit to line site where verification passport has been kept at their house.</p> <p>Charging of recruitment fee: Workers are not charged any recruitment fees. This is clearly stated in the contracts IOI has with its recruitment agents from Indonesia. Interviews conducted with workers also confirmed that they have not been charged any recruitment fees.</p> <p>Involuntary overtime: Based on interviews conducted with the workers, all overtime work were carried out on a voluntary basis. Workers are free decline any offers for overtime work. Sighted were written consent from workers to work overtime for IOI Ladang Sabah</p> <p>Lack of freedom to resign: Workers are free to resign as per stated in their employment contracts. This was confirmed during interviews with workers</p> <p>Debt bondage: There is no evidence of any incidence of debt bondage. It has been confirmed through interview, where there is no debt between employer and the workers. Recruitment cost has been borne by the employer.</p> | Complied |

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| | | Withholding of wages: There is no evidence of withholding of wages. Payment of salary has been done before 7 th every months. It has been confirmed through interview with the workers. | |
| 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>A specific labour policy and/or procedures for migrant workers are available in IOI Plantation Foreign Workers Recruitment Guideline and Procedure signed by the Plantation Director dated October 2017 (Revised July 2018). This Guidelines and Procedure covers the following:</p> <ul style="list-style-type: none"> - No payment of recruitment fee - Pre-employment stages - Arrival of workers - Orientation and induction training - Health screening - Passport handling - Provision of basic items - Grievance mechanism - Contract renewal, etc. <p>Based on audit interviews and records sighted, IOI Ladang Sabah and its supply base have demonstrated that the procedures are being implemented.</p> | Complied |
| Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health. | | | |
| 6.7.1 | <p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p> | <p>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 06/01/2023 stating that Managers of respective units is automatically appointed</p> | Complied |

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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:

| OSH Meeting 2022 | Moynod Estate | Luangmanis Estate |
|-------------------------|---------------|-------------------|
| 1 st Quarter | 15/03/2022 | 31/03/2022 |
| 2 nd Quarter | 29/06/2022 | 30/06/2022 |
| 3 rd Quarter | 27/09/2022 | 12/09/2022 |
| 4 th Quarter | 27/12/2022 | 19/12/2022 |

| OSH Meeting 2022 | Bimbingan 2 Estate | Labuk Estate |
|-------------------------|--------------------|--------------|
| 1 st Quarter | 18/03/2022 | 30/03/2022 |
| 2 nd Quarter | 13/06/2022 | 30/06/2022 |
| 3 rd Quarter | 28/09/2022 | 30/09/2022 |
| 4 th Quarter | 06/12/2022 | 29/12/2022 |

| OSH Meeting 2022 | Ladang Sabah POM |
|-------------------------|------------------|
| 1 st Quarter | 26/03/2022 |

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|-------|--|--|------------|--|----------------|
| | | 2 nd Quarter | 23/06/2022 | | |
| | | 3 rd Quarter | 30/09/2022 | | |
| | | 4 th Quarter | 05/12/2022 | | |
| | | Workplace inspections are made prior to the ESH meeting. Latest workplace inspection was conducted on the month of January 2023. | | | |
| 6.7.2 | <p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p> | <p>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 reviwed 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 <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</p> | | | Non-compliance |

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| | | <p>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 539 1926 837"> <thead> <tr> <th>Estate/ Mill</th> <th>ERP Training date</th> </tr> </thead> <tbody> <tr> <td>Ladang Sabah POM</td> <td>28/04/2022</td> </tr> <tr> <td>Luangmanis Estate</td> <td>23/05/2022</td> </tr> <tr> <td>Bimbingan 2 Estate</td> <td>16/12/2022</td> </tr> <tr> <td>Labuk Estate</td> <td>28/02/2022</td> </tr> <tr> <td>Moynod Estate</td> <td>21/01/2022</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 1145 1915 1375"> <thead> <tr> <th>Estate/ Mill</th> <th>First Aid Training date</th> <th>Latest First Aid Monitoring Record</th> </tr> </thead> <tbody> <tr> <td>Ladang Sabah POM</td> <td>27/04/2022</td> <td>11/01/2023</td> </tr> <tr> <td>Luangmanis Estate</td> <td>20/12/2022</td> <td>27/01/2023</td> </tr> <tr> <td>Bimbingan 2 Estate</td> <td>20/01/2023</td> <td>20/01/2023</td> </tr> </tbody> </table> | Estate/ Mill | ERP Training date | Ladang Sabah POM | 28/04/2022 | Luangmanis Estate | 23/05/2022 | Bimbingan 2 Estate | 16/12/2022 | Labuk Estate | 28/02/2022 | Moynod Estate | 21/01/2022 | Estate/ Mill | First Aid Training date | Latest First Aid Monitoring Record | Ladang Sabah POM | 27/04/2022 | 11/01/2023 | Luangmanis Estate | 20/12/2022 | 27/01/2023 | Bimbingan 2 Estate | 20/01/2023 | 20/01/2023 | |
|--------------------|-------------------------|--|--------------|-------------------|------------------|------------|-------------------|------------|--------------------|------------|--------------|------------|---------------|------------|--------------|-------------------------|------------------------------------|------------------|------------|------------|-------------------|------------|------------|--------------------|------------|------------|--|
| Estate/ Mill | ERP Training date | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ladang Sabah POM | 28/04/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Luangmanis Estate | 23/05/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bimbingan 2 Estate | 16/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labuk Estate | 28/02/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Moynod Estate | 21/01/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estate/ Mill | First Aid Training date | Latest First Aid Monitoring Record | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ladang Sabah POM | 27/04/2022 | 11/01/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Luangmanis Estate | 20/12/2022 | 27/01/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bimbingan 2 Estate | 20/01/2023 | 20/01/2023 | | | | | | | | | | | | | | | | | | | | | | | | | |

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|--|--|---|------------|------------|--|--|
| | | Labuk Estate | 24/01/2022 | 20/01/2023 | | |
| | | Moynod Estate | 08/08/2022 | 19/01/2023 | | |
| | | <p>Ladang Sabah POM Accident records were maintained and updated monthly at the mill. The JKPP 8 form have been submitted for the year ending 2022 on 25/01/2022 with reference number JKPP8/130914/2022. There were 14 accidents recorded with 102 days TLA.</p> <p>Luangmanis Estate Accident records were maintained and updated monthly at the estate. The JKPP 8 form have been submitted for the year ending 2022 on 28/01/2023 with reference number JKPP8/135051/2022. There were 13 accidents recorded with 110 days TLA.</p> <p>Bimbingan 2 Estate Accident records were maintained and updated monthly at the estate. The JKPP 8 form have been submitted for the year ending 2022 on 11/01/2023 with reference number JKPP8/122703/2022. There were 2 accidents recorded with 4 days TLA.</p> <p>Labuk Estate Accident records were maintained and updated monthly at the estate. The JKPP 8 form have been submitted for the year ending 2022 on 20/01/2023 with reference number JKPP8/134846/2022. There were 5 accidents recorded with 42 days TLA.</p> <p>Moynod Estate Accident records were maintained and updated monthly at the estate. The JKPP 8 form have been submitted for the year ending 2022 on 19/01/2023 with reference number JKPP8/128552/2022. There were 6 accidents recorded with 15 days TLA.</p> <p>First aid box contents monitoring was not fully implemented</p> | | | | |

| | | | | | |
|----------|---|--|----------|--------------|----------|
| | | <p>Luangmanis Estate During inspection at first aid box main office it was found that 2 units of eye pad was expired on 30/08/2022</p> <p>Ladang Sabah POM During inspection at first aid box in the mill it was found that 1 unit of eye pad was expired on 25/02/2022</p> <p>Bimbingan 2 Estate During inspection at first aid box spraying area it was found that medicine Optrex and Antiflavine were labeled with "Goncang Sebelum Minum"</p> <p>Labuk Estate During inspection at first aid box main office it was found that 2 units of gauge was expired on May 2019.</p> <p>It was not in line with SOP Emergency Prevention, Preparedness and Response dated 01/08/2012 Section 3(vii) The Hospital Assistant or a designated person shall be made responsible for maintaining all first aid boxes. The contents of the box must be checked periodically and replenished. The Minor NC was escalated to Major NC due to found nonconformance in the same indicator</p> | | | |
| 6.7.3 | <p>(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p> | <p>Refer PPE Issuance record for the year 2023. 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 were observed to be in PPE. Based on the HIRARC carried out at the estates/mill the PPE types for the various activities has been identified and implemented.</p> <table border="1" data-bbox="1137 1321 1928 1370"> <tr> <td data-bbox="1137 1321 1368 1370">Category</td> <td data-bbox="1368 1321 1928 1370">PPE provided</td> </tr> </table> | Category | PPE provided | Complied |
| Category | PPE provided | | | | |

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| | | <table border="1"> <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> </table> | 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 | | |
|--------------------------------|--|---|----------------|---|----------|--|---------------|--|--------------------------------|--|-----------|---|--|--|
| 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 | | | | | | | | | | | | | |
| | | <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"> <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> <tr> <td>Workshop</td> <td>Safety Helmets, Goggles, Leather Gloves, safety Shoes.</td> </tr> </tbody> </table> | | | 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. | Workshop | Safety Helmets, Goggles, Leather Gloves, safety Shoes. | | |
| 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. | | | | | | | | | | | | | |
| Workshop | Safety Helmets, Goggles, Leather Gloves, safety Shoes. | | | | | | | | | | | | | |

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| <p>6.7.4</p> | <p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.</p> <p>- Minor compliance -</p> | <p>Medical care is provided to all the employees by the organization and covered by SOCSO. SOCSO contribution both management and employee was verified for both local and foreign workers. Reviewed on workers profile records found that all workers are covered. Local workers and foreign workers were covered under SOCSO scheme. Sighted the contribution form (8A) for November and December 2022 for the mill and all sampled estate as below.</p> <table border="1" data-bbox="1137 603 1935 1147"> <thead> <tr> <th>Operating Unit</th> <th>Month</th> <th>Total Workers</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Ladang Sabah POM</td> <td>Nov 2022</td> <td>162</td> <td>6,509.90</td> </tr> <tr> <td>Dec 2022</td> <td>163</td> <td>8,272.50</td> </tr> <tr> <td rowspan="2">Luangmanis Estate</td> <td>Nov 2022</td> <td>206</td> <td>6,806.30</td> </tr> <tr> <td>Dec 2022</td> <td>205</td> <td>8,545.10</td> </tr> <tr> <td rowspan="2">Bimbingan Estate 2</td> <td>Nov 2022</td> <td>77</td> <td>1,915.30</td> </tr> <tr> <td>Dec 2022</td> <td>79</td> <td>2,510.30</td> </tr> <tr> <td rowspan="2">Labuk Estate</td> <td>Nov 2022</td> <td>90</td> <td>3,115.50</td> </tr> <tr> <td>Dec 2022</td> <td>92</td> <td>3,870.10</td> </tr> <tr> <td rowspan="2">Moynod Estate</td> <td>Nov 2022</td> <td>153</td> <td>4,248.30</td> </tr> <tr> <td>Dec 2022</td> <td>157</td> <td>5,376.70</td> </tr> </tbody> </table> | Operating Unit | Month | Total Workers | Amount | Ladang Sabah POM | Nov 2022 | 162 | 6,509.90 | Dec 2022 | 163 | 8,272.50 | Luangmanis Estate | Nov 2022 | 206 | 6,806.30 | Dec 2022 | 205 | 8,545.10 | Bimbingan Estate 2 | Nov 2022 | 77 | 1,915.30 | Dec 2022 | 79 | 2,510.30 | Labuk Estate | Nov 2022 | 90 | 3,115.50 | Dec 2022 | 92 | 3,870.10 | Moynod Estate | Nov 2022 | 153 | 4,248.30 | Dec 2022 | 157 | 5,376.70 | <p>Complied</p> |
|--------------------|--|--|----------------|-------|---------------|--------|------------------|----------|-----|----------|----------|-----|----------|-------------------|----------|-----|----------|----------|-----|----------|--------------------|----------|----|----------|----------|----|----------|--------------|----------|----|----------|----------|----|----------|---------------|----------|-----|----------|----------|-----|----------|-----------------|
| Operating Unit | Month | Total Workers | Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ladang Sabah POM | Nov 2022 | 162 | 6,509.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dec 2022 | 163 | 8,272.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Luangmanis Estate | Nov 2022 | 206 | 6,806.30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dec 2022 | 205 | 8,545.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bimbingan Estate 2 | Nov 2022 | 77 | 1,915.30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dec 2022 | 79 | 2,510.30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labuk Estate | Nov 2022 | 90 | 3,115.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dec 2022 | 92 | 3,870.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Moynod Estate | Nov 2022 | 153 | 4,248.30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dec 2022 | 157 | 5,376.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 6.7.5 | Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance - | 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. JKKP 8 form were submitted to DOE through MyKKP systems. Occupational Injuries were recorded as below: <table border="1" data-bbox="1137 539 1933 917"> <thead> <tr> <th rowspan="2">Operating Unit</th> <th colspan="2">2022</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>Ladang Sabah POM</td> <td>14</td> <td>102</td> <td>454208</td> <td>302</td> </tr> <tr> <td>Luangmanis Estate</td> <td>13</td> <td>110</td> <td>531000</td> <td>225</td> </tr> <tr> <td>Bimbingan 2 Estate</td> <td>2</td> <td>4</td> <td>199899</td> <td>84</td> </tr> <tr> <td>Labuk Estate</td> <td>5</td> <td>42</td> <td>221712</td> <td>93</td> </tr> <tr> <td>Moynod Estate</td> <td>6</td> <td>15</td> <td>364672</td> <td>154</td> </tr> </tbody> </table> | Operating Unit | 2022 | | Hours worked | Average Days Worked | Cases | TLA | Ladang Sabah POM | 14 | 102 | 454208 | 302 | Luangmanis Estate | 13 | 110 | 531000 | 225 | Bimbingan 2 Estate | 2 | 4 | 199899 | 84 | Labuk Estate | 5 | 42 | 221712 | 93 | Moynod Estate | 6 | 15 | 364672 | 154 | Complied |
|--------------------|--|--|----------------|--------------|---------------------|--------------|---------------------|-------|-----|------------------|----|-----|--------|-----|-------------------|----|-----|--------|-----|--------------------|---|---|--------|----|--------------|---|----|--------|----|---------------|---|----|--------|-----|----------|
| Operating Unit | 2022 | | | Hours worked | Average Days Worked | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Cases | TLA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ladang Sabah POM | 14 | 102 | 454208 | 302 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Luangmanis Estate | 13 | 110 | 531000 | 225 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bimbingan 2 Estate | 2 | 4 | 199899 | 84 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labuk Estate | 5 | 42 | 221712 | 93 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Moynod Estate | 6 | 15 | 364672 | 154 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 - | The estates continue to implement biological control for the oil palm pest in the plantation such as leaf eating pest and rats among others. IPM techniques applied at the estates include monitoring of pest numbers and the use of triggers for initiation of control measures. Census records show that there was minimal outbreak of leaf eating pest. Although there have been minimal outbreaks of leaf eating pests, beneficial plants are being established to attract natural predators and further reduce the outbreak. The record as per below:- <table border="1" data-bbox="1137 1310 1933 1351"> <thead> <tr> <th>Estate</th> <th>Type of IPM</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | Estate | Type of IPM | Remarks | | | | Complied |
|--------|---|---|--------|-------------|---------|--|--|--|----------|
| Estate | Type of IPM | Remarks | | | | | | | |
| | | | | | | | | | |

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|---|---|--|--------------------|---|--|---------------|---|---------------------------------|--|
| | | <table border="1"> <tr> <td>Bimbingan 2 Estate</td> <td>Casia Cobanesis Tunera Antigonan Leptopus</td> <td>97B – 360 meter 97O – 60 meter 97G – 120 meter</td> </tr> <tr> <td>Moynod Estate</td> <td>Casia Cobanesis Tunera Antigonan Leptopus</td> <td>12A – 100meter 91 – 55 meter</td> </tr> </table> | Bimbingan 2 Estate | Casia Cobanesis Tunera Antigonan Leptopus | 97B – 360 meter 97O – 60 meter 97G – 120 meter | Moynod Estate | Casia Cobanesis Tunera Antigonan Leptopus | 12A – 100meter 91 – 55 meter | |
| Bimbingan 2 Estate | Casia Cobanesis Tunera Antigonan Leptopus | 97B – 360 meter 97O – 60 meter 97G – 120 meter | | | | | | | |
| Moynod Estate | Casia Cobanesis Tunera Antigonan Leptopus | 12A – 100meter 91 – 55 meter | | | | | | | |
| 7.1.2 | Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. - Minor compliance - | There were no species referenced in the Global invasive Species database and CABI.org sighted within the estate and POM premises. | Complied | | | | | | |
| 7.1.3 | 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. - Minor compliance - | From the site verification and interview with workers, not sighted any open burning or use fire for pest control in all sampling estate under Ladang Sabah certification area. | Complied | | | | | | |
| Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment. | | | | | | | | | |
| 7.2.1 | (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance - | All pesticides used were those officially registered under the Pesticide Act 1974. The CH confined usage to only class II, class III & class IV pesticides. a) No illegal agrochemicals (stated by local and international laws) paraquat was used in the CU estates. b) The usage of the agrochemicals was based on the Standard Operating Procedure under subject 7.1 Weeding - Weeds & weeding and the Agrochemical Management Guidelines 28/8/20 ref IOI/GG/SE/102 whereby written justifications had been provided for various fields operations. c) The SOP has included chemical register list which indicates the | Complied | | | | | | |

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| | | <p>use of selective products that are specific to the targeted pest, weed or disease. The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOP.</p> <p>Purchases of pesticides are made on a centralized arrangement via Regional Office thus a control by the organization.</p> | |
| 7.2.2 | <p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p> | <p>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 2022 to June 2023 (To date December 2023) The records were sampled and available for verification as below:</p> | Complied |

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| | | Type of Chemical | a.i / ha | | | | |
|-------|---|---|-------------------|--------------------|--------------|---------------|--|
| | | | Luangmanis Estate | Bimbingan 2 Estate | Labuk Estate | Moynod Estate | |
| | | Metsulfuron Methyl | 6.5803 | 0.0028 | 0.0119 | 0.0185 | |
| | | Glyphosate Isoprorylamine | 1.0787 | 0.5354 | 0.6950 | 0.00 | |
| | | Triclophyr Butoxy Ethyl | 0.0317 | 0.0198 | 0.0987 | 0.0006 | |
| | | 2,4-D Dimethylamine | 0.00 | 0.0001 | 0.00 | 0.00 | |
| | | Sodium Chloride | 1.3203 | 0.00 | 0.0640 | 0.00 | |
| 7.2.3 | <p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p> | <p>During the audit, it was observed and recorded that the Estates had not use chemicals categorized as World Health Organization (WHO) type 1A or 1B or listed by the Stockholm or Rotterdam Conventions.</p> <p>a) Paraquat usage has been prohibited in all units and the entirety of the organization.</p> <p>b) The Safety Procedures for pesticides application were well described in Pictorial Safety Standard./SOP</p> | | | | Complied | |
| 7.2.4 | <p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p> | <p>No evidence of prophylactic use of pesticides in the estates visited as per Register of Chemicals Hazardous to Health for all estates visited.</p> | | | | Complied | |

| <p>7.2.5</p> | <p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <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>The Chemical Registers for the mill and sampled estates were available for verification and reviewed yearly and as and when there 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 1002 1944 1345"> <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 | <p>Complied</p> |
|--------------|--|--|----|---------------|-------|---|-------------------------------|-----|---|------------------------|----|---|------------------------------------|-----|---|------------------|-----|---|----------|-----|---|----------------|-----|-----------------|
| 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 | | | | | | | | | | | | | | | | | | | | | | |

| <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>Ladang Sabah POM</p> <table border="1" data-bbox="1137 710 1912 858"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Chemical Handling</td> <td>10/05/2022</td> </tr> <tr> <td>SOP Chemical Store</td> <td>27/08/2022</td> </tr> </tbody> </table> <p>Luangmanis Estate</p> <table border="1" data-bbox="1137 906 1912 1054"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Chemical Management Triple Rinsing</td> <td>21/12/2022</td> </tr> <tr> <td>Spraying Calibration</td> <td>21/07/2022</td> </tr> </tbody> </table> <p>Bimbingan 2 Estate</p> <table border="1" data-bbox="1137 1107 1912 1256"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Storage and Management of Chemicals</td> <td>12/12/2022</td> </tr> <tr> <td>Spraying Training</td> <td>17/08/2022</td> </tr> </tbody> </table> <p>Labuk Estate</p> <table border="1" data-bbox="1137 1303 1912 1351"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table> | Training | Date | Chemical Handling | 10/05/2022 | SOP Chemical Store | 27/08/2022 | Training | Date | Chemical Management Triple Rinsing | 21/12/2022 | Spraying Calibration | 21/07/2022 | Training | Date | Storage and Management of Chemicals | 12/12/2022 | Spraying Training | 17/08/2022 | Training | Date | | | <p>Complied</p> |
|-------------------------------------|--|---|----------|------|-------------------|------------|--------------------|------------|----------|------|------------------------------------|------------|----------------------|------------|----------|------|-------------------------------------|------------|-------------------|------------|----------|------|--|--|-----------------|
| Training | Date | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemical Handling | 10/05/2022 | | | | | | | | | | | | | | | | | | | | | | | | |
| SOP Chemical Store | 27/08/2022 | | | | | | | | | | | | | | | | | | | | | | | | |
| Training | Date | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemical Management Triple Rinsing | 21/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | |
| Spraying Calibration | 21/07/2022 | | | | | | | | | | | | | | | | | | | | | | | | |
| Training | Date | | | | | | | | | | | | | | | | | | | | | | | | |
| Storage and Management of Chemicals | 12/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | |
| Spraying Training | 17/08/2022 | | | | | | | | | | | | | | | | | | | | | | | | |
| Training | Date | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | <table border="1"> <tr> <td>Triple Rinsing Training</td> <td>18/10/2022</td> </tr> <tr> <td>SDS Training</td> <td>29/09/2022</td> </tr> </table> <p>Moynod Estate</p> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>SOP Spraying & Calibration</td> <td>15/10/2022</td> </tr> <tr> <td>Pre Mix Area, SDS and Triple Rinsing</td> <td>17/11/2022</td> </tr> </tbody> </table> <p>Records showed that pesticides were handled, used and applied by trained persons and as per the SDS of the product.</p> <ol style="list-style-type: none"> The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be handled in a safe method. The trade and generic names of the chemicals were made known to the workers through the SDS training. SDS was also displayed at all storage areas as observed during the audit. The training included the safety aspects and usage of PPE when handling with pesticides. Records of training are shown in 3.7.2 and verified. All workers involved in pesticide application were provided with appropriate PPE and replaced when worn-out. PPE issuance & replacement records were verified by the auditors. <p>From interviews conducted with workers and staffs in the field and stores clerks it was established that they had been trained and were aware of safe handling procedure.</p> | Triple Rinsing Training | 18/10/2022 | SDS Training | 29/09/2022 | Training | Date | SOP Spraying & Calibration | 15/10/2022 | Pre Mix Area, SDS and Triple Rinsing | 17/11/2022 | |
|--------------------------------------|---|--|-------------------------|------------|--------------|------------|----------|------|----------------------------|------------|--------------------------------------|------------|--|
| Triple Rinsing Training | 18/10/2022 | | | | | | | | | | | | |
| SDS Training | 29/09/2022 | | | | | | | | | | | | |
| Training | Date | | | | | | | | | | | | |
| SOP Spraying & Calibration | 15/10/2022 | | | | | | | | | | | | |
| Pre Mix Area, SDS and Triple Rinsing | 17/11/2022 | | | | | | | | | | | | |
| 7.2.7 | (C) Storage of all pesticides is in accordance with recognised best practices. | Pesticides were found stored in the mill and all estate's Chemical Store in accordance with the Occupational Safety and Health Act | Complied | | | | | | | | | | |

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| | - Critical (Major) compliance - | 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. | |
| 7.2.8 | All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. - Minor compliance - | 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. Record of disposal as below: <ul style="list-style-type: none"> • Luangmanis Estate: Consignment note 77724 dated 21/12/2022. Empty chemical container plastics 258 units disposed by Tong Lian Enterprise. • Bimbingan 2 Estate: Consignment note 705256 dated 13/01/2023. Empty chemical container plastics 184 units disposed by Tong Lian Enterprise. • Labuk Estate: Empty chemical container plastics 144 units disposed by Tong Lian Enterprise. • Moynod Estate: Estate was sent to collection center at Ladang Sabah POM on 31/12/2022 110 kg and 31/01/2023 110 kg. | Complied |
| 7.2.9 | (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is | Aerial application of agrochemicals is not practiced in estates visited. Verified through interview with management e.g Manager and Assistant Manager. This also confirmed through site observation | Complied |

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| | <p>provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p> | <p>during field visit and interview with workers. Such method is no longer in existence in the estate's practices.</p> | |
| 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>Ladang Sabah POM - Medical Surveillance has been conducted on 17/09/2022 by DAB OH Sdn Bhd. A total of 31 workers were examined and none of them got abnormal results or recommended for removal.</p> <p>Luangmanis Estate - Medical Surveillance has been conducted on 13/01/2023 by Klinik Dr Kesh. A total of 28 workers were examined and the report was in progress.</p> <p>Bimbingan 2 Estate - Medical Surveillance has been conducted on 20/06/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 12 workers were examined and the results were all workers are certified as fit to work.</p> <p>Labuk Estate - Medical Surveillance has been conducted on 04/04/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 20 workers were examined and the results were all workers are certified as fit to work.</p> <p>Moynod Estate - Medical Surveillance has been conducted on 03/12/2022/2022 by Klinik Ung Ladad Datu Sdn Bhd. A total of 10 workers were examined and the results were all workers are certified as fit to work.</p> | Complied |
| 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>Mill and estates complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation guidelines on reproductive health dated 05/10/2020 whereby;</p> | Complied |

| | | | |
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| | <p>- Critical (Major) compliance -</p> | <p>“No work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan)”</p> <p>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> | |
| <p>Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p> | | | |
| <p>7.3.1</p> | <p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p> | <p>The waste management plan was available dated Jan 2023 and previously Jan 2022. As per plan the waste have been identified in estate as per below:-</p> <p>Scheduled waste</p> <p>The SW will be disposed by mill, for all estate will send to Mill as per approval letter from DOE (ASSH(B) 91/110/619/001 Jld 22(85) dated 23/01/2018.</p> <p>Recycle waste</p> <p>Verification on Luangmanis estate the chemical container will triple rinse and punctured, and disposal as recycle waste at Tong Lian Enterprise dated 21/12/2022 as per latest resit disposal no 77724 where 258 empty containers have been disposed.</p> <p>In Bimbingan 2 estate, disposal of recycle waste such as chemical empty container will be disposed at Tong Lian Enterprise dated 13/01/2023 (Refer: bill no 705256) with total 184 container and 12 tin.</p> <p>Domestic waste</p> <p>In Luangmanis estate, the disposal of domestic waste was in estate area at Field PR 22 by the estate workers.</p> | <p>Complied</p> |

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| | | <p>For Labuk estate, disposal for domestic waste was handling by estate management. The waste was disposed at Field 07C and from observation did not sight any scheduled waste in the landfill.</p> <p>Industrial waste</p> <p>POME have been using by the Luangmanis Estate and Labuk estate in Field PM06C, PM061, PM06G, PM07C and PM08F</p> <p>EFB application</p> <p>The implementation of EFB was sighted in Labuk estate as per below (Todate Dec 2022):-</p> <p>Field PM06B (60ha) – 23.45 mt</p> <p>Field PM07D (44ha) – 35.74 mt</p> <p>Field PM08F (37ha) – 136.88 mt</p> <p>Field PR20A (84ha) – 7.99 mt</p> | |
| 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>Procedure of Schedule Waste Management has been established, Refer Schedule waste Management Systems, Schedule waste Guidelines dated 01/01/2015 revised on 01/12/2017. Reference number IOI/SRO/HSE/SW/01.</p> <p>SOP on Scheduled waste delivery dated 21/06/2022 have been established by Mill management.</p> <p>Verification on Luangmanis estate the chemical container will triple rinse and punctured, and disposal as recycle waste at Tong Lian Enterprise dated 21/12/2022 as per latest resit disposal no 77724 where 258 empty container have been disposed.</p> <p>IOI Group Sandakan Region also had obtained permission from Department of Environment to gather scheduled waste at one common collection center, which is Ladang Sabah POM, for scheduled waste storage before disposing to licensed contractor. The letter was</p> | Complied |

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| | | <p>dated on 23/01/2018, allowing the SW 102, 109, 110, 305, 306, 404, 409, 410 and 429.</p> <p>As for SW 404 (clinical waste, Klinik Luangmanis was choose to be common center for the Ladang Sabah Sdn Bhd Group.</p> <p>Latest dispatch of SW from Luangmanis Estate to Ladang Sabah POM was made on 16/12/2022 (SW102, 104, 305, 409 & 410)</p> <p>Latest dispatched of SW from Bimbingan 2 Estate to Ladang Sabah POM was made on 16/12/2022 (SW305 & SW409).</p> | |
| 7.3.3 | <p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p> | <p>Disposal for domestic and non-hazardous waste is through landfilling at designated area within estate. Segregation of non-degradable and degradable waste was done at site and dumping of waste only allowed for degradable waste. Mill domestic waste was managed by estate. Collection of domestic waste has been conducted 3 times a week.</p> | Complied |
| <p>Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.</p> | | | |
| 7.4.1 | <p>Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</p> <p>- Minor compliance -</p> | <p>IOI group has established Standard Operation Procedure (StOP) to manage soil fertility. The StOP was revised in March 2020. Among the StOP as follows:-</p> <ol style="list-style-type: none"> 1. Leguminous Cover Plant Manuring, document ref. no. IOI/SOP/A/08 2. Manual fertilizer Application for immature and mature palm, document ref. no. IOI/SOP/A/09 3. Wheelbarrow fertilizer application for immature and mature palm, document ref. no. IOI/SOP/A/10 4. Buffalo assisted Manuring for immature and mature palm, document ref. no. IOI/SOP/A/11 5. Semi mechanized manuring for mature palm, document ref. no. IOI/SOP/A/12 | Complied |

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| | | <p>6. Empty fruit bunch (EFB) Mulching, document ref. no. IOI/SOP/A/13</p> <p>7. Palm Oil Mill Effluent (POME) Application, document ref. no. IOI/SOP/A/14</p> <p>8. Fertilizer Sampling for Analysis, document ref. no. IOI/SOP/A/15</p> <p>9. Planning and Organization of fertilizer application, document ref. no. IOI/SOP/A/16</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.</p> <p>- Minor compliance -</p> | <p>IOI group has established Standard Operation Procedure (StOP) for foliar and soil sampling. The StOP was revised in March 2020. Among the StOP as follows:</p> <p>Foliar Sampling and Soil Sampling</p> <ol style="list-style-type: none"> 1. Foliar Analysis document ref. no. IOI/SOP/A/41 2. Soil Analysis document ref. no. IOI/SOP/A/42 <p>In the StOP stated that both foliar sampling and soil sampling to be conducted annually.</p> <p>The latest Agronomist (IOI Research Centre, Sabah) dated 26/08/2022 was available in Labuk Estate. Verification on implementation of fertilizer application as per below:-</p> <table border="1" data-bbox="1137 1034 1928 1329"> <thead> <tr> <th>Field</th> <th>Type of Fertilizer</th> <th>implementation</th> <th>Dated implement</th> </tr> </thead> <tbody> <tr> <td>06H</td> <td>AS</td> <td>347.2 mt</td> <td>8/9/2022 – 35mt 9/9/2022 – 150mt 10/9/2022 – 100mt 12/9/2022 – 62mt</td> </tr> </tbody> </table> <p>Agronomist report dated 7/1/2022 in Bimbingan 2 estate</p> | Field | Type of Fertilizer | implementation | Dated implement | 06H | AS | 347.2 mt | 8/9/2022 – 35mt 9/9/2022 – 150mt 10/9/2022 – 100mt 12/9/2022 – 62mt | <p>Complied</p> |
| Field | Type of Fertilizer | implementation | Dated implement | | | | | | | | |
| 06H | AS | 347.2 mt | 8/9/2022 – 35mt 9/9/2022 – 150mt 10/9/2022 – 100mt 12/9/2022 – 62mt | | | | | | | | |

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| | | Field | Type of Fertilizer | implementation | Dated implement | | | | | | | | | | | | | | | | | | | |
|----------------|---|---|--------------------|----------------|-------------------------------------|-------|-----------|-------|----------|--------|-----|-----------|--------|-----|-------------|--------|-----|----------------|-------|-----|--------------|-------|-----|----------|
| | | 20E | NPKC | 4.55mt | 4/1/2023 – 2.55mt 5/1/2023 – 2mt | | | | | | | | | | | | | | | | | | | |
| | | 19D | AS | 4.95mt | 17/9/2022 – 4.95mt | | | | | | | | | | | | | | | | | | | |
| 7.4.3 | <p>A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p> | <p>In Luangmanis estate, there are using POME as nutrient recycle. The record as per below:-</p> <table border="1" data-bbox="1126 703 1957 1007"> <thead> <tr> <th>Month</th> <th>POME (mt)</th> <th>Field</th> </tr> </thead> <tbody> <tr> <td>May 2022</td> <td>272.71</td> <td>17B</td> </tr> <tr> <td>June 2022</td> <td>160.95</td> <td>17B</td> </tr> <tr> <td>August 2022</td> <td>139.39</td> <td>17B</td> </tr> <tr> <td>September 2022</td> <td>53.87</td> <td>20A</td> </tr> <tr> <td>October 2022</td> <td>41.53</td> <td>20A</td> </tr> </tbody> </table> <p>The implementation of EFB was sighted in Labuk estate as per below (To date Dec 2022):- Field PM06B (60ha) – 23.45 mt Field PM07D (44ha) – 35.74 mt Field PM08F (37ha) – 136.88 mt Field PR20A (84ha) – 7.99 mt Verification also been conducted on Moynod estate of EFB and POME application as per below:- For EFB application</p> | | | | Month | POME (mt) | Field | May 2022 | 272.71 | 17B | June 2022 | 160.95 | 17B | August 2022 | 139.39 | 17B | September 2022 | 53.87 | 20A | October 2022 | 41.53 | 20A | Complied |
| Month | POME (mt) | Field | | | | | | | | | | | | | | | | | | | | | | |
| May 2022 | 272.71 | 17B | | | | | | | | | | | | | | | | | | | | | | |
| June 2022 | 160.95 | 17B | | | | | | | | | | | | | | | | | | | | | | |
| August 2022 | 139.39 | 17B | | | | | | | | | | | | | | | | | | | | | | |
| September 2022 | 53.87 | 20A | | | | | | | | | | | | | | | | | | | | | | |
| October 2022 | 41.53 | 20A | | | | | | | | | | | | | | | | | | | | | | |

| | | Field 15B (23.82ha) – 479.32mt Field 15A (16.32ha) – 330.39mt For POME application in:- Field 17A (28.11ha) – 342.27 Field 19F (280.46ha) – 27.88 | | | | | |
|--|--|---|----------|--------------|------------|------------------------------------|----------|
| 7.4.4 | Records of fertiliser inputs are maintained. - Minor compliance - | Fertiliser application was conducted as per StOP established and recommendation by the Agronomist. The estate maintained the fertiliser application records in Daily Cost Book. Reviewed fertiliser application records as follows: Bimbingan 2 Estate;- <ul style="list-style-type: none"> • NPKC - Field 20E dated 5/1/2023 used 91 bag for 13 ha • AS - Field 19D dated 17/9/2022 used 99 bag for 27 ha Labuk Estate <ul style="list-style-type: none"> • AS - Field 06H dated 8/9/2022 used 70 bag for 19 Ha | Complied | | | | |
| Criterion 7.5: Practices minimise and control erosion and degradation of soils. | | | | | | | |
| 7.5.1 | (C) Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance - | Soil maps and Soil Surveys and steep terrains are taken into account in plan and operation of the estate as the agronomist that plays a major role in monitoring and recommending the estate on agronomical operations such as fertiliser inputs. Based on the maps, all the soil of the estates were of mineral types. There are no recognized marginal and fragile soils including steep terrains within the area of the estate as per map and soil sampling result. Among soil series sampled were: <table border="1" data-bbox="1137 1238 1906 1366"> <thead> <tr> <th>Estate</th> <th>Type of Soil</th> </tr> </thead> <tbody> <tr> <td>Luangmanis</td> <td>Sook, Rumidi, Kretam and Bidu-Bidu</td> </tr> </tbody> </table> | Estate | Type of Soil | Luangmanis | Sook, Rumidi, Kretam and Bidu-Bidu | Complied |
| Estate | Type of Soil | | | | | | |
| Luangmanis | Sook, Rumidi, Kretam and Bidu-Bidu | | | | | | |

| | | <table border="1"> <tr> <td>Labuk</td> <td>Sook, Rumidi, Kretam, Dalit and Lokan</td> </tr> <tr> <td>Bimbingan 2</td> <td>Lokan and Rumidi</td> </tr> </table> | Labuk | Sook, Rumidi, Kretam, Dalit and Lokan | Bimbingan 2 | Lokan and Rumidi | | | | | | | | | | | | | | | | | |
|-------------------|---|---|----------|---------------------------------------|-------------|------------------|-------|-------------|-------|-------|-------------------|-------|-------|-----------------|-------|-------|----------------|------|------|----------------|------|------|----------|
| Labuk | Sook, Rumidi, Kretam, Dalit and Lokan | | | | | | | | | | | | | | | | | | | | | | |
| Bimbingan 2 | Lokan and Rumidi | | | | | | | | | | | | | | | | | | | | | | |
| 7.5.2 | <p>No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.</p> <p>- Minor compliance -</p> | <p>There is no replanting on steep slopes (>25 degrees). It was observed that practices to minimize and control erosion and degradation of soils were in place through:</p> <ol style="list-style-type: none"> 1. Proper stacking of fronds 2. EFB application 3. Avoidance of blanket spraying 4. Construction terraces <p>Road maintenance and maintenance of soft vegetation in the interlines.</p> | Complied | | | | | | | | | | | | | | | | | | | | |
| 7.5.3 | <p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p> | <p>Verified through site visit and document verification, there is no planting of oil palm on steep terrain. Previously area with steep terrain has been abounded. There are several steep terrain as per verification in sampling estate as per below:-</p> <table border="1"> <thead> <tr> <th rowspan="2">Estate</th> <th colspan="2">Percentage of Area, %</th> </tr> <tr> <th>Bimbingan 2</th> <th>Labuk</th> </tr> </thead> <tbody> <tr> <td>Flat (0-2)°</td> <td>11.27</td> <td>24.83</td> </tr> <tr> <td>Undulation (2-6)°</td> <td>35.41</td> <td>49.25</td> </tr> <tr> <td>Rolling (6-12)°</td> <td>38.78</td> <td>21.74</td> </tr> <tr> <td>Hilly (12-15)°</td> <td>8.19</td> <td>2.47</td> </tr> <tr> <td>Steep (15-25)°</td> <td>5.88</td> <td>1.59</td> </tr> </tbody> </table> | Estate | Percentage of Area, % | | Bimbingan 2 | Labuk | Flat (0-2)° | 11.27 | 24.83 | Undulation (2-6)° | 35.41 | 49.25 | Rolling (6-12)° | 38.78 | 21.74 | Hilly (12-15)° | 8.19 | 2.47 | Steep (15-25)° | 5.88 | 1.59 | Complied |
| Estate | Percentage of Area, % | | | | | | | | | | | | | | | | | | | | | | |
| | Bimbingan 2 | Labuk | | | | | | | | | | | | | | | | | | | | | |
| Flat (0-2)° | 11.27 | 24.83 | | | | | | | | | | | | | | | | | | | | | |
| Undulation (2-6)° | 35.41 | 49.25 | | | | | | | | | | | | | | | | | | | | | |
| Rolling (6-12)° | 38.78 | 21.74 | | | | | | | | | | | | | | | | | | | | | |
| Hilly (12-15)° | 8.19 | 2.47 | | | | | | | | | | | | | | | | | | | | | |
| Steep (15-25)° | 5.88 | 1.59 | | | | | | | | | | | | | | | | | | | | | |

| | | | | | |
|--|--|--|----------|------|--|
| | | Very steep (>25°) | 0.47 | 0.12 | |
| Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations. | | | | | |
| 7.6.1 | <p>(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.</p> <p>- Critical (Major) compliance -</p> | <p>IOI Plantation Management has established Group Standard Operating Procedures (StOPs) for estate, under Operations Master List dated September 2007 to ensure long term suitability of land for Palm oil cultivation. This manual included planting density, land clearing and preparation, Leguminous cover plant, Manuring, weeding, Pest and disease, and, no planting on steep terrain and others.</p> <p>Soil map was available for all estates as mentioned in indicator 7.5.1. Viewing of map did not find any planting in marginal and fragile soils.</p> | Complied | | |
| 7.6.2 | <p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.</p> <p>- Minor compliance -</p> | There was no fragile soil in estates audited. | Complied | | |
| 7.6.3 | <p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p> <p>- Minor compliance -</p> | Soil map (photocopy) at the visited estates, updated digitally by IOI Research Centre, Sabah was available and used to address the planning of infrastructure in the field. | Complied | | |
| Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly. | | | | | |
| 7.7.1 | <p>(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.</p> <p>- Critical (Major) compliance -</p> | No new planting in sampled estates. Not applicable | Complied | | |
| 7.7.2 | <p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.</p> <p>PROCEDURAL NOTE:</p> | There are no peat soil in sampled estates as per verification with soil map made by IOI Research Centre, Sabah. | Complied | | |

| | | | |
|-------|--|---|----------|
| | <p>Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).</p> <p>- Minor compliance -</p> | | |
| 7.7.3 | <p>(C) Subsidence of peat is monitored, documented and minimised.</p> <p>- Critical (Major) compliance -</p> | There are no peat soil in sampled estates as per verification with soil map made by IOI Research Centre, Sabah. | Complied |
| 7.7.4 | <p>(C) A documented water and ground cover management programme is in place.</p> <p>- Critical (Major) compliance -</p> | There are no peat soil in sampled estates as per verification with soil map made by IOI Research Centre, Sabah. | 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.</p> <p>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.</p> <p>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p> <p>- Critical (Major) compliance -</p> | No need for drainability assessment due to no peat soil in sampled estates. | 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.</p> <p>- Critical (Major) compliance -</p> | There are no peat soil in sampled estates as per verification with soil map made by IOI Research Centre, Sabah. | 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 ‘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>No peat soil in sampling estate as per verification thus not applicable for this management unit.</p> | <p>Complied</p> | | | | | | |
|--|--|---|-----------------|--------|-------|-----------|-----|---|-----------------|
| <p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p> | | | | | | | | | |
| 7.8.1 | <p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>b) Workers have adequate access to clean water.</p> <p>- Minor compliance -</p> | <p>Sustainability Department has established water management plan and reviewed on annually basis. Latest reviewed was conducted on January 2022. The objectives of the plan were to conserve and to maintain the availability of surface and ground water through pollution prevention. It outlined the method to conserve and minimize pollution of water through implementation of various methods such as best practice of raw water & effluent treatment, maintaining riparian zone, management of land irrigation, maintaining soft vegetation in the field, regular education to employees on conserving water and water pollution preventions. The operating units visited provide the workers with adequate clean water through treated water at water treatment plant. Drinking water analysis was conducted twice per year. Based on site visit and interview, it was verified that workers have access to clean water and management provide clean water without any charge.</p> <p>The management also supply clean water to the workers every day. To ensure the water was safe to drink the management conducted water sampling 6monthly basis. The result as per below:-</p> <table border="1" data-bbox="1137 1302 1926 1394"> <thead> <tr> <th>Parameter</th> <th>Result</th> <th>Limit</th> </tr> </thead> <tbody> <tr> <td>Turbidity</td> <td>2.4</td> <td>5</td> </tr> </tbody> </table> | Parameter | Result | Limit | Turbidity | 2.4 | 5 | <p>Complied</p> |
| Parameter | Result | Limit | | | | | | | |
| Turbidity | 2.4 | 5 | | | | | | | |

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| | | Aluminium | 0.09 | 0.2 | | | | | | | | | | | | | | | | | |
|------------|--|---|---------------------|------|-----------|-------------|------------------|---------------------|------------|---|-----|------|-----|----|----|-----|----|----|----|----|----------|
| | | AN | ND | 1.5 | | | | | | | | | | | | | | | | | |
| | | Arsenic | ND | 0.01 | | | | | | | | | | | | | | | | | |
| | | E. Coli | ND | ND | | | | | | | | | | | | | | | | | |
| | | Coliform | ND | ND | | | | | | | | | | | | | | | | | |
| 7.8.2 | <p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</p> | <p>Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. Riparian buffer zones have been identified and demarcated. No chemicals and fertilizer application observed been used in their maintenance.</p> <p>Verified through site visit found buffer zone has been maintained at the conservation area. Based on Regulation of width of river reserve in Sabah found all estates follow the guidelines. There also conducted River water analysis to ensure no pollution in the river. The monitoring record as per below:-</p> <p>Sg Muanad</p> <table border="1" data-bbox="1137 986 1921 1217"> <thead> <tr> <th>Parameter</th> <th>Hulu Muanad</th> <th>Sg. Hilir Muanad</th> <th>Sg. Final Discharge</th> </tr> </thead> <tbody> <tr> <td>BOD (mg/L)</td> <td>2</td> <td>2.4</td> <td>13.8</td> </tr> <tr> <td>COD</td> <td>16</td> <td>18</td> <td>391</td> </tr> <tr> <td>AN</td> <td>ND</td> <td>ND</td> <td>ND</td> </tr> </tbody> </table> <p>There also water course sampling conducted by the Enfirst Laboratory Sdn Bhd. This assessment was from Environmental Compliance Report for Project: Replanting of 16,688ha Oil Palm Plantation at Ladang Sabah Group Estate, District of Beluran, Sabah</p> | | | Parameter | Hulu Muanad | Sg. Hilir Muanad | Sg. Final Discharge | BOD (mg/L) | 2 | 2.4 | 13.8 | COD | 16 | 18 | 391 | AN | ND | ND | ND | Complied |
| Parameter | Hulu Muanad | Sg. Hilir Muanad | Sg. Final Discharge | | | | | | | | | | | | | | | | | | |
| BOD (mg/L) | 2 | 2.4 | 13.8 | | | | | | | | | | | | | | | | | | |
| COD | 16 | 18 | 391 | | | | | | | | | | | | | | | | | | |
| AN | ND | ND | ND | | | | | | | | | | | | | | | | | | |

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| | | <p>(JPAS/PP/02/600-1/11/1/117) for August 2022. This report conducted by Kiwiheng Environmental Consultants Sdn Bhd. Sg Monyet (EL/W/0822/310)</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Hulu Sg. Monyet</th> <th>Hilir Sg Monyet</th> </tr> </thead> <tbody> <tr> <td>Total Suspended Solid mg/L</td> <td>28</td> <td>105</td> </tr> <tr> <td>Oil & Grease mg/L</td> <td>1</td> <td><1</td> </tr> <tr> <td>Nitrate mg/L</td> <td>2</td> <td>3</td> </tr> <tr> <td>Phosphate</td> <td>0.07</td> <td>0.03</td> </tr> <tr> <td>Turbidity</td> <td>31.4</td> <td>112</td> </tr> </tbody> </table> <p>Labuk estate</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Small river (to Sg Monyet)</th> </tr> </thead> <tbody> <tr> <td>Total Suspended Solid mg/L</td> <td>38</td> </tr> <tr> <td>Oil & Grease mg/L</td> <td>1</td> </tr> <tr> <td>Nitrate mg/L</td> <td>2</td> </tr> <tr> <td>Phosphate</td> <td>0.11</td> </tr> <tr> <td>Turbidity</td> <td>30.2</td> </tr> </tbody> </table> | Parameter | Hulu Sg. Monyet | Hilir Sg Monyet | Total Suspended Solid mg/L | 28 | 105 | Oil & Grease mg/L | 1 | <1 | Nitrate mg/L | 2 | 3 | Phosphate | 0.07 | 0.03 | Turbidity | 31.4 | 112 | Parameter | Small river (to Sg Monyet) | Total Suspended Solid mg/L | 38 | Oil & Grease mg/L | 1 | Nitrate mg/L | 2 | Phosphate | 0.11 | Turbidity | 30.2 | |
|----------------------------|--|---|------------|-----------------|-----------------|----------------------------|-----------------|------------|-------------------|------------|----------|--------------|---|---|-----------|------|------|-----------|------|-----|-----------|----------------------------|----------------------------|----|-------------------|---|--------------|---|-----------|------|-----------|------|--|
| Parameter | Hulu Sg. Monyet | Hilir Sg Monyet | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Suspended Solid mg/L | 28 | 105 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oil & Grease mg/L | 1 | <1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nitrate mg/L | 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Phosphate | 0.07 | 0.03 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turbidity | 31.4 | 112 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Parameter | Small river (to Sg Monyet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Suspended Solid mg/L | 38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oil & Grease mg/L | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nitrate mg/L | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Phosphate | 0.11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turbidity | 30.2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.8.3 | <p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored. - Minor compliance -</p> | <p>As per OER (Online Environmental Report) have been send to DOE 3 monthly basis for monitoring. Latest reporting was on Dec 2022 where its cover as per below:-</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>12/10/2022</th> <th>10/11/2022</th> <th>06/12/2022</th> </tr> </thead> <tbody> <tr> <td>Total discharge</td> <td>1869.44 m3</td> <td>1899.5 m3</td> <td>1542.35 m3</td> </tr> </tbody> </table> | Parameter | 12/10/2022 | 10/11/2022 | 06/12/2022 | Total discharge | 1869.44 m3 | 1899.5 m3 | 1542.35 m3 | Complied | | | | | | | | | | | | | | | | | | | | | | |
| Parameter | 12/10/2022 | 10/11/2022 | 06/12/2022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total discharge | 1869.44 m3 | 1899.5 m3 | 1542.35 m3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <table border="1"> <tr> <td>pH value</td> <td>8.6</td> <td>8.4</td> <td>8.4</td> </tr> <tr> <td>BOD at 30</td> <td>19</td> <td>12.4</td> <td>18.2</td> </tr> <tr> <td>COD</td> <td>293</td> <td>344</td> <td>359</td> </tr> </table> | pH value | 8.6 | 8.4 | 8.4 | BOD at 30 | 19 | 12.4 | 18.2 | COD | 293 | 344 | 359 | | | | | | | |
|--|--|---|----------|----------|------------|------------|------------|------|---------|----------|------------|-----------|------------|------|---------|----------|------------|------------|------------|------|----------|
| pH value | 8.6 | 8.4 | 8.4 | | | | | | | | | | | | | | | | | | |
| BOD at 30 | 19 | 12.4 | 18.2 | | | | | | | | | | | | | | | | | | |
| COD | 293 | 344 | 359 | | | | | | | | | | | | | | | | | | |
| 7.8.4 | <p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p> | <p>The water consumption been recorded and monitored by mill. Refer Summary of Water Consumption Monitoring. Data as below: -</p> <p>July 2021 – Dec 2021</p> <table border="1"> <thead> <tr> <th>FFB, MT</th> <th>Water, L</th> <th>Water/ FFB</th> </tr> </thead> <tbody> <tr> <td>126,577.45</td> <td>278,985.00</td> <td>2.57</td> </tr> </tbody> </table> <p>Jan 2022 – Jun 2022</p> <table border="1"> <thead> <tr> <th>FFB, MT</th> <th>Water, L</th> <th>Water/ FFB</th> </tr> </thead> <tbody> <tr> <td>88,873.69</td> <td>193,030.00</td> <td>2.19</td> </tr> </tbody> </table> <p>Jul 2022 – Dec 2022</p> <table border="1"> <thead> <tr> <th>FFB, MT</th> <th>Water, L</th> <th>Water/ FFB</th> </tr> </thead> <tbody> <tr> <td>110,363.39</td> <td>246,999.00</td> <td>2.16</td> </tr> </tbody> </table> | FFB, MT | Water, L | Water/ FFB | 126,577.45 | 278,985.00 | 2.57 | FFB, MT | Water, L | Water/ FFB | 88,873.69 | 193,030.00 | 2.19 | FFB, MT | Water, L | Water/ FFB | 110,363.39 | 246,999.00 | 2.16 | Complied |
| FFB, MT | Water, L | Water/ FFB | | | | | | | | | | | | | | | | | | | |
| 126,577.45 | 278,985.00 | 2.57 | | | | | | | | | | | | | | | | | | | |
| FFB, MT | Water, L | Water/ FFB | | | | | | | | | | | | | | | | | | | |
| 88,873.69 | 193,030.00 | 2.19 | | | | | | | | | | | | | | | | | | | |
| FFB, MT | Water, L | Water/ FFB | | | | | | | | | | | | | | | | | | | |
| 110,363.39 | 246,999.00 | 2.16 | | | | | | | | | | | | | | | | | | | |
| 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.</p> <p>- Minor compliance -</p> | <p>The management already establish plan for reduce the diesel usage such as :-</p> <ul style="list-style-type: none"> To maintain Biogas engine in good condition and ensure lessen usage of diesel during low FFB supply. To keep maintain the tractor and ensure tractor in good condition. | Complied | | | | | | | | | | | | | | | | | | |

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| | | <p>Monitoring of diesel fuel consumption was done by all the visited operating units. The data was then used for GHG calculating by using the RSPO GHG Calculator.</p> <p>The monitoring was done monthly by management and Diesel used per FFB for the year 2021 & 2022 (Period July – June) was recorded as below: -</p> <table border="1" data-bbox="1137 571 1942 715"> <thead> <tr> <th>Month</th> <th>Jul 2022</th> <th>Aug 2022</th> <th>Sept 2022</th> <th>Oct 2022</th> <th>Nov 2022</th> <th>Dec 2022</th> </tr> </thead> <tbody> <tr> <td>Total FFB</td> <td>14,796.20</td> <td>18,044.46</td> <td>18,694.54</td> <td>19,988.64</td> <td>19,997.47</td> <td>18,662.08</td> </tr> <tr> <td>Diesel usage</td> <td>73,443</td> <td>66,753</td> <td>74,083</td> <td>29,243</td> <td>9,434</td> <td>8,332</td> </tr> </tbody> </table> <p>From the data showed that since Oct 2022 the management start using Biogas for power generation and effect the Diesel usage seen decrease.</p> | Month | Jul 2022 | Aug 2022 | Sept 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Total FFB | 14,796.20 | 18,044.46 | 18,694.54 | 19,988.64 | 19,997.47 | 18,662.08 | Diesel usage | 73,443 | 66,753 | 74,083 | 29,243 | 9,434 | 8,332 | |
|--|--|--|-----------------|-----------|-----------|-----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|--------|--------|--------|--------|-------|-------|--|
| Month | Jul 2022 | Aug 2022 | Sept 2022 | Oct 2022 | Nov 2022 | Dec 2022 | | | | | | | | | | | | | | | | | | |
| Total FFB | 14,796.20 | 18,044.46 | 18,694.54 | 19,988.64 | 19,997.47 | 18,662.08 | | | | | | | | | | | | | | | | | | |
| Diesel usage | 73,443 | 66,753 | 74,083 | 29,243 | 9,434 | 8,332 | | | | | | | | | | | | | | | | | | |
| <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> | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>7.10.1</p> | <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>An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent.</p> <p>The Environment Impact Assessment - Management Actions Plans and continuous improvement plan dated January 2023 was referred.</p> <p>The GHG emissions for Year 2022 was verified through Palm GHG Calculator version 4. Source of the emissions were mainly due to fossil fuel consumption, POME treatment and consumption of fertilizer. Based on the verification of records, all the sampled issuance was traceable.</p> | <p>Complied</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> | <p>As per verification on data diesel usage in estate and mill, the data was accurate as per verification with each operating unit as per below:-</p> <table border="1" data-bbox="1137 475 1928 887"> <thead> <tr> <th>Estate/Mill</th> <th>Diesel usage</th> <th>Fertiliser record</th> </tr> </thead> <tbody> <tr> <td>Luang Manis estate</td> <td>335,902</td> <td>AC 25: 48 N-Blue: 17.5</td> </tr> <tr> <td>Labuk estate</td> <td>193,416</td> <td>AC 25: 23.7 MOP: 44.4</td> </tr> <tr> <td>Bimbingan 2 estate</td> <td>218,464</td> <td>NPK 10.6: 400.75 CMD 10: 235.2</td> </tr> <tr> <td>Moynod estate</td> <td>71,782</td> <td>ERP ; 437.4 mt Borate: 8.575</td> </tr> </tbody> </table> | Estate/Mill | Diesel usage | Fertiliser record | Luang Manis estate | 335,902 | AC 25: 48 N-Blue: 17.5 | Labuk estate | 193,416 | AC 25: 23.7 MOP: 44.4 | Bimbingan 2 estate | 218,464 | NPK 10.6: 400.75 CMD 10: 235.2 | Moynod estate | 71,782 | ERP ; 437.4 mt Borate: 8.575 | Complied |
|--|--|---|-------------|--------------|-------------------|--------------------|---------|---------------------------|--------------|---------|--------------------------|--------------------|---------|-----------------------------------|---------------|--------|---------------------------------|----------|
| Estate/Mill | Diesel usage | Fertiliser record | | | | | | | | | | | | | | | | |
| Luang Manis estate | 335,902 | AC 25: 48 N-Blue: 17.5 | | | | | | | | | | | | | | | | |
| Labuk estate | 193,416 | AC 25: 23.7 MOP: 44.4 | | | | | | | | | | | | | | | | |
| Bimbingan 2 estate | 218,464 | NPK 10.6: 400.75 CMD 10: 235.2 | | | | | | | | | | | | | | | | |
| Moynod estate | 71,782 | ERP ; 437.4 mt Borate: 8.575 | | | | | | | | | | | | | | | | |
| 7.10.3 | <p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</p> <p>- Critical (Major) compliance -</p> | <p>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.</p> | Complied | | | | | | | | | | | | | | | |
| <p>Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area</p> | | | | | | | | | | | | | | | | | | |
| 7.11.1 | <p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p> | <p>There is no new planting activity at Ladang Sabah Sdn Bhd. Only replanting of existing oil palm has been conducted.</p> | Complied | | | | | | | | | | | | | | | |
| 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>There several systems been using by IOI for prevent fire outbreak in estate. The HQ have Fire Alert information System and Rapid Response Plan Ver. 1.0. This Alert system was from NASA Firms Global Fire Alerts and monitored by Sustainability Department. If any</p> | Complied | | | | | | | | | | | | | | | |

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| | | hot spot been triggered by the system, the email will be sent by the Sustainability Department to estate or operation involve verifying at the site. Each estate has Emergency Response Team will take action if any fire outbreak occurs. The training have been given to the team ERT dated 21/1/2022 trained by Abu Basir Bin Jul. | |
| 7.11.3 | The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance - | As per verification on engagement from sampled estates to the adjacent stakeholder on fire prevention and control measure, the management have use Social, environment & HCV impact assessment dated 5/1/2023 as medium to give awareness to the stakeholder regarding this matter. | Complied |
| Criterion 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced. | | | |
| 7.12.1 | (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document. - Critical (Major) compliance - | There are no land clearing since November 2005 in Ladang Sabah POM and supply base. | Complied |
| 7.12.2 | (C) HCVs, HCS forests and other conservation areas are identified as follows: 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. 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 | The HCV reassessment for Ladang Sabah Complex was conducted internally where report entitled "High Conservation Value Assessment Management Action Plans & Continuous Improvement Plans" dated January 2023 was prepared. The report was prepared by Hasrin bin Rossleykho from SPO Department that already attended the training HCV-HCSA Assessor training on 21-25/10/2019 by Proforest. The assessment has also involved the relevant stakeholder such as the Sabah Forest Department and Sabah Wildlife Department. Based on the assessment, it has covered the certification unit's landscape level. Among the conservation identified includes natural waterways | Complied |

| | | | |
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| | <p>stakeholder consultation and take into account wider landscape-level considerations.</p> <p>PROCEDURAL NOTE: Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019). - Critical (Major) compliance -</p> | <p>(river and tributaries), forest reserves (Segaliud Lokan), Lungmanis Forest reserve and steep terrain areas.</p> <p>High Conservation Value & Conservation Area, Management Actions Plans & Continuous Improvement Plan has been prepared. Latest review was conducted as below:</p> <ul style="list-style-type: none"> • Moynod estate: 07/01/2023 • Labuk estate: 07/01/2023 | |
| 7.12.3 | <i>Indicator is not applicable in Malaysia context</i> | N/A | 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). - Critical (Major) compliance -</p> | <p>The management already establish HCV report where they already identified the rare, threaten and endangered species in the estate of each estate. This identification included flora and fauna in the estate. From the sampling estate, Labuk estate declared 85.97 ha of HCV 4 (Steep area) where previously on 70.71 ha due to GIS department resurveyed. HCV management plan latest review was on 2/1/2023. The plan as per below:-</p> <ul style="list-style-type: none"> • To provide riparian bufferzone according to DID guidelines • To conduct regular patrolling at the river area to ensure no pollution in the area • To demarcate the buffer zone with clear marking • To train the workers on the riparian zone area • To erect signboard of prohibited activity <p>As per verification on implementation for year 2022. The training record of HCV available dated 15/03/2022 and this training attend by 10 people.</p> <p>There are monitoring been conducted by the management in Labuk estate at the HCV area. As per previous year 2022 record there 3 Elephant sighted on Jan 2022, Feb 2022 and Dec 2022. The</p> | Complied |

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| | | management of Bimbingan 2 estate and Labuk estate already approach with Sabah Wildlife HQ. | |
| 7.12.5 | Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance - | No local communities have been identified in self-declared HCV areas within sampling Estate. | Complied |
| 7.12.6 | All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance - | The RTE assessment was incorporated in the HCV report and evaluation. The programme has establish and included the training to the workers. The training also has been conducted on 22/10/2022 during morning muster. There also program to appoint the honorary wildlife warden at each estate to ensure the programme as per HCV action plan and monitoring of RTE have be conducted and also will be reported to Sabah wildlife department. | Complied |
| 7.12.7 | The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance - | There is no new land clearing after 15 November 2018, verified as per interview and document review. However Ladang Sabah operating unit have conducted the RTE species monitoring by weekly basis. As per record for year 2022, sighted Long Tailed Macaque (20), wild boar(7), elephant (41), Monitor lizard (121) and Bangau (12). This feedback was monitored by management and Sustainability Palm Oil Department. There also a plan from management to plant the Neonauclea subdita, Terminalia catappa. Pterospermum spp. At forest reserve buffer zone area and riparian for river. The programme cover 3 estate (Mayvin 2 estate, Mayvin 5 estate and Bimbingan 2 estate with total hectarage 214 ha (200,000 plant). As per record the management already apply 5 percent of the plan at the time of audit. | Complied |

| | | | |
|--------|---|--|----------|
| 7.12.8 | <p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.</p> <p>- Critical (Major) compliance -</p> | <p>There is no land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018 within Ladang Sabah POM certification unit.</p> | Complied |
|--------|---|--|----------|

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for **Ladang Sabah 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 **2022** for **Ladang Sabah Palm Oil Mill** and supply base are as following:

| Emission per product | tCO ₂ e/tProduct |
|----------------------|-----------------------------|
| CPO | 1.72 |
| PKO | 0.00 |

| Extraction | % |
|------------|-------|
| OER | 20.57 |
| KER | 4.97 |

| Production | t/yr |
|--------------|------------|
| FFB Process | 215,451.14 |
| CPO Produced | 44,308.069 |
| PKO Produced | 10,714.816 |

| Land Use | Ha |
|-----------------------------|------------------|
| OP Planted Area | 30,725.54 |
| OP Planted on peat | 41.46 |
| Conservation (forested) | 584.28 |
| Conservation (non-forested) | 0.00 |
| Total | 31,351.28 |

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 | 98,473.29 | 0.47 | 122,489.95 | 16.26 | 0.0 | 0.0 | 220,963.24 | 16.73 |
| CO ₂ Emission from fertilizer | 8,956.80 | 0.04 | 700.51 | 0.09 | 0.0 | 0.0 | 9,657.31 | 0.13 |
| NO ₂ Emission | 6,002.65 | 0.03 | 365.94 | 0.05 | 0.0 | 0.0 | 6,368.59 | 0.08 |
| Fuel Consumption | 4,016.04 | 0.02 | 522.18 | 0.07 | 0.0 | 0.0 | 4,538.21 | 0.09 |
| Peat Oxidation | 0 | 0.00 | 2,263.72 | 0.30 | 0.0 | 0.0 | 2,263.72 | 0.30 |
| Sink | | | | | | | | |
| Crop Sequestration | -76,069.56 | -0.37 | -97,143.36 | -12.89 | 0.0 | 0.0 | -173,212.92 | -13.26 |
| Conservation Sequestration | -1,656.47 | -0.01 | -3,675.79 | -0.49 | 0.0 | 0.0 | -5,332.26 | -0.50 |
| Total | 39,722.76 | 0.19 | 25,833.50 | 3.43 | 0.0 | 0.0 | 65,556.25 | 3.62 |

*Note: Includes both estates and smallholders

Summary of Mill Emission and Credit

| | tCO ₂ e | tCO ₂ e/tFFB |
|------------------------------|--------------------|-------------------------|
| Emission | | |
| POME | 28,289.54 | 0.13 |
| Fuel Consumption | 1,465.68 | 0.01 |
| Grid Electricity Utilization | 0.00 | 0.00 |
| Credit | | |
| Export of Grid Electricity | 0.00 | 0.00 |
| Sales of PKS | -918.19 | 0.00 |
| Sales of EFB | 0.00 | 0.00 |
| Total | 28,837.03 | 0.14 |

Summary of Kernel Crusher Emission and Credit (if applicable)

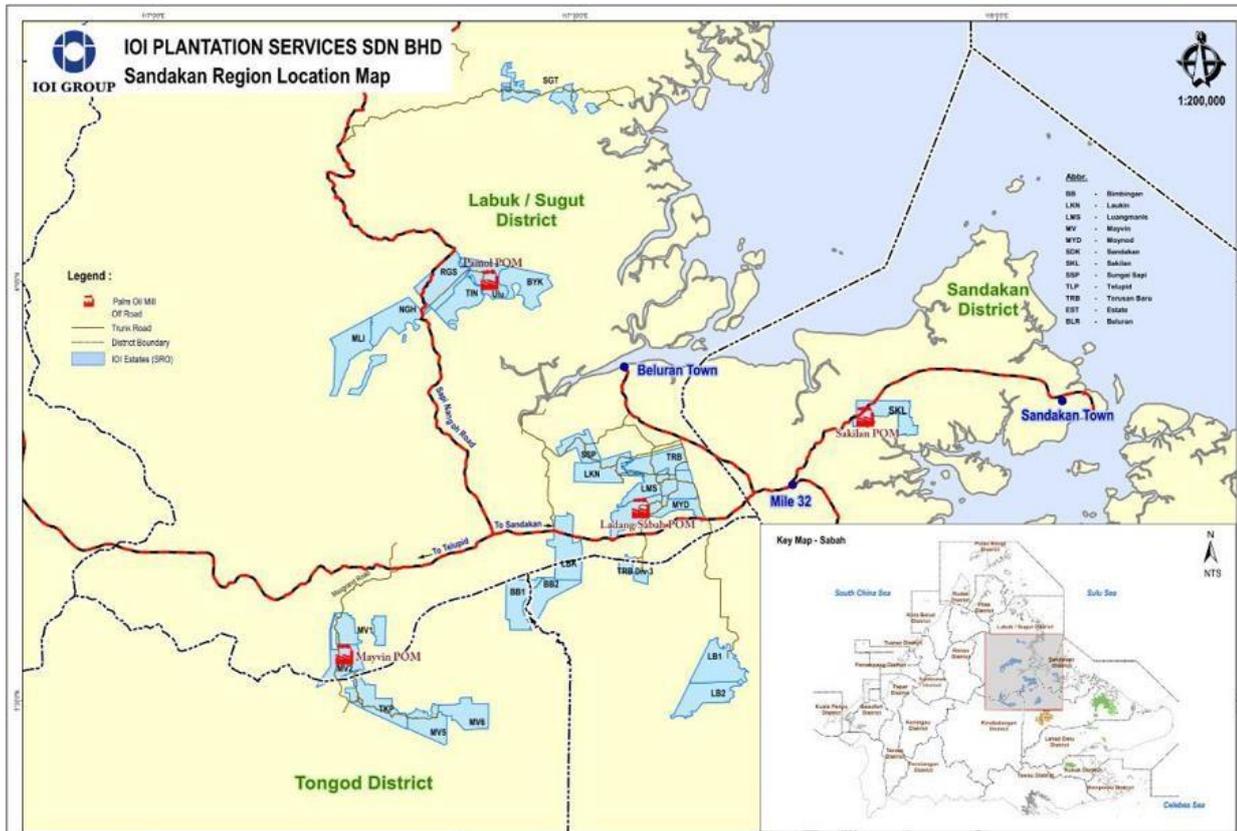
| Emissions | tCO ₂ e |
|--------------------------------|--------------------|
| PK from own mill | 0.00 |
| PK from other source | 0.00 |
| Fuel Consumptions | 0.00 |
| Total Crusher emissions | 0.00 |

*This mill has no kernel crusher operation.

| Palm Oil Mill Effluent (POME) Treatment: | |
|---|------|
| Divert to Compost (%) | 0.00 |
| Divert to anaerobic diversion (%) | 100 |

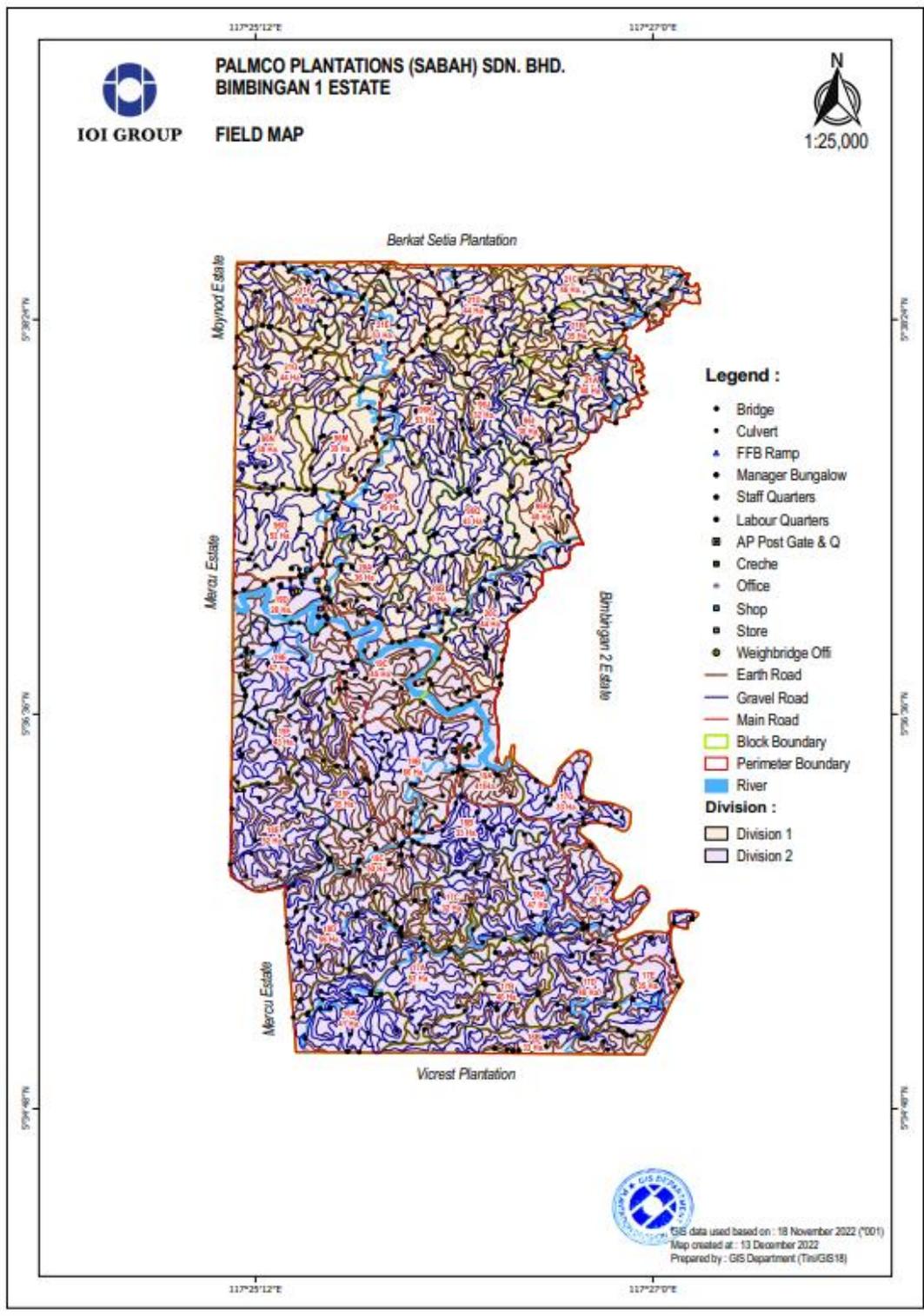
| POME Diverted to Anaerobic Digestion: | |
|--|-------|
| Divert to anaerobic pond (%) | 47.00 |
| Divert to methane captured (flaring) (%) | 18.00 |
| Divert to methane captured (energy generation) (%) | 35.00 |

Appendix C: Location Map of Certification Unit and Supply bases

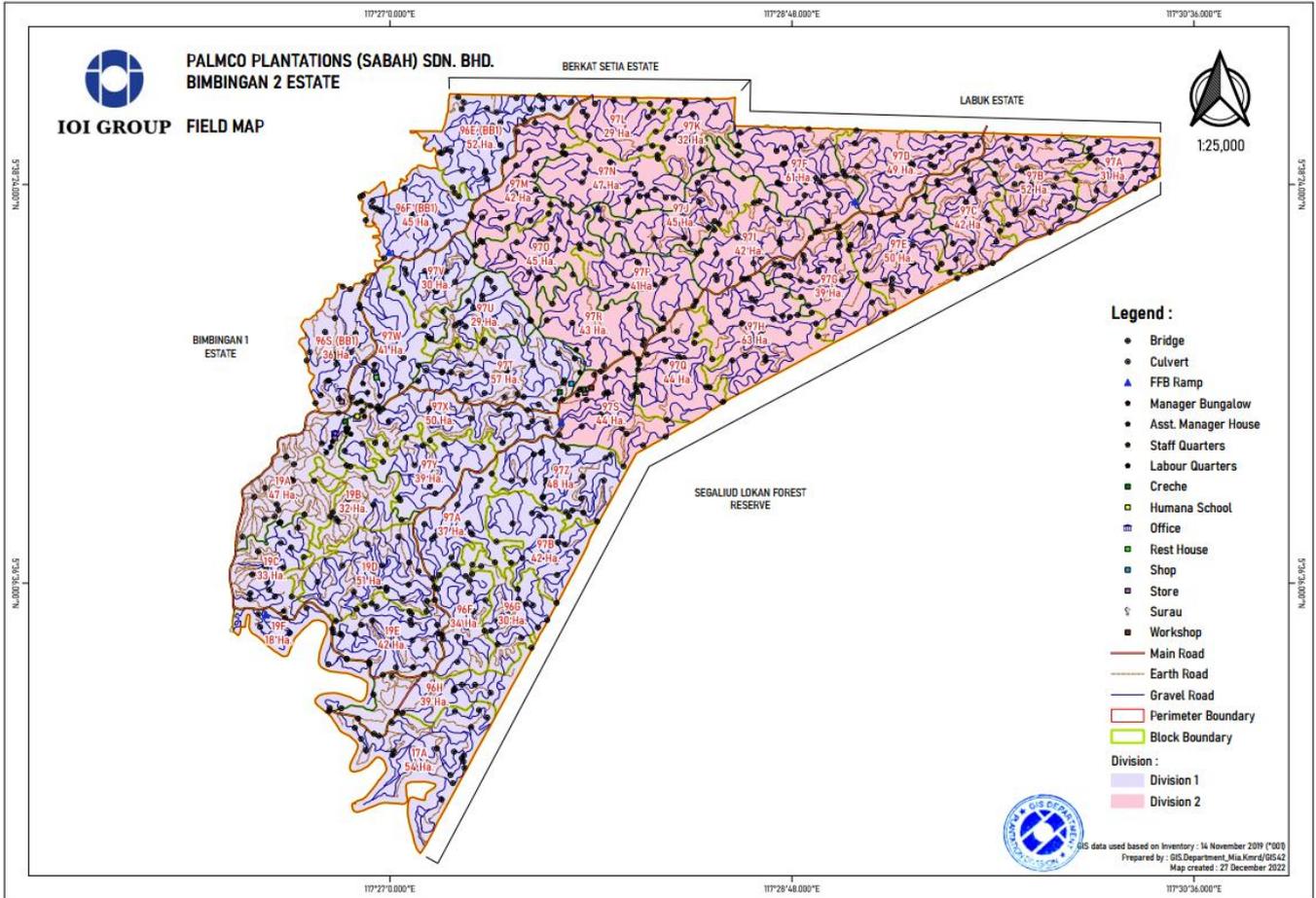


Appendix D: Estate Field Map

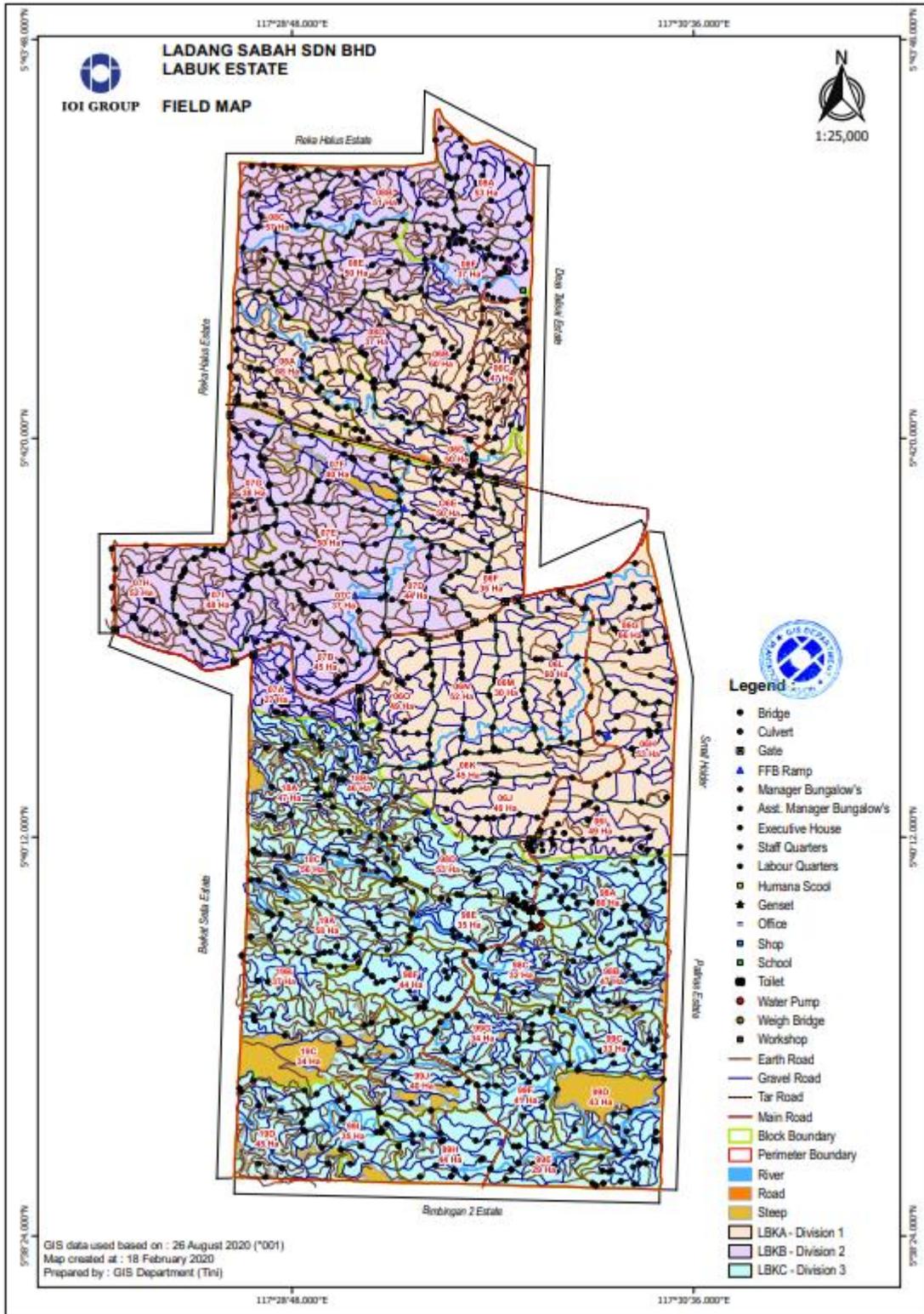
Bimbingan 1 Estate



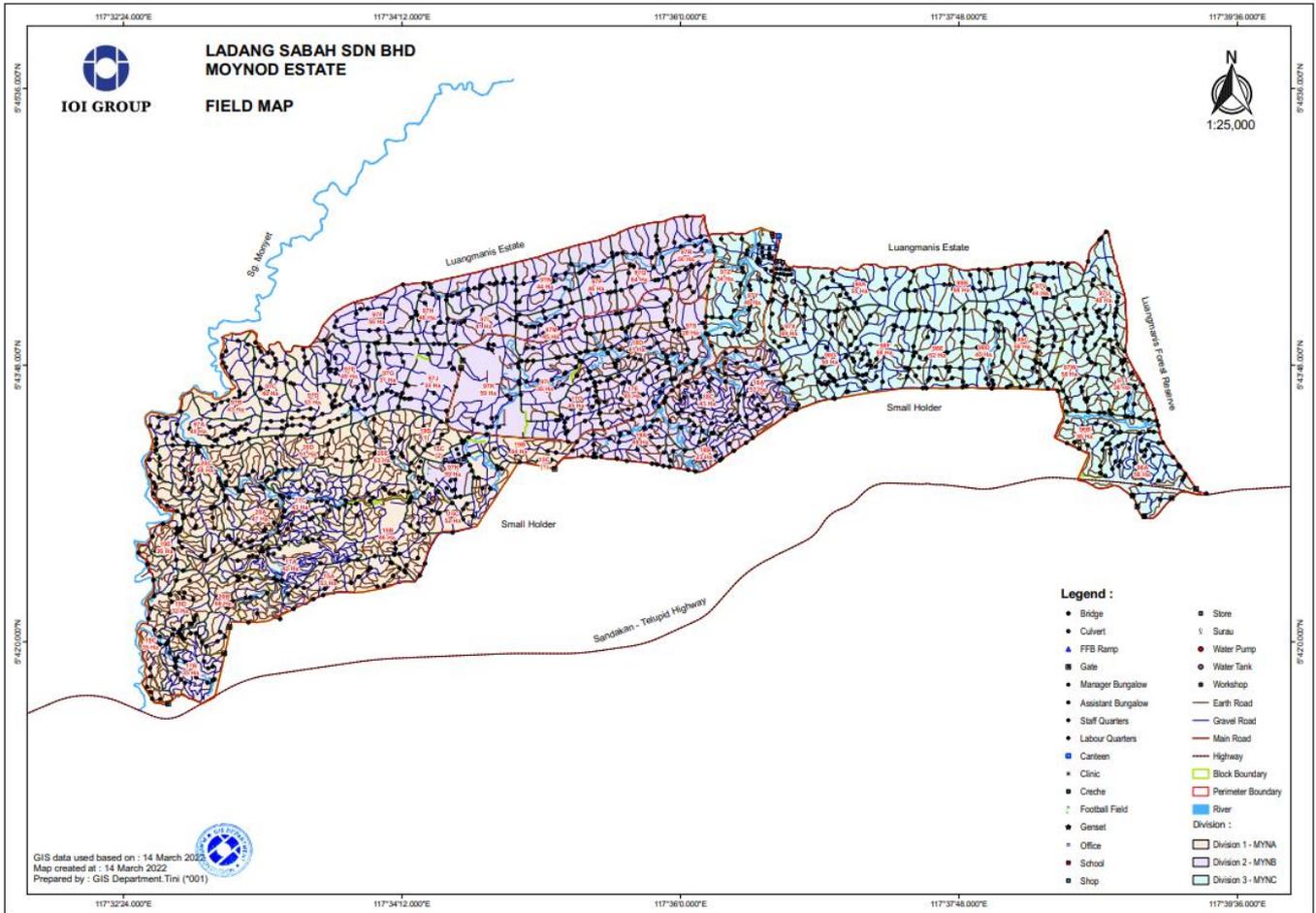
Bimbingan 2 Estate



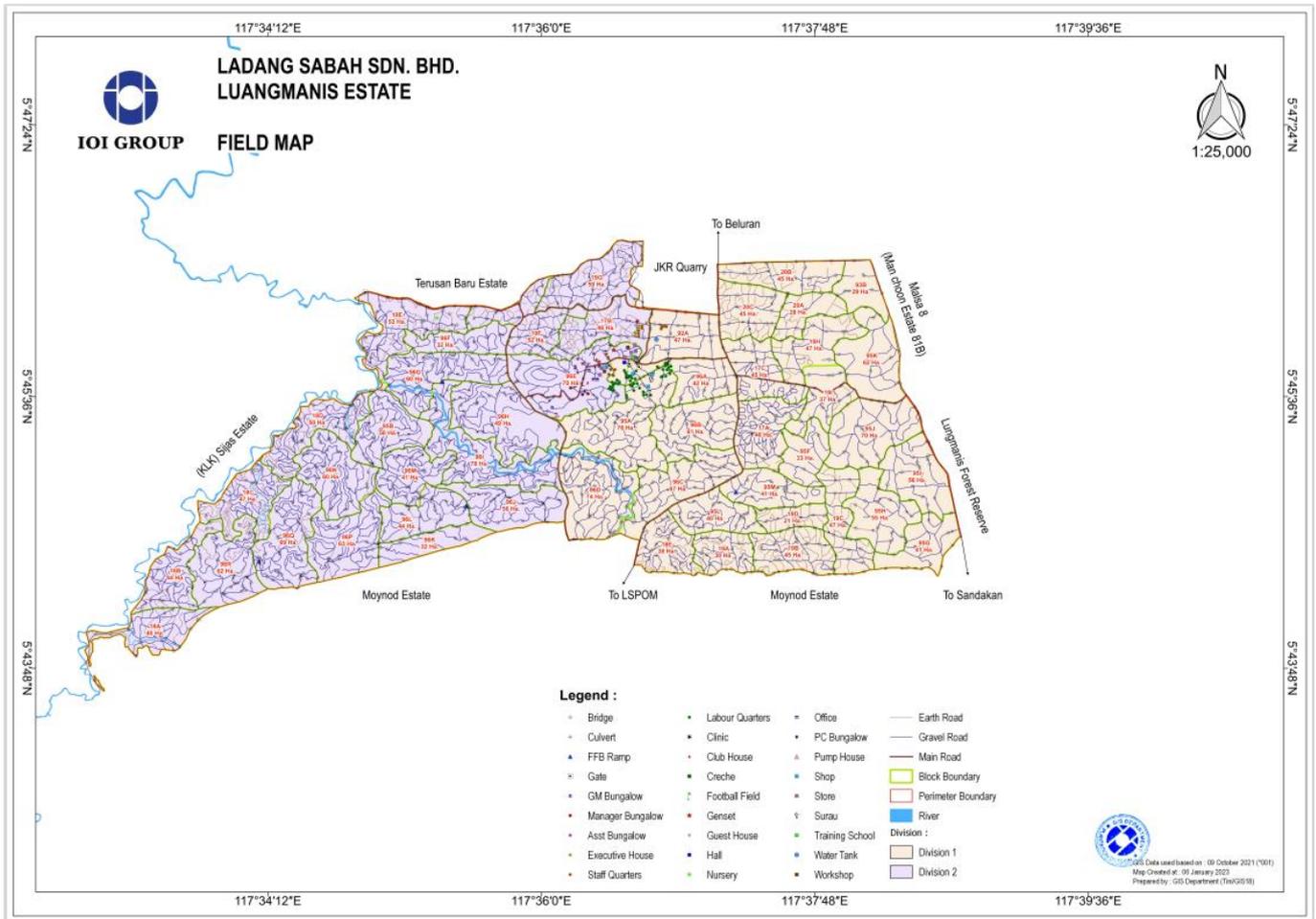
Labuk Estate



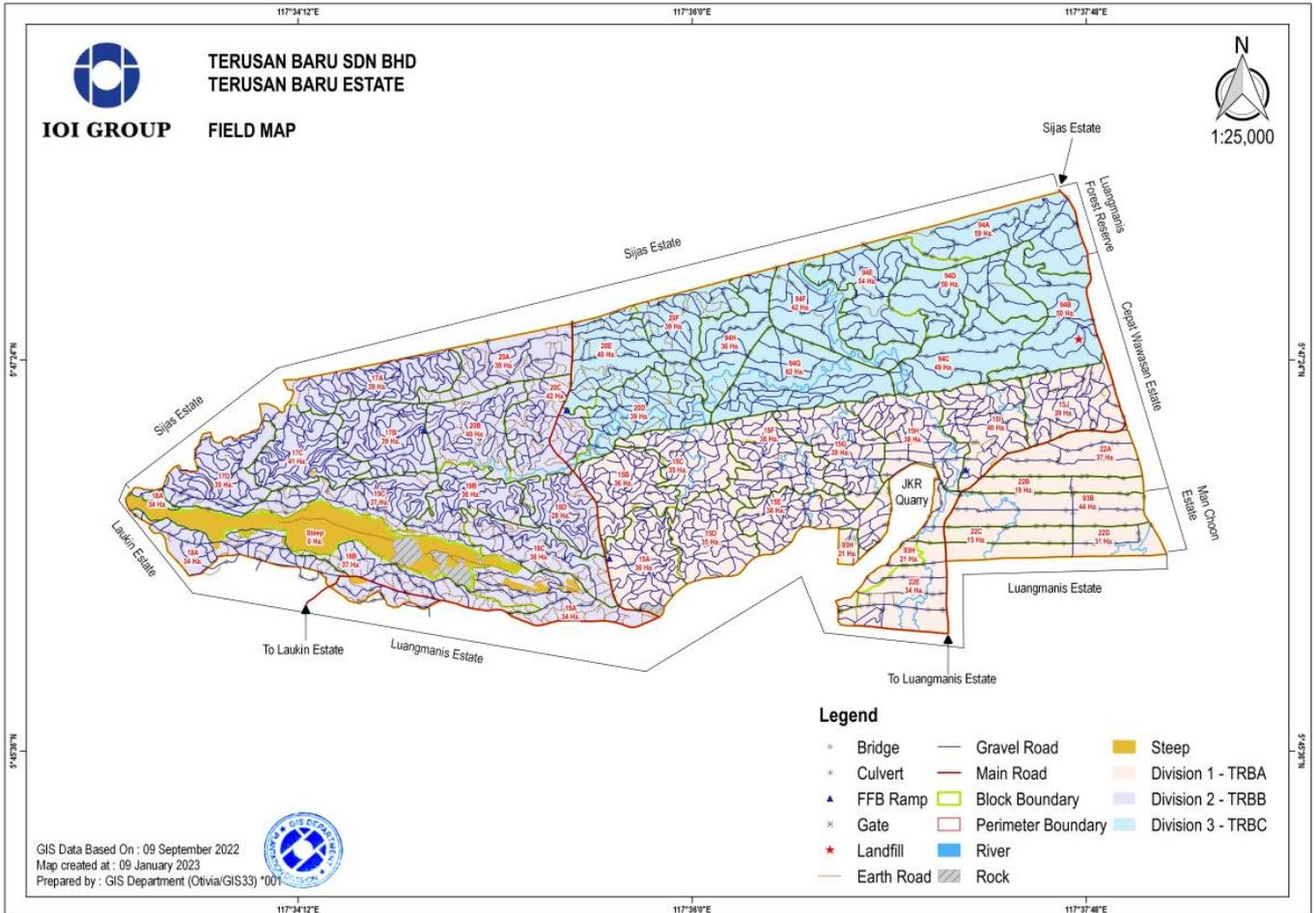
Moynod Estate

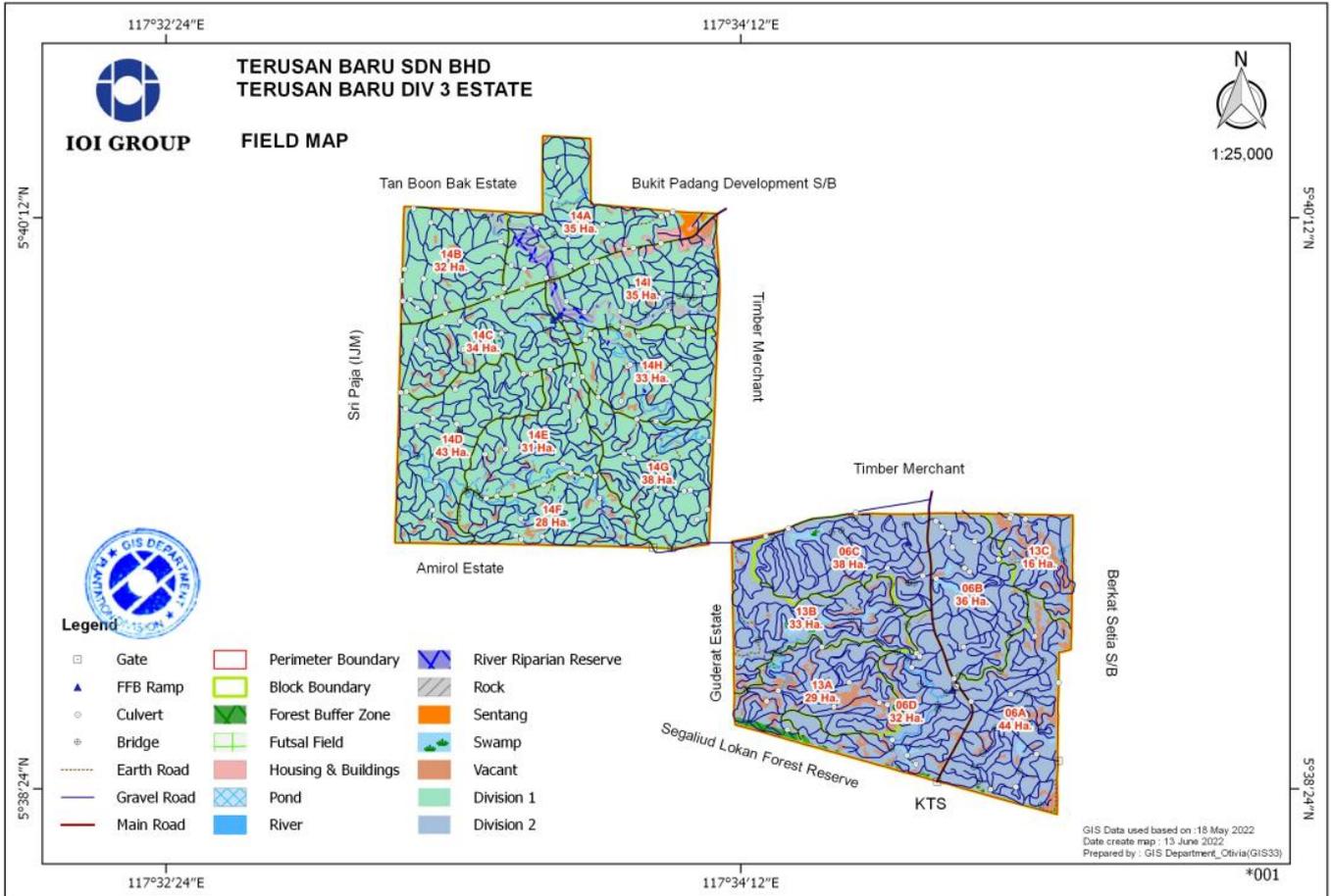


Luangmanis Estate

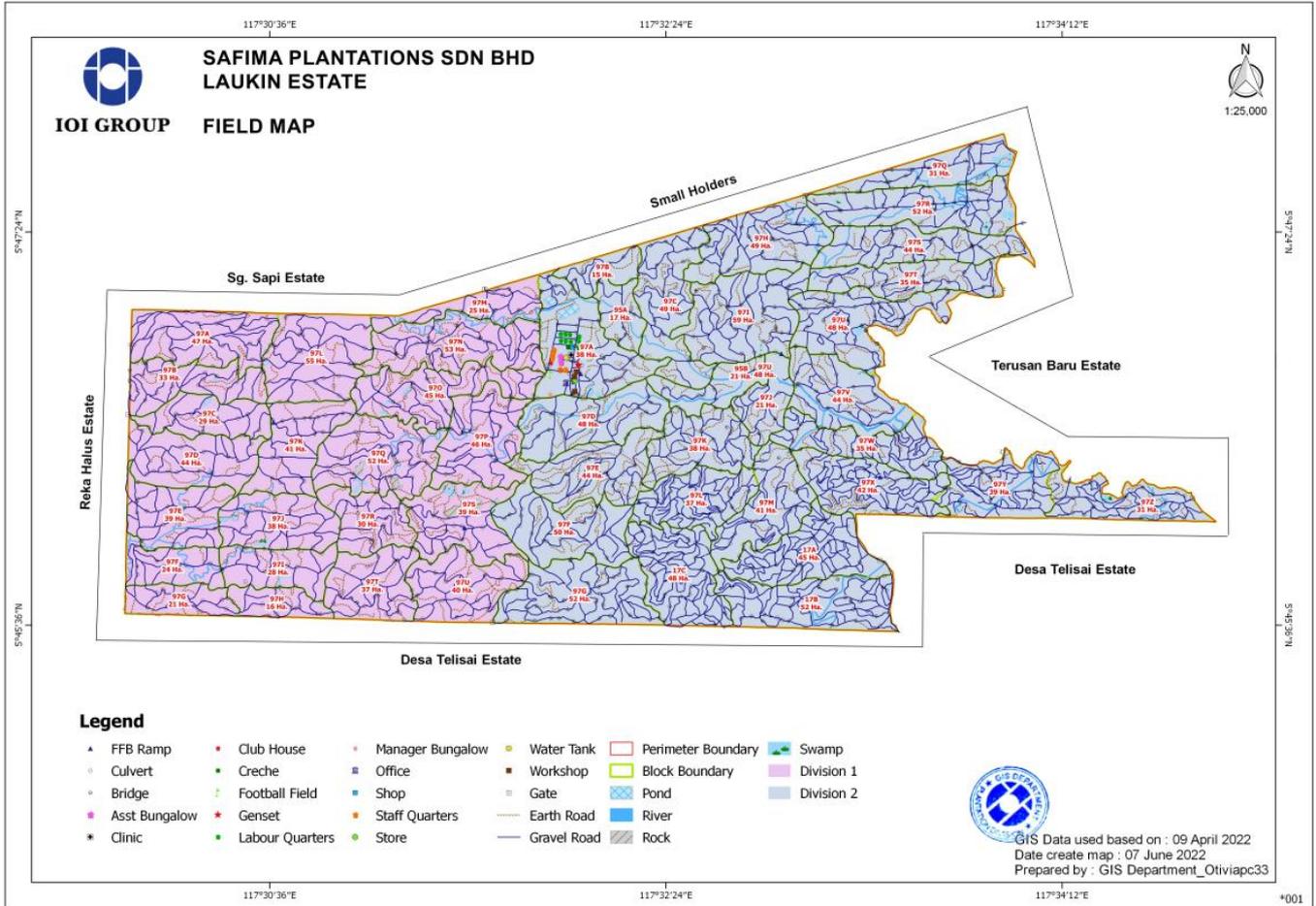


Terusan Baru Estate

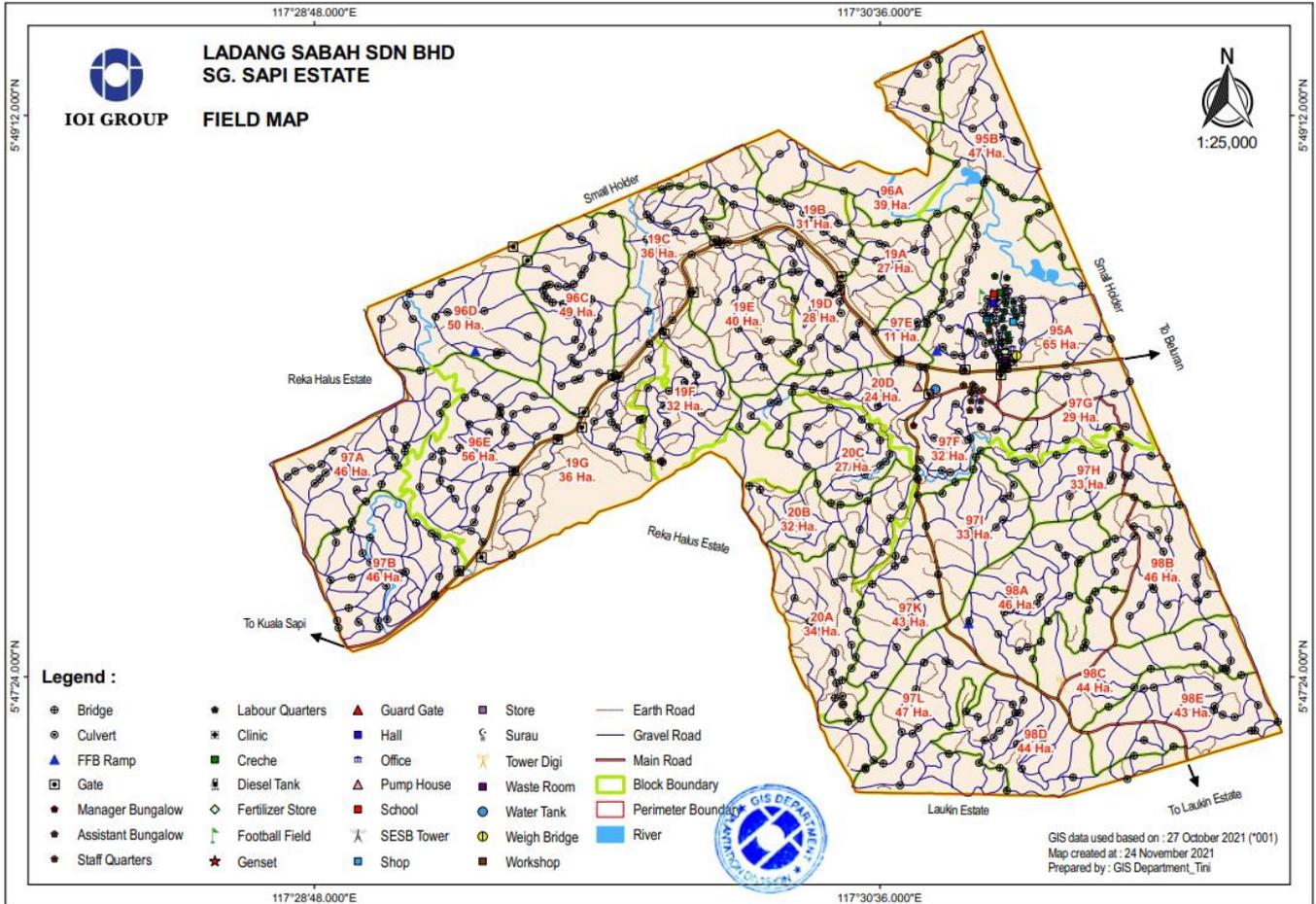




Laukin Estate



Sungai Sapi 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 |